



AGENDA

Ordinary Council Meeting

Tuesday, 20 September 2022

I hereby give notice that an Ordinary Meeting of Council will be held on:

Date: Tuesday, 20 September 2022

Time: 9.00am

Location: Mapoon Aboriginal Shire Council Chambers

**Tom Smith
Chief Executive Officer**

MEETING NOTICE



COUNCIL
MEETING NOTICE

You are respectfully advised that the Council Meeting Scheduled for August 2022 is as follows:

Date: Monday 20 September 2022
Time: Beginning at 9.00am
Location: Mapoon Aboriginal Shire Council Meeting Chamber

The Meeting will be chaired by Cr Aileen Addo, Mayor.

Tom Smith
Chief Executive Officer

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- 1 OPEN MEETING**
- 2 LEAVE OF ABSENCE**

3 CONFIRMATION OF MINUTES

3.1 MINUTES OF THE COUNCIL HELD ON 22 AUGUST 2022

Author: Amy Thomson, Office Manager

Authoriser: Tim Rose, Acting CEO

Attachments: 1. Minutes of the Council held on 22 August 2022

HEADING

RECOMMENDATION

1. That the Minutes of the Council held on 22 August 2022 be received and the recommendations therein be adopted.



MINUTES

ORDINARY COUNCIL MEETING

MONDAY, 22 AUGUST 2022

**MINUTES OF MAPOON ABORIGINAL SHIRE COUNCIL
ORDINARY COUNCIL MEETING
HELD AT THE MAPOON ABORIGINAL SHIRE COUNCIL CHAMBERS
ON MONDAY, 22 AUGUST 2022 AT 9:00AM**

PRESENT: Mayor Aileen Addo (Chair), Cr Kiri Tabuai, Cr Dawn Braun, Cr Daphne de Jersey,
Acting CEO Tim Rose (Minute Taker)

IN ATTENDANCE:

1 OPEN MEETING

At 9:09am the Council Meeting opened.

Minutes silence observed for those who have passed

2 LEAVE OF ABSENCE

APOLOGY

RESOLUTION C146/22

Moved: Cr Daphne de Jersey

Seconded: Cr Kiri Tabuai

That the apology received from Cr Cameron Hudson be accepted and a leave of absence not be granted.

CARRIED

3 CONFIRMATION OF MINUTES

3.1 MINUTES OF THE COUNCIL HELD ON 19 JULY 2022

RESOLUTION C147/22

Moved: Cr Dawn Braun

Seconded: Cr Kiri Tabuai

1. That the Minutes of the Council meeting held on 19 July 2022 be received and the recommendations therein be adopted.

Noting error in the minutes the Paanja Festival is 22nd September 2023 not 2022.

CARRIED

3.2 MINUTES OF THE SPECIAL COUNCIL HELD ON 10 AUGUST 2022**RESOLUTION C148/22**

Moved: Cr Kiri Tabuai

Seconded: Cr Dawn Braun

1. That the Minutes of the Special Council held on 10 August 2022 be received and the recommendations therein be adopted.

CARRIED

4 MATTERS ARISING FROM THE MINUTES

Nil

5 CONFIDENTIAL REPORTS

Nil

6 MAYOR AND COUNCILLOR REPORTS**MAYOR AILEEN ADDO**

- Council Meeting 19 July 2022
- Trustee Meeting 19 July 2022
- Kuku'nathi 20 July 2022
- Unganco 22 July 2022
- CEO Interviews 4 August 2022
- Mypathways 9 August 2022
- Special Council Meeting 10 August 2022
- QPS 18 August 2022
- NIAA 18 August 2022
- IKC Soft Opening 18 August 2022

DEPUTY MAYOR KIRI TABUAI

- Council Meeting 19 July 2022
- Trustee Meeting 19 July 2022
- Local NBN 2 August 2022
- LGAQ Training 28 July 2022
- Housing 2 August 2022
- CEO Interviews 4 August 2022
- Special Council Meeting 10 August 2022
- PCYC Meeting 16 August 2022
- Blue Card Services 17 August 2022
- IKC Soft Opening 18 August 2022

- QPS Meeting 18 August 2022
- NIAA 18 August 2022
- Western Cape Rugby Various Dates
- Cluster Finals 13 August 2022
- LTC Meetings with Jo Linnane Various Dates

CR DAWN BRAUN

- Council Meeting 19 July 2022
- Trustee Meeting 19 July 2022
- LTC Youth Program 18, 20, 21 August 2022
- LGAQ Training – 28 July 2022
- DJAG 28 July 2022
- Tracey Jia 1 August 2022
- Special Council Meeting 10 August 2022

DAPHNE DE JERSEY

- Council Meeting 19 July 2022
- Trustee Meeting 19 July 2022
- LGAQ Training 28 July 2022
- IKC Soft Opening 18 August 2022

6.1 CEO MEETINGS**PURPOSE OF REPORT**

To Brief Council on Meetings attended by the Chief Executive Officer

RESOLUTION C149/22

Moved: Cr Kiri Tabuai

Seconded: Cr Daphne de Jersey

That the report on the Chief Executive Officer's meetings be received and noted

CARRIED

7 OPERATIONAL REPORTS**7.1 POLICIES FOR ADOPTION****PURPOSE OF REPORT**

To review policies as part of the operational and statutory review process.

RESOLUTION C150/22

Moved: Cr Kiri Tabuai

Seconded: Cr Daphne de Jersey

That the Staff Accommodation Policy be adopted.

CARRIED**MOTION****RESOLUTION C151/22**

Moved: Cr Kiri Tabuai

Seconded: Cr Daphne de Jersey

That the Commercial Accommodation Policy be adopted.

CARRIED**7.2 COMPLAINTS ABOUT PUBLIC OFFICIAL POLICY****PURPOSE OF REPORT**

To review policies as part of the operational and statutory review process.

RESOLUTION C152/22

Moved: Cr Kiri Tabuai

Seconded: Cr Dawn Braun

That the Complaints about Public Official Policy be noted and referred to appropriate agencies.

CARRIED

L.1 EXECUTIVE MANAGER OF INFRASTRUCTURE AND WORKS REPORT**PURPOSE OF REPORT**

Present to Council a report of program performance and operational actions for the previous month

RESOLUTION C153/22

Moved: Cr Kiri Tabuai

Seconded: Cr Dawn Braun

That the Report of the Executive Manager of Infrastructure and Works be received and noted.

CARRIED

L.4 AECOM TENDER EVALUATION AND CONTRACTOR RECOMMENDATION FOR CONSTRUCTION OF MAPOON COUNCIL OFFICES EXTENSION, SUBSTANTIAL WORKS PACKAGE**PURPOSE OF REPORT**

We write to present our evaluation of Tender MASC 2022-001 Construction of Mapoon Council offices Extension.

RESOLUTION C154/22

Moved: Cr Kiri Tabuai

Seconded: Cr Dawn Braun

Based on the information contained in this report, it is recommended that Council should:

- Award Contract MASC-2022-001 to Horton Constructions Pty Ltd in the amount of \$410,450 (GST Exclusive) by Friday 14 October 2022. After this, the tender validity period would have lapsed, and further confirmation would be required to confirm any additional cost implications caused by the time elapsed.
- Delegate authority to the Chief Executive Officer in accordance with the Local Government Act 2009 to negotiate, finalise, and execute any and all matters associated with entering into contracts under this arrangement
- Further correspondence Once an endorsement has been received from Council, it is recommended that a further post tender correspondence is sent to Horton Constructions to confirm the Date for PC based on the anticipated award date.

CARRIED

At 10:48am the Council Meeting suspended for morning tea.

At 11:13am the Council Meeting resumed.

Council discussed and set a date for an Economic Development Workshop for Councillors and incoming CEO for 30 August 2022.

7.3 EXECUTIVE FINANCE MANAGER JULY 2022 REPORT

PURPOSE OF REPORT

Present to the Council a report outlining program performance and operational actions for the previous month. This report contains listed activities and points for decisions in Council meeting.

RESOLUTION C155/22

Moved: Cr Kiri Tabuai

Seconded: Cr Dawn Braun

That Council endorses the following:-

1. Financial Reports for the financial period July 2022.

CARRIED

At 11:55am the Council meeting suspended for Ray Walters & Albert Woodley to enter and receive awards from Council for continued service and completion of apprenticeship.

At 11:58am Executive Manager of Community Services & Economic Development Wally Ziegelbauer entered the meeting.

L.2 EXECUTIVE MANAGER COMMUNITY DEVELOPMENT REPORT

PURPOSE OF REPORT

Present Council with a report of program performance and operational actions for the previous month of July.

RESOLUTION C156/22

Moved: Cr Kiri Tabuai

Seconded: Cr Daphne de Jersey

That the Report of the Executive Manager Community Development be received and noted.

CARRIED

At 12:28pm Executive Manager of Community Services & Economic Development Wally Zeigelbauer exited the meeting.

At 12:29pm Edwin Ling entered the meeting to receive an award for continued service

At 12:30pm the council meeting suspended for lunch.

At 1:13pm the Council Meeting resumed and Executive Manager Environmental Services Kelli Leatham entered the meeting.

7.4 EXECUTIVE MANAGER OF ENVIRONMENTAL SERVICES, LAND AND SEA, PARKS AND GARDENS

PURPOSE OF REPORT

To present to Council a report of Program Performance and Operational actions for the previous month

RESOLUTION C157/22

Moved: Cr Dawn Braun

Seconded: Cr Daphne de Jersey

That the report of Executive Manager of Environmental Services, Land and Sea and Parks and Gardens be received and noted

CARRIED

At 1:40pm Executive Manager Environmental Services Kelli Leatham exited the meeting and the HR Consultant Danielle Turner entered.

At 1:53pm Cr Dawn Braun exited the Council Meeting to attend an appointment.

7.5 HR MONTHLY REPORT JULY 2022

PURPOSE OF REPORT

To present the Human Resources Consultants' Report for July 2022 to Council.

RESOLUTION C158/22

Moved: Cr Kiri Tabuai

Seconded: Cr Daphne de Jersey

That Council note and receive the Report of the Human Resources Consultant.

CARRIED

MOTION**RESOLUTION C159/22**

Moved: Cr Kiri Tabuai

Seconded: Cr Daphne de Jersey

That Council move into Confidential session at 1:56pm in accordance with *Section 254 J (3) (b) of the Local Government Regulations 2012* in relation to industrial matters affecting employees.

CARRIED

MOTION**RESOLUTION C160/22**

Moved: Cr Kiri Tabuai

Seconded: Cr Daphne de Jersey

That Council move out of Confidential session at 2:11pm in accordance with *Section 254 J (3) (b) of the Local Government Regulations 2012* in relation to industrial matters affecting employees.

CARRIED

No action or resolution was required following the confidential discussion

At 1:55pm HR Consultant Danielle Turner exited meeting.

L.3 LOCAL THRIVING COMMUNITIES REPORT**PURPOSE OF REPORT**

Mapoon Interim Local Thriving Communities

RESOLUTION C161/22

Moved: Cr Daphne de Jersey

Seconded: Cr Kiri Tabuai

That council notes the Local Thriving Communities Report for July 2022.

CARRIED

At 2:44pm Cr Dawn Braun returned to Council Meeting and HR Consultant Danielle Turner entered meeting.

MOTION

RESOLUTION C162/22

Moved: Cr Daphne de Jersey

Seconded: Cr Kiri Tabuai

That the Recruitment Policy be reviewed and adopted.

CARRIED

At 2:49 HR Consultant Danielle Turner exited meeting.

8 ANY OTHER BUSINESS

Nil

9 CORRESPONDENCE IN

9.1 CORRESPONDENCE IN

PURPOSE OF REPORT

To provide council with any relevant correspondence received

10 CORRESPONDENCE OUT

Nil

11 NEXT MEETING DATE

Proposed date for next meeting: 20 September 2022

12 CLOSE MEETING

The Meeting closed at 2:59pm.

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CHAIRPERSON

4 MATTERS ARISING FROM THE MINUTES

5 CONFIDENTIAL REPORTS

Nil

6 MAYOR AND COUNCILLOR REPORTS

Nil

7 OPERATIONAL REPORTS

7.1 CEOS MEETINGS

Author: Tim Rose, Acting CEO

Authoriser: Tim Rose, Acting CEO

Attachments: Nil

PURPOSE OF REPORT

To outline the CEO meetings for the Council

BACKGROUND

DISCUSSION

- The Mayor, Councillors and Chief Executive Officer attended a Council Meeting on Monday the 22nd of July 2022
- The Mayor, Councillors and Chief Executive Officer attended a Trustee Meeting on Monday the 22nd of July 2022
- The Chief Executive Officer and Works Manager and Councillors and other staff attended the Apunipima new Building opening on the 23rd of August 2022
- The CEO attended by Teams a meeting with other council regarding the strategic Housing meeting with other TCICA members on the 23rd of August 2022
- The CEO and Works Manager attended a meeting with Q-Build and Housing to do a review of the maintenance works for this year in the Boardroom on the 30th of August 2022
- The Mayor, CEO and Works Manager attended a meeting via Teams with the DG Campion Paul Martyn on the 30th of August 2022
- Meetings were held with DSDSATSIP with CEO and Works Manager on the 31st of August 2022
- The Mayor and Works Manager attended a Meeting with Ely Trust on the 1 September 2022
(Acting CEO expected to attend but brought down by a fly)
- The Chief Executive Officer and Works Manager had a meeting with Michael Boland Chairman of Weipa Town Authority to Introduce Tom as incoming CEO and advise on Mapoon's economic development strategy
- The Mayor CEO and Works Manager and Executive Manager Finance attended a meeting with Auditor-General on the 5th of September 2022
- The Mayor, Deputy Mayor and the CEO and Works Manager and Executive Manager Communities attended the Thriving Communities Meeting on the 6th August 2022
- The Chief Executive Officer attended a Teams meeting to discuss TCICA presentation to UN Conference on Disaster Management on the 7th of September 2022
- The Chief Executive Officer attended a meeting in Cairns to discuss with Preston Law the rates equivalency review and to address the legal implementation.

- The Mayor Councillors and Chief Executive Officer attended a TCICA presentation in Mapoon and Weipa and Napranum on the 14th and 15th of September 2022

RECOMMENDATION

That the CEOs Meetings be received and noted

7.2 RECORD OF PROCEEDINGS - COUNCIL WORKSHOP

Author: Tim Rose, Acting CEO
Authoriser: Tim Rose, Acting CEO
Attachments: 1. Workshop Agenda & Minutes

PURPOSE OF REPORT

The purpose of this report is just to have a Record of Proceedings on the Workshop that was held by council on the 30th of August 2022 the meeting as outlined was for the purposes to discuss strategic issues that affect council the workshop is not binding on council for its decision making.

BACKGROUND

The record of proceedings is provided for council information

RECOMMENDATION

That record of the Council Workshop on the 30th of August be received and Noted

1 ITEMS OF BUSINESS**3.1 ECONOMIC DEVELOPMENT WORKSHOP**

Author: Tim Rose, Acting CEO

Authoriser: Tim Rose, Acting CEO

Attachments: 1. Workshop Minutes 30 August 2022

PURPOSE OF REPORT

To deliver information and updates on several topics regarding Council Rates (Equivalency) Economic Development, Tourism and Planning.

BACKGROUND

To update Council on a number of Medium-Term Financial Considerations and Development opportunities

DISCUSSION

- 1) Council Boundaries – Documents Attached – OMAC Boundaries and Shire Council Boundaries
- 2) Rating Strategies – General Rates (Including Commercial) Water and Garbage Rates and Mining Rates
- 3) Workers Compensation Scheme – Movement from Queensland Workers Compensation Scheme to LGW (Subsidiary of the LGAQ)
- 4) Commercial Barge – Presentation of the Business Plan
- 5) Upgrade of the Cullen Point and Mission Site – Status Report
- 6) Mapoon Spring Water Plant
- 7) Charcoal Production
- 8) Andoom Mine Closure – Rio Tinto
- 9) Presentation – Barb Schmitt – Aged Care Changes

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EXECUTIVE MEETING AGENDA30 AUGUST 2022

Report on Council Workshop on the 30th August commencing at 10:10am in the council Boardroom

Present: Mayor Cr Addo, Councillors Tabuai, De Jersey, Hudson, and Braun

Acting CEO – Tim Rose and incoming CEO Tom Smith

- 1) **Council Boundaries** – The councillors had a look at the current boundaries of the Mapoon Aboriginal Shire Council and agreed that the boundaries needed to be amended to reflect the areas of interest and include the triangle block separated from the rest of the boundary to the east and include an area north to Skardon and south to Pennyfather.

Action: A map to be prepared and presented to a future meeting of council.

- 2) **Rating Strategies** – Council discussed the need to set rates and charges to increase the financial viability of council. The new rates would be presented for Water and Garbage and then a general rate to be calculated

Action: Further reports to be presented to council following investigation of costs

- 3) **Workers Compensation** – Council agreed that we needed to move across to the LGW scheme for the Queensland Workers Compensation scheme

Action: Discussions to be held with the LGAQ to transfer to the LGW Scheme

- 4) **Commercial Barge** – The Business Plan for the commercial barge was presented based around Mining activities and Tourism development

Action: Council will continue to pursue funding opportunities with the ILSC and other bodies as appropriate

- 5) **Upgrade of Cullen Point and Mission Site** – Council had a discussion around the funding application that was lodged to Resource Communities Infrastructure Fund. It was also discussed about the possibility of some mooring points.

Action: That council await the outcome of the funding application and that the mooring points be included in councils planning and in the revised corporate plan.

- 6) **Mapoon Spring Water Plant** – The council discussed the Business Plan for the Spring Water Plant and the fact that we are awaiting the advice from Rio Tinto on the funding application to match the deadly innovation funding.

No further Action Required at this point

EXECUTIVE MEETING AGENDA**30 AUGUST 2022**

- 7) Charcoal Production -** Council discussed the potential for Charcoal production and the potential for increased job outcomes

Action: Council continue to work on the Business Plan and look for opportunities for funding

- 8) Andoom Mine Closure –** Council discussed the Economic and Tourism opportunities about the mine closure

Action: Council work with Weipa and Napranum and Traditional Owners to look for opportunities for regional development.

- 9) Aged Care Changes –** Barb Schmitt and her team gave a presentation on Aged Care and the legislative changes that have occurred.

Action: Council agreed to a new presentation of Aged Care statistics to each council meeting and further policies to be adopted by council

The workshop ended at 1.45pm the Mayor thank everyone for their attendance

EXECUTIVE MEETING AGENDA

30 AUGUST 2022

7.3 EXECUTIVE MANAGER INFRASTRUCTURE & WORKS REPORT

Author: Tom Smith, Executive of Infrastructure & Works

Authoriser: Tim Rose, Acting CEO

Attachments: Nil

PURPOSE OF REPORT

Present to Council a report of program performance and operational actions for the previous month

BACKGROUND

Council has several larger projects currently under construction which are at various stages of completion.

DISCUSSION**WORKS ACTIVITIES TO DATE:**

Social Housing blocks:	<ul style="list-style-type: none">• Fencing completed to 3 sides all blocks• Inground plumbing installed all blocks• 5 house slabs poured• Block work to 5 houses completed• Corefil completed to 5 houses• Trusses installed on 5 houses• Roof sheets installed on 5 houses• Windows on site ready for installation• Floor topping completed to 5 bathrooms ready for tiles.• Ceiling battens installed to 5 dwellings ready for sheeting• External decoration to 5 house underway• Windows installed to 5 houses• Floor tiling completed to 5 houses• All ceiling sheeting completed• 2nd fix plumbing underway to all house 95%
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	<ul style="list-style-type: none"> • Painting 100% to each house • Electrical Fit off completed 100% • Kitchen installation 85% • Front fences nearing completion 75% • Currently Ergon has power connection planned for April 223
Old Cemetery	<ul style="list-style-type: none"> • New panels ordered for 3 sides front and 2 short sides. • Delivery expected end of August due to delays 2022 • Panels have arrived and we are currently planning the work delivery with Ron from Kuku'nathi for a joint venture. • Works expected to commence Monday the 19th September
Building Our Regions 5 (BoR 5) Paanja Lodge Cabins: Building Our Regions 5 (BoR 5) Paanja Lodge Cabins (Continued)	<p>In relation to all four units</p> <ul style="list-style-type: none"> • Walls external are 100% complete, • Windows are 100% complete, • Trusses, roof sheeting and gutters are 100% complete, • External doors to Lock-up 100% complete, • Internal all battening and blocking 100% complete, • First fix electrical 100% complete, • First fix Plumbing 100% complete, • In Ground Plumbing 90 % complete, • Internal door frames 100% complete, • Installation of fencing 90% complete, • External decking 100% complete, • Internal Plaster boarding 100% complete,

	<ul style="list-style-type: none">• Kitchen/wardrobe manufacture 100% complete,• Concrete works driveways and carparks 100% complete,• Bathrooms 100% complete,• Tiling 100% complete,• Construction of carpark/solar power support 100% complete,• Internal decoration 100% complete,• Floor coverings 100% complete,• Second fix electrical internal 100%• Dog boards 100% complete• External handrails 100%complete• grass seed has been spread.• Remaining parts are with Seaswift in cairns and due for delivery.• Furniture installed to all units.• Handrails installed• Shower screens installed• Stoves and defects completed.• Still waiting for Certification.• Turf order is expected in May.• Final paperwork/claim underway• Turf completed• Paperwork underway• New Lodge Buildings have passed Certification.
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	<ul style="list-style-type: none"> • Manufacturer Homefab as gone broke and we are still chasing some paperwork from their engineer. • Units are certified and ready for renting, advertising starts 12/09/2022.
The Works for Queensland (W4QLD 20-21) Store Project:	<ul style="list-style-type: none"> • Pad filling is complete compaction is achieved. • 90 piles have all been installed. • Under slab works underway. • 8 slabs formed and poured. • Building main frames under construction. • Store erection underway • Main building stood • Outer building under construction • External portals stood. • Mezzanine floor constructed. • Bracing and purlins underway. • External purlins and final lock off expected to finish late September.
The Works for Queensland (W4QLD 21-23) Council Extension	<ul style="list-style-type: none"> • Architect design complete. • Horton Construction awarded the works • Works to commence week starting 12/09/2022
The Works for Queensland (W4QLD 19-21) Cultural Centre:	<ul style="list-style-type: none"> • Roof purlins 100% complete, • Wall framing 100% complete, • Roof sheeting 100% complete, • Electrical first fix 100% complete, • Plumbing first fix 100% complete, • Aircon first fix 100% complete,

	<ul style="list-style-type: none">• All internals' walls and suspended ceilings 100% complete.• Plaster boarding and setting 100% complete,• External wall sheeting 100% complete,• Joinery manufacturer 100% complete,• Café fit out manufacture 100% complete,• Gates and railing 100% complete,• Painting 95% complete,• Floor topping 100% complete.• Floor covering 100%• Joinery installation 95%• Stainless café fit out 100%• Second fix plumbing 100%• Electrical second fix 100%• Aircon second ix 100%• Security system 100%• Cabinetry for library 45%• Plumbing fit off 70%• External railings 100%• Landscaping 50%• Turf expected May• Builder clean underway• Counters to Library installed• Plumbing fit off Complete• Septic system installed
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	<ul style="list-style-type: none"> • Turf has arrived and laid. • Water connection will be in place during July. • Final builders clean ready for opening. • Library soft opening went well • Carpark will be installed by late September ready for official opening in October 2022.
Splash Park	<ul style="list-style-type: none"> • No Current problems. • Repaired shade sails have been re-installed
Toilet Blocks Blanco Park and Cullen point	<ul style="list-style-type: none"> • Both toilets have been repainted floors at Cullen point will be repainted once traffic dies down.
Social Housing blocks Stage 2:	<ul style="list-style-type: none"> • Funding agreement signed. • planning to clear next 6 blocks at the end of June early July and commence Designs for the current allocation 3x3bed and 2x4bed. • still haven't received signed agreement works will not start until it arrives. • Fund have been received currently working on getting the clearing underway late September.
New Transfer Station	<ul style="list-style-type: none"> • DA currently underway • Survey works delivered • Site pick up will be used to complete DA and design • Design commenced • Still awaiting DA for Council Approval. • Finalising construction drawings. • Preston Law Finalising Planning

	<ul style="list-style-type: none"> • No objection to the planning application. • Expecting plans for Trades Tender late September.
QBuild Maintenance:	<ul style="list-style-type: none"> • Currently up to date and invoicing continuing.
QBuild Upgrades:	<ul style="list-style-type: none"> • Upgrade works to lot 56 underway • Renovations to lot 10 Underway • Ramp at lot 36 underway concrete works completed and handrails under construction. Handrails expected September. • Repainting of lot 52 to Commence in September. • Works at lot 39 to commence late September.
AMO EHW:	<ul style="list-style-type: none"> • Water supply excellent and usage averaging 850,000 – 1,000,000 litre per day due to the Dry season and Council Sprinklers have been connected. • Sprinkler Alert is issued only morning and Night-time for 30min hand held is preferred. • Stock for water treatment plentiful. • Boil water alert was issued due to low Chlorine result 9th August, water is now fine, boil water alert lifted 5/09/2022 due to delays sending water to CLC for impartial results. • CAPS in Weipa took 1 dogs for rehousing in the last 4 weeks we will continue advertise and re-home animal that are not claimed within 7 days.
Grant Applications submitted and underway	<ul style="list-style-type: none"> • Drinking water bottling plant business case 50% RIO 50% Deadly Innovations \$56,000 • ILSC Grant Program Rolling fund – barge and Cullen Point Development/Business case in development (Commenced)

<p>Successful Grant applications</p>	<p>Reports and acquittals</p> <ul style="list-style-type: none"> • Milestone 3 for the BoR R05 MAPO 0083 - Mapoon Short Stay Accommodation – Stage 3 project • QDEP Barra Bash 2021 Final Report paused <p>New Grant Opportunities</p> <ul style="list-style-type: none"> • Road Re-seal 10K \$1.2m • Boundary Fence 15k • Cemetery • Paanja Festival 2023 • Car and waste shredder-business opportunity • RAUP Grant received 165K for upgrade works to the airport this will repair all part of fence, install gable markers and light mats plus install drains to the west and clear a small amount of tress for the CASA registration enabling the airport to received scheduled flights.
<p>Workshop</p>	<ul style="list-style-type: none"> • Vehicle Services up to date. • Generator maintenance up to date. • Localbuy RFQ closed. • Cost of replacement Mayor vehicle with trade-in \$2500.00 • Cost of replacement Minibus to replace HiAce at Childcare \$65,440.00, this cost \$20,000 more than the original budgeted so Council endorsement required. • Cost of replacement of 4 only single cab Utes \$145,477.72 which is on, and authority given to the CEO to sign Purchase order as it is over the CEO \$100,000.00 delegation.

RECOMMENDATION

That the Report of the Executive Manager of Infrastructure and Works be received and noted.

Authority is given to the CEO to sign the Purchase order for \$145,477.72 for the 4 single cab Utes, and Council Approves the extra \$20,000.00 for the replacement HiAce Bus as Savings achieved with the purchase of the new Mayors vehicle has ensured that budget allocations this year for fleet replacements will still be on budget.

7.4 EXECUTIVE FINANCE MANAGER REPORT

Author: Elzebie Groenewald, Executive Manager Financial Services

Authoriser: Tim Rose, Acting CEO

Attachments:

1. August 2022 Financial Report
2. MASC Fiscal Governance & Debtor's Impairment Policy
3. Internal Audit Report Review of Revenue
4. Internal Audit Position Paper of Desktop Valuation DRAFT

PURPOSE OF REPORT

Present to the Council a report outlining program performance and operational actions for the previous month. This report contains listed activities and points for decisions in Council meeting.

DISCUSSION**Finance**

Finance department has been busy with the internal auditors preparing the working papers for year-end financial statements. We had an onsite meeting with Queensland Audit Office, and they were pleased with our progress in meeting the milestones of the external audit. A preliminary finance report has been prepared for August 2022 as we are still in the process of finalising end of year balances and asset valuations.

Profit & Loss

As at 31st August 2022 the Council made a net loss of \$482,552. This includes depreciation of \$405,738 which makes the operating loss less depreciation \$76,814.

Revenue

As at 31st August 2022 the Council received revenue totalling \$1,898M, 49% below the budget of \$3,746M. This is due to timing of funds expected to be received for various projects.

General Expenses & Cost of Goods Sold

As at 31st August 2022 Council total expenditure was \$2.380M, 37% below the budget of \$3.788M. This is due to a timing difference on suppliers being able to complete our orders.

Accommodation:

The Accumulated Profit for accommodation and camping as at 31st August 2022 is \$28,566, this includes \$12,133 for Cullen Point Camping. The average occupancy rate for July and August was 35% in the cabins and dongas, and 45% at Cullen Point Camp for online bookings there is no record kept of over-the-counter bookings, so this does not reflect the actual occupancy. The Budget includes new cabins that are still not online.

Untied Funds

The Council currently holds \$3.483M in untied funds.

Debtors Impairment Provision and Policy

- (a) Council to adopt an increase in the Debtors Impairment Provision for 30 June 2022 of \$11,433.18.
- (b) To delegate the Chief Executive Officer authority to write off bad debts in total of \$75,949.83 as per the list.
- (c) Approve the Fiscal Governance and Debtor's Impairment Policy.
- (d) Authorise the Chief Executive Officer to approve reversals and adjustments in relation to debtors.

Internal Audit Reports

- (a) Council to adopt the Internal Audit Report on Review of revenue in accordance with AASB 15 and 1058 for 30 June 2022.
- (b) Council to adopt the Internal Audit Position Paper of Desktop Valuation for 30 June 2022.

RECOMMENDATION

That Council endorses the following: -

- 1. Financial Reports for the financial period August 2022.
- 2. That Council
 - (a) Note and receive the Debtors Impairment Provision for 30 June 2022.
 - (b) Authorise the Chief Executive Officer to write off bad debts of \$75,949.83.
 - (c) Approve the Fiscal Governance and Debtor's Impairment Policy.
 - (d) Authorise the Chief Executive Officer to approve reversals and adjustments in relation to debtors.
- 3. Council adopts the Internal Audit Position Papers
 - (a) Review of Revenue
 - (b) Desktop Valuation

PO Box 213
Weipa Qld 4874

Profit & Loss [Budget Analysis]

July 2022 through June 2023

	Selected Period	Budgeted	S Difference	% Difference
Income				
Agency Fees				
Income - Centrelink Agency Fee	\$4,956.96	\$3,684.67	\$1,272.29	35%
Income - Postal Agency Commis	\$1,161.69	\$1,864.83	-\$703.14	-38%
Landing Fees	\$0.00	\$20.00	-\$20.00	
Revenue - Hire - Plant & Equip	\$250.00	\$118,465.00	-\$118,215.00	-100%
Revenue - Hire of Vehicle	\$0.00	\$4,459.50	-\$4,459.50	
Income - Fishing Licence	\$1,200.00	\$835.50	\$364.50	44%
Membership Fee	\$0.00	\$1,213.00	-\$1,213.00	
Ranger Contract Services	\$47,497.27	\$2,596.83	\$44,900.44	1729%
L&S Miscellaneous Income	\$0.00	\$556.00	-\$556.00	
Rental Receipts Social Housing	\$1,413.60	\$2,990.00	-\$1,576.40	-53%
Staff Housing	\$8,250.00	\$2,730.00	\$5,520.00	202%
Rates	\$3,120.00	\$2,432.17	\$687.83	28%
Lease payments Housing	\$270,840.97	\$49,117.67	\$221,723.30	451%
Dongas Accommodation	\$61,382.88	\$79,890.67	-\$18,507.79	-23%
Rental - Misc properties	\$45,639.43	\$23,468.17	\$22,171.26	94%
Income - Administration Fees	\$13,250.00	\$130,318.50	-\$117,068.50	-90%
Income - Bank Interest	\$5,534.83	\$4,090.33	\$1,444.50	35%
Works Sales - Houses	\$58,149.71	\$1,098,746.50	-\$1,040,596.79	-95%
Workshop Sales - Mech External	\$1,590.90	\$3,941.50	-\$2,350.60	-60%
Workshop sales Internal	\$1,736.40	\$27,186.67	-\$25,450.27	-94%
Workshop sales Fuel Internal	\$19,123.18	\$12,051.83	\$7,071.35	59%
Workshop sales fuel External	\$0.00	\$150.33	-\$150.33	
Store Sales - GST	\$0.00	\$29,862.00	-\$29,862.00	
Store Sales - GST Free	\$0.00	\$29,290.67	-\$29,290.67	
Camping Fees- Town , Cullen Pt	\$18,409.08	\$2,709.17	\$15,699.91	580%
Camping Fees-Outside town area	\$0.00	\$302.50	-\$302.50	
Store sales - Fuel	\$100,878.35	\$65,218.83	\$35,659.52	55%
Store Sales- Phone IT Services	\$0.00	\$4,097.50	-\$4,097.50	
Store Sales- Electricity cards	\$0.00	\$9,629.83	-\$9,629.83	
ATM - Rebates	\$465.60	\$1,365.17	-\$899.57	-66%
Store Sales - Cigarettes	\$0.00	\$35,198.83	-\$35,198.83	
Aged Care Meals	\$731.83	\$0.00	\$731.83	
Sales - Gas Bottles	\$3,272.76	\$2,983.50	\$289.26	10%
Washing Machine, Coin operated	\$0.00	\$72.17	-\$72.17	
Sales - AMO Service	\$0.00	\$516.83	-\$516.83	
Reimbursements	\$1,340.91	\$18,679.83	-\$17,338.92	-93%
Refunds/Claims	\$21,015.46	\$614.00	\$20,401.46	3323%
Unexpended Grants b/fwd	\$0.00	\$371,448.50	-\$371,448.50	
Unexpended Grants C/fwd	\$0.00	\$1,516.50	-\$1,516.50	

Grants - General Purpose	\$0.00	\$2,500.00	-\$2,500.00	
Grants - Operating - State	\$529,556.75	\$608,116.50	-\$78,559.75	-13%
Grants - Operating - C'with	\$546,109.30	\$573,438.50	-\$27,329.20	-5%
Grants - Operating - Other	\$0.00	\$21,471.83	-\$21,471.83	
Grants - Capital - State	\$0.00	\$250,833.33	-\$250,833.33	
Grants - Capital - C'With	\$97,690.00	\$116,666.67	-\$18,976.67	-16%
Grants - Capital - Other	\$0.00	\$18,189.33	-\$18,189.33	
Donations	\$9,545.45	\$3,760.00	\$5,785.45	154%
Disposal of assets	\$23,636.36	\$7,583.33	\$16,053.03	212%
Total Income	\$1,898,260.84	\$3,746,875.00	-\$1,848,614.16	-49%

Cost of Sales

Store rebates	\$0.00	-\$517.83	\$517.83	
Store CoS General	\$0.00	\$38,503.33	-\$38,503.33	
Store CoS- Cigarettes	\$0.00	\$26,881.17	-\$26,881.17	
Phone IT cards	\$0.00	\$3,968.50	-\$3,968.50	
Store COS Powercards	\$0.00	\$8,664.83	-\$8,664.83	
Store Stock Adj. Spoilage/Theft	\$0.00	\$2,127.50	-\$2,127.50	
Store Freight	\$0.00	\$11,706.50	-\$11,706.50	
Store CoS Fuel	\$74,274.34	\$38,134.83	\$36,139.51	95%
Store Camp Fee Royalties	\$0.00	\$1,045.67	-\$1,045.67	
Purchases - Workshop Stock	\$2,051.64	\$17,089.33	-\$15,037.69	-88%
Purchases - Workshop Fuel	\$16,841.63	\$4,875.17	\$11,966.46	245%
Freight- Workshop	\$2,262.65	\$2,421.17	-\$158.52	-7%
Works Materials - Houses	\$28,761.97	\$3,842.50	\$24,919.47	649%
Works Materials -not-Houses	\$19,563.02	\$600,487.17	-\$580,924.15	-97%
Freight - Works - houses	\$7,392.91	\$360.17	\$7,032.74	1953%
Freight General	\$0.00	\$2,766.17	-\$2,766.17	
Works - Contractors - Houses	\$17,732.55	\$664,602.50	-\$646,869.95	-97%
Works Contractors - not houses	\$478,517.49	\$547,318.33	-\$68,800.84	-13%
Purchases - Gas Bottles	\$3,490.60	\$1,760.33	\$1,730.27	98%
gas bottles - Connection fee	\$0.00	\$31.17	-\$31.17	
Water Supply expenses	\$10,697.20	\$3,041.67	\$7,655.53	252%
Total Cost of Sales	\$664,536.00	\$1,979,110.17	-\$1,314,574.17	-66%

Gross Profit	\$1,233,724.84	\$1,767,764.83	-\$534,039.99	-30%
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Expenses**Employment Expenses****Wages and Salaries**

Wages & Salaries	\$527,262.65	\$568,466.83	-\$41,204.18	-7%
Annual Leave	\$61,331.25	\$63,563.17	-\$2,231.92	-4%
Sick leave	\$23,071.48	\$19,990.50	\$3,080.98	15%
Superannuation	\$69,259.66	\$79,945.00	-\$10,685.34	-13%
Staff Amenities	\$0.00	\$393.00	-\$393.00	
Staff Housing Rents	\$0.00	\$2,437.50	-\$2,437.50	
Staff Recruitment & Relocation	\$7,387.58	\$6,413.17	\$974.41	15%
Training Costs	\$1,549.46	\$6,721.17	-\$5,171.71	-77%

Training Wages	\$205.41	\$4.67	\$200.74	4302%
Employee Allowances	\$11,011.50	\$10,326.67	\$684.83	7%
Uniforms	\$2,269.50	\$3,607.50	-\$1,338.00	-37%
Workers' Compensation	\$34,734.63	\$7,212.17	\$27,522.46	382%
Flight entitlements	\$4,074.86	\$5,448.17	-\$1,373.31	-25%
Workplace Health & Safety	\$15,269.76	\$16,036.67	-\$766.91	-5%
Administration / Overheads	\$13,250.00	\$111,186.17	-\$97,936.17	-88%
Advertising (not employment)	\$0.00	\$2,111.67	-\$2,111.67	
Freight	\$21,861.41	\$1,154.33	\$20,707.08	1794%
Hire of Equipment - non works	\$10,851.67	\$224.33	\$10,627.34	4737%
Insurance	\$43,652.22	\$38,233.33	\$5,418.89	14%
Tools & Minor Equipment	\$2,203.46	\$6,168.33	-\$3,964.87	-64%
Tools & Equipment >\$500	\$1,544.55	\$5,241.17	-\$3,696.62	-71%
Catering	\$1,270.29	\$1,705.17	-\$434.88	-26%
Cleaning Expenses	\$154.49	\$5,573.83	-\$5,419.34	-97%
Fees/Charges/Licences	\$50,456.41	\$12,814.50	\$37,641.91	294%
Legal Fees	\$16,063.38	\$11,255.83	\$4,807.55	43%
First Aid Supplies	\$666.02	\$3.17	\$662.85	20932%
Admin Freight Paid	\$0.00	\$1,163.50	-\$1,163.50	
Sundry Expenses	\$0.00	\$14.67	-\$14.67	
Service Fees	\$0.00	\$687.17	-\$687.17	
Computer Equipment	\$200.00	\$4,925.83	-\$4,725.83	-96%
Office Supplies	\$1,939.66	\$3,686.00	-\$1,746.34	-47%
Printing & Stationery	\$3,329.14	\$3,048.17	\$280.97	9%
Security Expenses	\$220.00	\$997.83	-\$777.83	-78%
Grounds Maintenance	\$351.14	\$656.67	-\$305.53	-47%
Audit Fees	\$17,200.00	\$12,283.33	\$4,916.67	40%
IT - Data Control	\$4,453.82	\$359.83	\$4,093.99	1138%
IT - Internet & Email Fee	\$17,603.17	\$5,396.00	\$12,207.17	226%
IT - Support (Helpdesk)	\$0.00	\$2,051.50	-\$2,051.50	
IT - Server & Data Storage	\$0.00	\$1,011.17	-\$1,011.17	
IT - Website	\$0.00	\$1,447.67	-\$1,447.67	
Telephone & Fax	\$19,673.11	\$24,615.33	-\$4,942.22	-20%
Postage	\$19.20	\$43.33	-\$24.13	-56%
Consultancy Fees	\$80,248.22	\$52,215.00	\$28,033.22	54%
Contractors	\$1,280.00	\$33,284.83	-\$32,004.83	-96%
Council Donation	\$0.00	\$6,257.00	-\$6,257.00	
Electricity	\$20,860.14	\$16,997.83	\$3,862.31	23%
Gas Bottles - Council Use	\$0.00	\$178.00	-\$178.00	
R&M: Council Buildings	\$8,662.25	\$1,191.50	\$7,470.75	627%
R&M: Equipment	\$4,668.42	\$5,192.17	-\$523.75	-10%
R&M: Infrastructure	\$0.00	\$5,592.83	-\$5,592.83	
R&M: Plant & Equipment	\$8,334.76	\$7,937.00	\$397.76	5%
R&M Water Supply	\$0.00	\$0.00	\$0.00	
Office Rental	\$0.00	\$0.00	\$0.00	
Subscriptions & Fees	\$42,787.36	\$2,468.67	\$40,318.69	1633%
MV Fuel	\$27,484.83	\$15,759.33	\$11,725.50	74%
MV Hire	\$532.64	\$7,640.17	-\$7,107.53	-93%
MV Registration	\$1,468.66	\$5,107.00	-\$3,638.34	-71%
MV Repairs & Maintenance	\$11,534.67	\$34,951.00	-\$23,416.33	-67%

Accommodation	\$16,383.99	\$19,603.67	-\$3,219.68	-16%
Airfares	\$4,465.55	\$6,544.17	-\$2,078.62	-32%
Taxi Fares (inc Cab Charge)	\$0.00	\$103.00	-\$103.00	
Travel Allowance	\$6,339.37	\$6,249.83	\$89.54	1%
Travel Other	\$156.37	\$832.50	-\$676.13	-81%
Artist Costs	\$0.00	\$661.67	-\$661.67	
Visitor Management	\$0.00	\$592.50	-\$592.50	
Rangers - Camping Equipment	\$1,022.58	\$482.67	\$539.91	112%
Rangers - Field Consumables	\$5,837.42	\$755.67	\$5,081.75	672%
HACC Client Groceries	\$9,963.39	\$8,917.00	\$1,046.39	12%
Materials & Supplies	\$52,791.44	\$27,321.17	\$25,470.27	93%
Meeting & Seminar Costs	\$1,075.00	\$1,428.00	-\$353.00	-25%
Pest Control	\$2,837.04	\$2,741.17	\$95.87	3%
Sports & Recreation Expenses	\$0.00	\$1,361.17	-\$1,361.17	
Turtle Camp Costs	\$0.00	\$0.00	\$0.00	
Cultural Heritage-Elders Payts	\$0.00	\$333.33	-\$333.33	
Bank Fees & Charges	\$1,140.31	\$585.33	\$554.98	95%
Impairment of Debts	\$0.00	\$0.00	\$0.00	
Depreciation	\$0.00	\$0.00	\$0.00	
Depn - Houses	\$22,183.60	\$22,183.67	-\$0.07	0%
Depreciation, Buildings	\$113,423.76	\$113,423.83	-\$0.07	0%
Depn - Major Plant	\$6,408.42	\$6,408.50	-\$0.08	0%
Depreciation, Office Equipment	\$2,760.70	\$2,760.67	\$0.03	0%
Depreciation, Plant & Equipm't	\$36,068.06	\$36,068.00	\$0.06	0%
Depreciation, Store Equip't	\$4,511.80	\$4,511.83	-\$0.03	0%
Depn - Roads	\$163,014.78	\$163,014.83	-\$0.05	0%
Depn - Water	\$30,241.26	\$30,241.33	-\$0.07	0%
Depreciation Landfill	\$3,891.08	\$3,891.00	\$0.08	0%
Depreciation, Airstrip	\$21,186.76	\$21,186.67	\$0.09	0%
Depn - Boat ramp	\$1,005.86	\$1,005.83	\$0.03	0%
Depn- Fibre Optic Cable	\$1,042.40	\$1,042.33	\$0.07	0%
Capital Expenditure	\$0.00	\$81,426.83	-\$81,426.83	
Total Expenses	\$1,716,276.95	\$1,809,076.50	-\$92,799.55	-5%
Operating Profit/(Loss)	-\$482,552.11	-\$41,311.67	-\$441,240.44	
Operating profit less depreciation	-\$76,813.63	\$364,426.83		

Mapoon Aboriginal Shire Council
Balance Sheet
 As of August 31, 2022

Assets

Current Assets

11110-QCB - General Account	1,907,790.29
11112-QCB Shares	10.00
11117-QCB - Remote Housing 2	(4.00)
11118-QCB - Online Save A/C No9	3,163,657.45
11119-QCB - Online Banking - Remote Capital Program	276,771.53
11120-CBA Main account	304,508.68
11190-Electronic Clearing Account	(500.00)
Account Receivable	247,602.14
Inventories	72,234.68
Other Current Assets	703,590.97

Total Current Assets	6,675,661.74
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Property, Plant and Equipment	33,112,243.53
Accumulated Depreciation	(11,643,097.24)
Intangible Assets	65,000.00

Total Assets	28,209,808.03
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Liabilities

Current Liabilities

Accounts Payable	1,108,226.45
Taxes Payable	(79,633.76)
Other Current liabilities	230,312.77

Total Current Liabilities	1,258,905.46
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Total Liabilities	1,258,905.46
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Shareholders' Equity

Net Income / (Loss)	260,640,526.04
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Total Shareholders' Equity	260,640,526.04
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Total Liabilities & Shareholders' Equity	261,899,431.50
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Mapoon Aboriginal Shire Council					
Budget Analysis by Department					
Aug-22					
Accommodation	Actual	BudgetYTD	Variance to budget	Variance %	Comments
Income	79,851	82,014	-2,162	-3%	Budget includes cabins not in service yet
Expense	51,285	76,173	-24,888	-33%	
Profit / (Loss)	28,566	5,840	22,726	389%	Cullen Pnt Camp profit \$12k
Administration & Corporate Services	Actual	BudgetYTD	Variance to budget	Variance %	
Income	680,514	692,797	-12,284	-2%	Includes Depreciation of \$405,738
Expense	1,084,520	957,082	127,438	13%	
Profit / (Loss)	-404,007	-264,285	-139,722	53%	
Store	Actual	BudgetYTD	Variance to budget	Variance %	
Income	110,790	177,704	-66,915	-38%	
Expense	84,798	162,086	-77,288	-48%	
Profit / (Loss)	25,992	15,618	10,374	66%	
Parks & Gardens	Actual	BudgetYTD	Variance to budget	Variance %	
Income	0	556	-556	0%	Funded from untied funds
Expense	14,519	25,537	-11,018	100%	
Profit / (Loss)	-14,519	-24,981	10,462	100%	
Land & Sea	Actual	BudgetYTD	Variance to budget	Variance %	
Income	827,668	209,388	618,279	295%	Includes 6 months funding
Expense	305,027	207,566	97,461	47%	
Profit / (Loss)	522,640	1,822	520,818	28585%	
Aged Care Services	Actual	BudgetYTD	Variance to budget	Variance %	
Income	71,029	99,071	-28,042	-28%	Service reports still outstanding at 31.08.2022
Expense	92,735	77,077	15,659	20%	
Profit / (Loss)	-21,706	21,994	-43,701		
Water & Sanitation	Actual	BudgetYTD	Variance to budget	Variance %	
Income	0	0	0		Funded from untied funds
Expense	45,954	47,129	-1,175	-2%	
Profit / (Loss)	-45,954	-47,129	1,175	-2%	
Works Contract & Housing Maintenance	Actual	BudgetYTD	Variance to budget	Variance %	
Income	58,949	470,694	-411,745	-87%	Qbuild works not completed
Expense	189,031	312,762	-123,731	-40%	
Profit / (Loss)	-130,082	157,933	-288,014	-182%	
Works Other	Actual	BudgetYTD	Variance to budget	Variance %	
Income	47,010	1,971,320	-1,924,310	-98%	
Expense	466,715	1,864,601	-1,397,886	-75%	
Profit / (Loss)	-419,705	106,719	-526,424	-493%	
Workshop	Actual	BudgetYTD	Variance to budget	Variance %	
Income	22,450	43,331	-20,880	-48%	
Expense	46,228	58,174	-11,946	-21%	
Profit / (Loss)	-23,778	-14,843	-8,934	60%	
Total Works	Actual	BudgetYTD	Variance to budget	Variance %	
Income	128,410	2,485,345	-2,356,935	-95%	
Expense	747,928	2,282,665	3,030,594	133%	
Profit / (Loss)	-619,518	202,680	-822,198	-406%	
Total Divisions	Actual	BudgetYTD	Variance to budget	Variance %	
Income	1,898,261	3,746,875	-1,848,614	-49%	Includes Depreciation of \$405,738
Expense	2,380,813	3,788,186	-1,407,373	-37%	
Profit / (Loss)	-482,552	-41,312	-441,240	1068%	

Mapoon Aboriginal Shire Council
Statement of untied funds as at August-2022

Cash & Money in bank	5,652,734	
Debtors	247,602	
Total Cash & Debtors		5,900,336
Less		
Tied Grants	3,676,103	
Liabilities	-1,258,905	
Total Tied Grants & Liabilities		2,417,198
Untied Funds		3,483,138
Total cash less liabilities		3,235,536
Debtors		247,602
Total untied cash & Debtors		3,483,138



MAPOON ABORIGINAL SHIRE COUNCIL Fiscal Governance and Debtor's Impairment Policy

RESOLUTION NO. XXX/2022. VERSION V2

This is an official copy of the **Fiscal Governance & Debtor's Impairment Policy** of Mapoon Aboriginal Shire Council, made in accordance with the provisions of the Local Government Act and Regulations, Public Records Act, Mapoon Aboriginal Shire Council's Local Laws and current Council Policies.

The Fiscal Governance and Debtor's Impairment Policy is an Operational Policy.

Operational policies are prepared to guide employee behaviour. This Policy is approved by the Mapoon Aboriginal Shire Council for the operations and guidance of Council and Council staff.

DOCUMENT VERSION CONTROL			
VERSION	DATE	RESOLUTION N°.	DETAILS
1.0	24/08/2021	C001/21	Responsible Officer: Executive Manager Finance Policy Type: Operational Policy
2.0	20/09/2022		Minor Revision
Recommended Review Date			30 June 2024



MAPOON ABORIGINAL SHIRE COUNCIL
Fiscal Governance and Debtor's Impairment Policy
RESOLUTION NO. XXX/2022. VERSION V2

Fiscal Governance & Debtor's Impairment Policy

1. Policy Statement

- (a) Council, local government employees, Councillors, contractors and agents of Council shall conduct itself/themselves strictly in accordance with the *Local Government Principles* set out in section 4(2) of the *Local Government Act 2009 (Qld)* and the *Ethics Principles* set out in section 4(2) of the *Public Sector Ethics Act 1994 (Qld)*, namely: -
- (i) transparent and effective processes, and decision-making in the public interest; and
 - (ii) sustainable development and management of assets and infrastructure, and delivery of effective services; and
 - (iii) democratic representation, social inclusion and meaningful community engagement; and
 - (iv) good governance of, and by, local government; and
 - (v) ethical and legal behaviour of Councillors and local government employees; and
 - (vi) integrity and impartiality; and
 - (vii) promoting the public good; and
 - (viii) commitment to the system of government; and
 - (ix) accountability and transparency.
- (b) Council shall employ a proactive approach to efficient identification, minimisation and reporting of events and procurement in accordance with the requirements of the Local Government Regulation 2012 by using the following principles:
- (i) open and effective competition;
 - (ii) value for money;
 - (iii) encouragement of the development of competitive local business and industry; and
 - (iv) environmental protection.

2. Policy Scope

This policy applies to all local government employees, Councillors, contractors and agents of Council.



MAPOON ABORIGINAL SHIRE COUNCIL Fiscal Governance and Debtor's Impairment Policy

RESOLUTION NO. XXX/2022. VERSION V2

3. Procedure

3.1 Write-Off Delegations:

(a) The Chief Executive Officer has delegated authority to write-off amounts of up to \$5,000 for any one loss or series of losses arising out of one original source or cause, in respect of lost and stolen Council property. Amounts in excess of \$5,000 can only be written off by Council Resolution.

(b) The Chief Executive Officer has delegated authority to write-off amounts of up to \$5,000 for rates, charges and sundry debtors, including interest and legal costs, per account as a bad debt.

Debt is "**bad debt**" where the Chief Executive Officer is satisfied that:

- (i) the debtor is deceased and, as a matter of policy, Council should not seek to recover against the deceased estate; and/or
- (ii) pursuant to the Limitation of Actions Act 1974 (Qld), it is statute-barred debt and therefore cannot be legally enforced in a Court of competent jurisdiction; and/or
- (iii) it would not be commercial to pursue debt recovery, taking into account the anticipated time and cost of debt recovery.

4. Reversals & Adjustments

The Chief Financial Officer has delegated authority to approve the reversal of a charge or an adjustment of a charge that is deemed an administrative error.

A charge is an "**administrative error**" where the Chief Executive Officer

is satisfied that Council has incorrectly levied a charge, for one or more of the following reasons:

- (i) the wrong debtor account and or amount has been charged;
- (ii) GST was charged incorrectly;
- (iii) the charge involved a data keying error (typographical error), for example Council charged \$3,000 instead of \$300, or the narration (description of the charge) requires correction;
- (iv) there is no source documentation or data to substantiate the charge
- (v) a charge has been duplicated;

5. Relevant Legislation

Statutory Bodies Financial Arrangement Act 1982



MAPOON ABORIGINAL SHIRE COUNCIL
Fiscal Governance and Debtor's Impairment Policy
RESOLUTION NO. XXX/2022. VERSION V2

6. Variations

Mapoon Aboriginal Shire Council reserves the right to vary, replace or review this policy from time to time.

7. Policy Version and Revision Information

Policy authorised and adopted by:

Steve Linnane: Chief Executive Officer and The
Mapoon Aboriginal Shire Council.

Original issue: 24/8/2021

Policy Maintained by: Executive Manager of
Finance

This version: 1.0

Date Adopted: 24 August 2021

Recommended Review date: 30/6/2024

DRAFT



Internal Audit Report
Review of revenue in accordance with AASB 15 and 1058
Year ended 30 June 2022



Mapoon Aboriginal Shire Council
Revenue recognition
For the year ended 30 June 2022

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Due to the inherent limitations of any internal control structure, it is possible that fraud, error or non-compliance with laws and regulations may occur and not be detected. Further, the internal control structure, within which the control procedures operate that are subject to the procedures we performed, has not been reviewed in its entirety and, therefore, no opinion or view is expressed as to its effectiveness of the greater internal control structure. The procedures performed were not designed to detect all weaknesses in control procedures as they were not performed continuously throughout the period and the tests performed on the control procedures were on a sample basis. Any projection of the evaluation of control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate. The key strategic risks of Mapoon Aboriginal Shire Council noted within its internal audit plan reflect the perceptions, at a point in time, of Mapoon Aboriginal Shire Council involved in the process. Altius Accountants and Advisors Pty Ltd provides no warranty regarding the accuracy or completeness of the information. All opinions, conclusions, forecasts, or recommendations are reasonably held at the time of compilation but are subject to change without notice by Altius Accountants and Advisors Pty Ltd. Altius Accountants and Advisors Pty Ltd assumes no obligation to update this document after it has been issued. Except for any liability which by law cannot be excluded, Altius Accountants and Advisors Pty Ltd, its Directors, employees and agents disclaim all liability (whether in negligence or otherwise) for any error, inaccuracy, or omission from the information contained in this document or any loss or damage suffered by the recipient or any other person directly or indirectly through relying upon the information.

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Mapoon Aboriginal Shire Council
Revenue recognition
For the year ended 30 June 2022

Content and overview

Overview

During the 2021-22 financial year, a detailed review was performed by internal audit of all revenue streams to assess the correct accounting treatment required under AASB 1058 and AASB 15. Under this review, all revenue streams were considered in detail to ensure no changes to the conditions or performance obligations with a particular focus on new revenue streams.

Objective

Review and assess the impact of *AASB 15 Revenue from Contracts with Customers*, *AASB 1058 Income of Not-for-Profit Entities* to the Council and make recommendations to ensure systems are in place to account for revenue in accordance with the relevant standards.

Scope

The scope of the internal audit Review of revenue in accordance with AASB 15 and 1058 has been determined from:





Mapoon Aboriginal Shire Council
Revenue recognition
For the year ended 30 June 2022

Key findings

1. Recurrent Grants

- We identified revenue streams in which revenue will be recognised under AASB 1058 and under AASB 15 as summarised in the tables below.
- For any additional or newly identified recurrent grants and capital revenue and other recurrent income after this review, Council will continue to assess within which the scope of AASB should be recognised and will be reflected in the financial statement where necessary.
- Council is in the process of finalising the year-end review which includes update to reflect the total revenue received for the year. A detailed review of the costs incurred, and percentage of completion will also be performed as part of the year end accounting work to ensure that any potential contract assets or liabilities can be quantified as necessary.

2. Capital Grants

- We identified 22 accounts in which revenue will be recognised as Capital grants under the exception of AASB 1058. These are very consistent with the prior year recurrent revenue streams and the intended treatment for each will be consistent.
- Council is in the process of finalising the year-end review which includes update to reflect the total revenue received for the year. A detailed review of the costs incurred, and percentage of completion will also be performed as part of the year end accounting work to ensure that any potential contract assets or liabilities can be quantified as necessary.
- The percentage of completion of these projects has yet to be assessed by Council. The analysis is in the process of being updated by Council at year-end. Assessment of the stage of completion will be made to ensure that the necessary contract asset or liability can be reported in the financial statements.

3. Other recurrent revenues

- It was noted that the classifications of the sub accounts which are mapped to the financial statements remained consistent to 2020-21.
- Council's recurrent revenues are summarised in workpapers which will be finalised and provided to audit at year end.



Mapoon Aboriginal Shire Council
Revenue recognition
For the year ended 30 June 2022

Review of revenue in accordance with AASB 15 and 1058

Background

Revenue is one of the most important indicators of the Council's performance. It reflects the resources available to provide the relevant services to the community and indicates sustainability over time.

Within *Australian Accounting Standard Board (AASB)*, various standards deal with the recognition of revenue including as the following:

- **AASB 15 *Revenue from Contracts with Customers*** covers revenue that arises from a contract when the counterparty to that contract is a customer and the contract is not specifically excluded from the standard
- **AASB 1058 *Income of Not-for-Profit Entities*** that established the principles for not-for-profit transactions.
- **AASB 16 *Leases*** that cover lease revenue
- **AASB 9 *Financial Instruments*** covers dividends and interest, which would represent revenue if they are part of an entity's ordinary activities.

Since the adoption of the new revenue standards in 2019-20 *AASB 15 Revenue from Contracts with Customers* and *AASB 1058 Income of NFP Entities*, it is recognised that the impact of these standards require Council to make significant judgements and estimates, which affects the financial statements, processes, and internal controls over financial reporting.

The complexity of these revenue standards has also led to a continuous undertaking to assess and re-assess judgements and estimates involved in understanding how these standards are applied.

A detailed exercise was undertaken in the previous year to identify the appropriate treatment for all revenue streams. It was noted that there had been incorrect treatment for the balances as at 30 June 2020 and as a result, a correction of error was necessary in the 2020-21 financial statements. The audit process and the methodology and approach for revenue recognition for the 2020-21 financial year was considered appropriate.

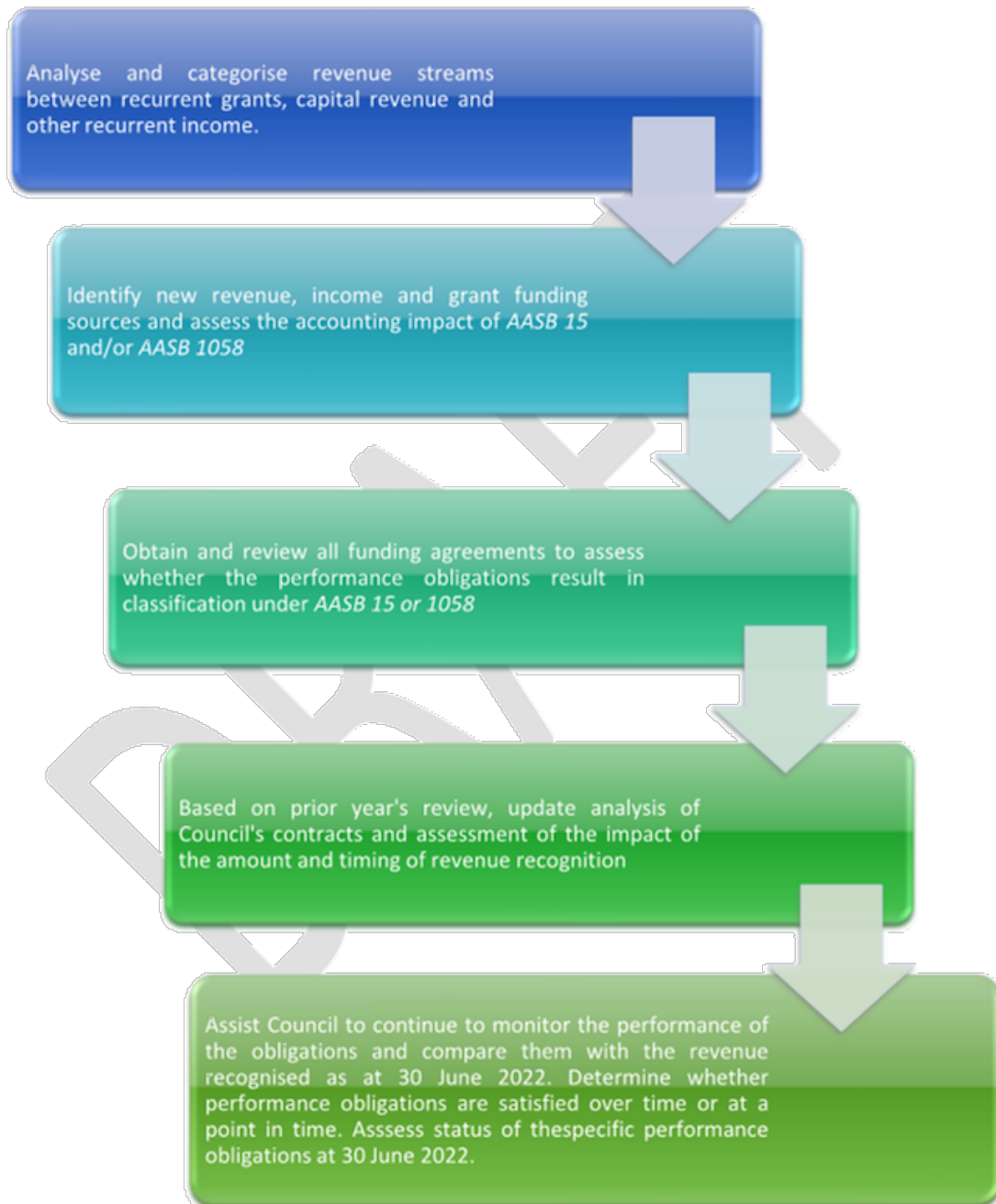
During the 2021-22 financial year a consistent approach as in the prior year will be adopted. All revenue streams will be reviewed to ensure no changes to the conditions or performance obligations. Particular focus has been given to any new revenue streams.





Mapoon Aboriginal Shire Council
Revenue recognition
For the year ended 30 June 2022

Detailed scope





Mapoon Aboriginal Shire Council
Revenue recognition
For the year ended 30 June 2022

Findings and recommendations

1. Recurrent Grants

1.1 Accounting treatment

- For recurrent grants, we have identified accounts in which revenue will be recognised under AASB 1058. These are very consistent with the prior year recurrent revenue streams and the intended treatment for each will be consistent. These include:

#	Grant Provider	Grant Name/Program
1	Department of Local Government, Racing and Multicultural Affairs	State Government Financial Aid (SGFA)
2	Department of Local Government, Racing and Multicultural Affairs	Indigenous Economic Development Grant (IEDG)
3	Department of Local Government, Racing and Multicultural Affairs	Financial Assistance Grant (FAG) – Identified road grant
4	Department of Local Government, Racing and Multicultural Affairs	FAG - general purpose grant
5	Queensland Department Employment, Small Business and Training	Skilling Queenslanders for Work First Start Program
6	Queensland Reconstruction Authority	Get Ready Queensland
7	Department of Environment and Science	Grant Deed with QILSR
8	Dept of Seniors, Disability Services and Aboriginal Torres Strait Islander	Operation, Management and Maintenance of Splash Park
9	Department of Health	Aboriginal and Torres Strait Islander Public Health Program
10	Cape York Natural Resource Management	Nest to Ocean Program – Round 6, 7
11	Local Government Association of Queensland (LGAQ)	QCoast 2100- Coastal Hazard Adaptation
12	Department of Seniors, Disability Services and Aboriginal Torres Strait Islander	Community Safety Plan and Service Enhancement Funding
13	Department of Seniors, Disability Services and Aboriginal Torres Strait Islander	Deadly Youth Leadership and Cultural Program
14	Department of Seniors, Disability Services and Aboriginal Torres Strait Islander	The Mapoon Interim Decision Making Body and Community
15	Department of Communities, Housing and Digital Economy	Stormwater Improvement Plan
16	National Indigenous Australian Agency	Indigenous Rangers Program
17	National Indigenous Australian Agency	Children and Schooling Program (Playgroup)
18	Western Cape Communities Trust	Mapoon Community Christmas Celebrations 2021
19	Department of Agriculture, Water, and the Environment	Ranger Capability Building Grant
20	Department of Energy and Public Works	COVID-19 Vaccination Incentive
21	National Indigenous Australians Agency (NIAA)	DAWE - INDIGENOUS RANGERS COASTAL CLEAN UPS PROJECT



**Mapoon Aboriginal Shire Council
Revenue recognition
For the year ended 30 June 2022**

- We have also identified the grants with specific performance obligation that qualified under AASB 15 including:

#	Grant Provider	Grant Name/Program
1	Queensland Reconstruction Authority	Reconstruction of Essential Public Assets (REPA) – 25 January – 14 February 2019 Monsoon Event
2	Queensland Reconstruction Authority	REPA – 24-30 January 2020 Far North Tropical Low
3	Department of Health	Commonwealth Home Support Program (CHSP)
	Department of Health	Direct Credit AC-PAYMENT-18244 - 440000992327
4	Department of Communities, Disability Services & Senior	Community Transport
5	Department of Infrastructure, Transport, Regional Development, Communications and the Arts	Roads To Recovery

- It was noted that funds are received either monthly, quarterly, half-yearly or yearly. A project completion/expenditure report must be submitted to the Department/Grantor in relation to previous funding received before the Department/Grantor will release the next tranche of funds. The recognition of revenue will depend on the timing of the grant receipt prior to the year-end and consideration of whether the related specific obligation has been fully met.

Council's previously recognised contract assets of \$150,782 and contract liabilities of \$240,512 as at 30 June 2021 was reversed at 1 July 2021 and will determine at year end the contract asset and liabilities to be recognised based on the performance obligation on relevant revenue streams in accordance with AASB 15.

Council will revisit and update the summary at year-end which will include the revenue received. A detailed review of the costs incurred, and percentage of completion will also be performed as part of the year end accounting work to ensure that any potential contract assets or liabilities can be quantified as necessary.





Mapoon Aboriginal Shire Council
Revenue recognition
For the year ended 30 June 2022

2. Capital Grants

2.1 Accounting treatment

- As of the review date, Council capital grants were either received during the current year or carried forward from the prior year. These are related to construction projects which include

#	Grant Provider	Grant Name/Program
1	Department of Local Government, Racing and Multicultural Affairs	MASC COVID W4Q 2020/21 - PURPOSE-BUILT RETAIL STORE
2	Department of Local Government, Racing and Multicultural Affairs	MASC ICCIP 16-21 0069 - CONSTRUCTION OF NEW CONCRETE RESERVOIR - REF No 6000020377
3	Department of Infrastructure, Transport, Regional Development and Communication	STAFF ACCOMMODATION PROJECT - BoR R04 MAPO 0087
4	Department of State Development, Infrastructure, Local Government and Planning	BOR R05 MAPO0083 - MAPOON SHORT STAY ACCOMMODATION
5	Rio Tinto Aluminium LTD - B&A	Rio Tinto Contribution towards Mapoon Community Aged and Disabled Services - COVID19 requirements
6	Ely Bauxite Mine Beneficiaries Corporation	ELY TRUST - CULTURAL CENTRE
7	Western Cape Communities Trust	COMMUNITY DEVELOPMENT - MAPOON COMMUNITY CHURCH - AGREEMENT No NSRT210818-17 - CLAIM 2
8	Queensland Reconstruction Authority	QRA - BARGE LANDING PHASE 2 UPGRADE ARMOUR ROCK. MASC.0010.1920M.QRF - PAYMENT FOR MILESTONE 1
9	Department of Local Government, Racing and Multicultural Affairs	Cultural Centre W4Q 2019-21
10	Department of Local Government, Racing and Multicultural Affairs	Solid Waste - Solid Waste Upgrades
11	Queensland Reconstruction Authority	BARGE LANDING
13	Western Cape Communities Trust	AGED CARE FACILITY
14	Western Cape Communities Trust	Community Development Funding - Cultural Centre, WCCA Budget GST Excl \$1,136,364.
15	Department of Infrastructure, Transport, Regional Development and Communication	AGED CARE FACILITY- Project ID BoR R04 MAPO0085. Deliver stage 2 of new residential Aged Care Facility.
17	Department of Local Government, Racing and Multicultural Affairs	Aged Care Day Centre- W4QLD 2017/19
18	Department of Housing and Public Works	Interim Remote capital program (ATSIH Housing, Budget \$2,139,037 +ATSIH housing- Weipa)
19	Department of Transport and Main Roads	ATSI - TIDS Construction of transition from car park to the top of the boat ramp with rock shoulders.
20	Department of Industry, Science, Energy and Resources	Mapoon Ranger Base Visitor Information and Interpretive Centre Building Better Regions - Round 5
21	Department of State Development, Infrastructure, Local Government and Planning	W4Q 21-24 New Council Chambers/Disaster Centre
22	Department of State Development, Infrastructure, Local Government and Planning	W4Q 21-24 New Ranger Base - Phase 1
23	National Indigenous Australians Agency	NIAA - Mapoon New Commercial Chiller, Freezer and Dry Goods
24	Department of Local Government, Racing and Multicultural Affairs	ICCIP- Water Plant - Bore & SCADA Upgrades



Mapoon Aboriginal Shire Council
Revenue recognition
For the year ended 30 June 2022

- Capital grants which relate to a recognisable non-financial asset do not comply with AASB 15 as per paragraph 5 of the Standard:

"An entity shall apply this Standard to all contracts with customers, except the following:

... Aus5.1 In addition to paragraph 5, in respect of not-for-profit entities, a transfer of a financial asset to enable an entity to acquire or construct a recognisable non-financial asset that is to be controlled by the entity, as described in AASB 1058 Income of Not-for-Profit Entities, is not within the scope of this Standard"

- Any capital grant received to enable Council to acquire or construct an item of property, plant and equipment to identify specifications that will be under the Council's control and which are enforceable are recognised as revenue as and when the obligation to construct or purchase is completed.
- We further note that such grants will qualify for the exemption to the general principle in AASB 1058 for assets controlled by the entity. Therefore, Council intends to recognise a contract liability on receipt of funds. Revenue will be recognised as / when acquisition or construction takes place (i.e. the obligation is satisfied).
- For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin. Council will also review the physical completion of the project to ensure that the costs incurred are consistent with the performance obligation and that it appropriately reflects the revenue to be recognised at year-end.
- In substance, these are donations and should be accounted for under AASB 1058. Council should recognise a contract asset for the financial asset received and a contract liability for the related obligation to acquire or construct the non-financial asset. These obligations should be accounted for in a similar way to a performance obligation under AASB 15.
- Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the Council.
- Council's previously recognised capital contract assets of \$1,539,323 and contract liabilities of \$1,879,750 as at 30 June 2021 were reversed on 1 July 2021. The balance of contract assets and liabilities as at 30 June 2022 to be recognised will be determined at year-end based on the percentage of completion on relevant capital grants in accordance with AASB 1058.

Council's capital grants are summarised in work papers which will be finalised and provided to audit at year-end. As Council receives the capital grants to construct or acquire the non-financial assets for its own use, the transactions do not establish rights and obligations for the transfer of the underlying assets to the transferor or other parties. Therefore, the transactions are not within the scope of AASB 15.



Mapoon Aboriginal Shire Council
Revenue recognition
For the year ended 30 June 2022

Council is currently in the process of finalising the summary to include the revenue received for the year. A detailed review of the costs incurred and percentage of completion is also in progress as part of the year-end accounting work to ensure that any potential contract assets or liabilities can be quantified as necessary.

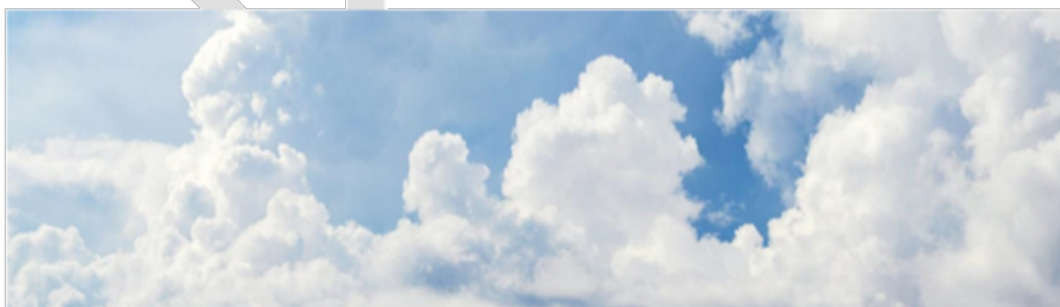
The analysis will be revisited and updated by Council at year-end. Assessment of the stage of completion will be made to ensure that the necessary contract asset or liability can be reported in the financial statements.

2.2 Capital grant register

- As of the review date, Council has capital grants which were carried forward from prior year. These are related to construction projects which include:
 - ✓ COVID- Works for Queensland,
 - ✓ Staff Accommodation Project,
 - ✓ Mapoon Short Stay Accommodation,
 - ✓ Rio Tinto Contribution towards Mapoon Community Aged and Disabled Services
 - ✓ Mapoon Multipurpose Centre/ Arts Cultural Centre and Community Development.

For 2021-22 financial year, we noted that additional funding was received, and that related costs have been incurred in relation to the brought forward projects.

- In addition, there are also new construction projects that have commenced in the current financial year such as:
 - ✓ Construction of transition from car park to the top of the boat ramp
 - ✓ Information and Interpretive Centre Building Better Regions - Round 5
 - ✓ New Council Chambers/Disaster Centre and New Ranger Base - Phase 1





Mapoon Aboriginal Shire Council
Revenue recognition
For the year ended 30 June 2022

3. Other Recurrent Income

3.1 Accounting treatment

For other recurrent revenue, we also reviewed the trial balance as at 30 April 2022. We assessed the recurrent revenue accounts based on their classification in the financial statements. The classes of other recurrent revenue accounts as identified in our last review are as follows:

Other recurrent income	Applicable revenue recognition standard during the year	Revenue recognised	Notes
Rates, levies and charges	AASB 1058	Point in time	No change
Fees and charges	AASB 15	Point in time	No change
Rental income	AASB 16	n/a	No change
Sale revenue			
Rendering of service	AASB 15	Point in time	No change
Sale of goods	AASB 15	Overtime	No change
Interest income	AASB 9	n/a	No change
Other revenues			No change
Gain on revaluation of financial assets	AASB 9 and AASB 16	Point in time	No change
Miscellaneous	AASB 1058, AASB 116 or another relevant standards	Point in time	No change

- **Fees and charges** - This group of accounts mainly consists of agency commissions and other fees and charges. Revenue arising from fees and charges is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods or services being provided.
- **Sales revenue** - This comprises of Exploration Permits, Ranger Contract Services, contract and recoverable works such as Works Sales-houses and not houses, workshop sales, store sales, camping fees, client contribution fees, sales of gas bottles, washing machine, coin operated and AMO service. Contract and recoverable works revenue and associated costs are recognised by reference to the stage of completion of the project activity at the reporting date.

Council's previously recognised contract assets of \$96,093 as at 30 June 2021 was reversed at 1 July 2021 and will determine at year end the contract asset and liabilities to be recognised based on the performance obligation on relevant revenue streams in accordance with AASB 15.

- **Other income** - The majority of the balance comprises of membership fee, L&S miscellaneous income, rates, reimbursements, refunds, and disposal of assets. It is noted that ATM rebates, reimbursements, refunds, and disposal of assets are outside the scope of AASB 15 and AASB 1058.

Council's recurrent revenues are summarised in workpapers which will be finalised and provided to audit at year end.



Mapoon Aboriginal Shire Council
Revenue recognition
For the year ended 30 June 2022

Conclusion

- The quantification of contract assets and liabilities will be assessed at the year-end based on the proposed treatment for each revenue stream noted above.
- Council will monitor the performance of the obligations and compare them with the revenue recognised as at 30 June 2022. It is noted that the performance obligations are either satisfied over time or at a point in time.
- Council will assess the impact of the revenue standard to recognise a contract asset or liability under AASB 15 as at 30 June 2022, where appropriate.

A final review is in progress as part of year end accounting processes and updated work papers provided to audit for review to support the treatment of revenue and balances of contract assets and contract liabilities.





Position Paper
Review of Desktop Valuation Report
Year ended 30 June 2022



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Background

During the 2020-21 financial year, a full revaluation of non-current assets was undertaken by Council, with the assistance of APV Valuers & Asset Management ("APV"). For the 2021-22 financial year, Council engaged APV to perform a desktop valuation with the recommended indexation percentages to be incorporated into asset values as at 30 June.

A draft report containing recommended indexation percentages was provided to Council with advice dated 22 March 2022.

The valuation of non-current assets is considered to be a highly complex and specialist area. The risk exists of an incorrect valuation methodology being used for non-current assets, and incorrect accounting treatment of the necessary revaluation adjustments, resulting in a potential audit qualification.

It is noted that in recent years annual indexation percentages for housing and infrastructure assets in the Local Government sector have been, in most cases, immaterial. The past year has seen an escalation in the cost of construction materials as a result of significant demand for new homes, and shortages of materials created by increased demand for labour and materials internationally, on top of supply chain issues created by the COVID-19 pandemic. There has been an ongoing demand in residential construction and increases in material prices. Domestic and global supply has been problematic with shipping delays and high international freight costs. Ongoing shortages of timber and increasing metals prices have placed added upward pressure on material costs.

There is an expectation that as a result, there will be significant movements in the values of property, plant and equipment throughout the Local Government sector.

The indices contained in the initial report provided by APV in March were assessed to be too low in the context of continuing cost increases. Discussions were held between Council, internal audit and APV and it was agreed that an updated report would be provided post 30 June 2022 to reflect all relevant available data to 30 June.

This report was provided to Council on 2 September 2022 and is still in the process of being reviewed.



Key facts

Impact of valuation exercise

- Whilst the not yet agreed as final, it is likely that the recommended indices will be high, they appear consistent in the context of recent increases to materials and labour shortages. We also conclude that in line with the Treasury guidance, the application of indices is appropriate as although high, the percentages are not considered 'significant' and therefore a comprehensive valuation exercise is not necessary.
- This is further supported by the fact that the material changes to the asset values are a result of an increase to replacement cost only which can be captured through the indexation process, ensuring that the values of Council's assets are not materially misstated.

Methodology

- The review has been conducted in accordance with the 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.

Recommended indices

- Review and consideration of the suggested indexation percentages in the report in March 2022 were assessed as too low.
- It is noted that the recommended indices provided in September 2022 have been increased to reflect the impact of the material and labour shortage which has been experienced in 2022.
- Initial review suggests that these percentages may for some asset categories still be on the low side. Council is currently reviewing available external data and benchmark information to assess whether the indices are appropriate. A final assessment will be provided to audit to support the indexation percentages applied to the asset balances.

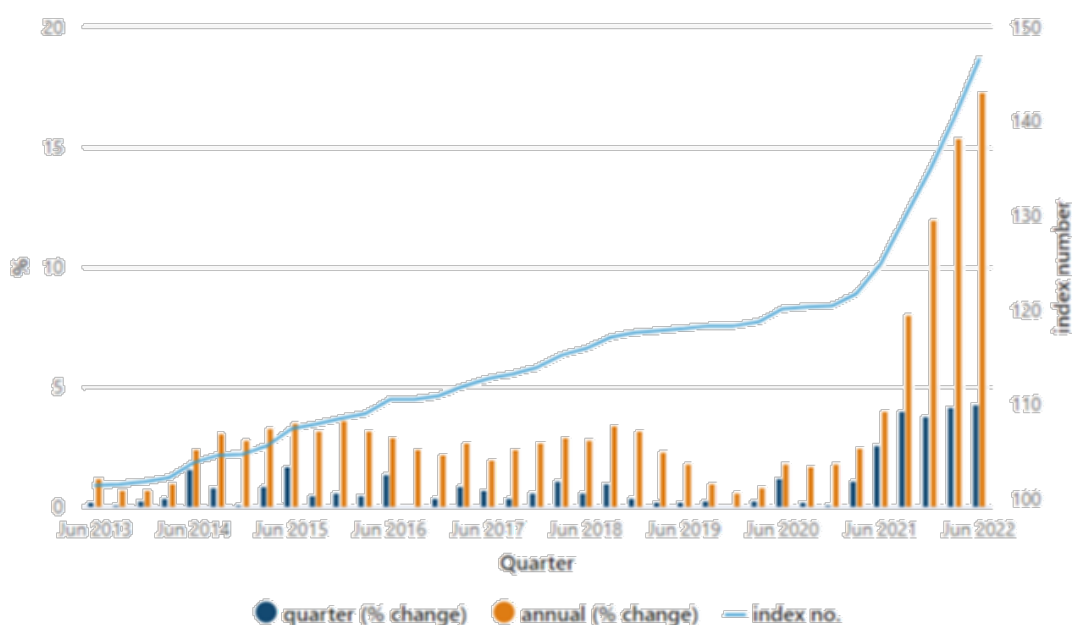


Observations and findings

Background considerations

Information extracted from the Australian Bureau of Statistics website provides a useful overview of the movements in the past year.

Input prices to house construction continue to rise, increasing 17.3% over the past twelve months

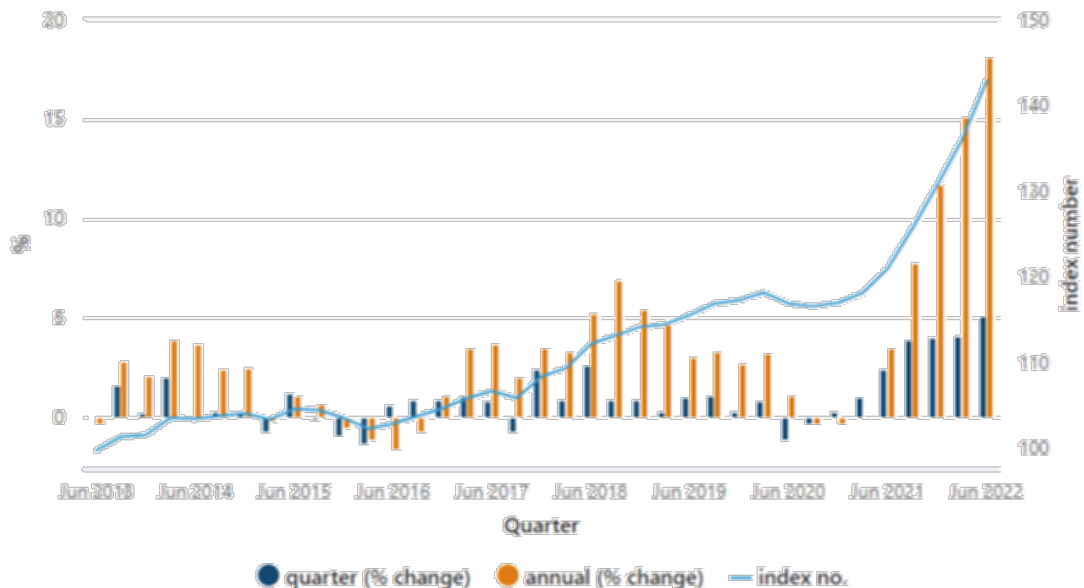


Input prices to house construction rose in line with rising costs and increased demand for building materials. The main contributors were:

- Timber, board and joinery (+7.0%), driven by timber windows (+14.7%), due to ongoing supply constraints for timber, and strong freight prices.
- Other metal products (+3.9%), driven by aluminium windows and doors (+4.9%), due to increased raw material prices, tight supply and strong global demand.
- Other materials (+2.8%), driven by insulation (+8.4%), due to price rises for insulation materials, global production disruptions and strong freight prices.



Output prices of the manufacturing industries rose 5.1% over the quarter and 18.1% over the past twelve months



The main contributors to Output price rises to the manufacturing industries were:

- Petroleum refining and petroleum fuel manufacturing (+31.1%), due to a continuing global fuel shortage with trade sanctions against Russia disrupting supply.
- Alumina production (+15.7%), due to rises in costs for bauxite, caustic soda and coal, combined with increased demand from China.
- Copper, silver, lead and zinc smelting (+7.8%), due to tight zinc supply put under further pressure as high energy costs in Europe disrupts production.



Review of asset revaluation report

- Council engaged suitably qualified external valuers, APV Valuers & Asset Management ("APV"). APV are considered a leading provider of asset valuation and advisory services to government.

The initial report was provided on 22 March 2022. See **Appendix 1** for details.

It was considered at the time that this report would need to be updated post year end as the March report did not reflect movements for either the March or June 2022 quarters. Discussions between Council, internal audit and the valuers agreed that an updated report would be provided post year end to ensure all relevant available data and statistics could be reflected in the indices.

This report was subsequently provided on 2 September 2022. See **Appendix 2** for details.

Detailed consideration of the recommended indexation percentages is included later in this report.

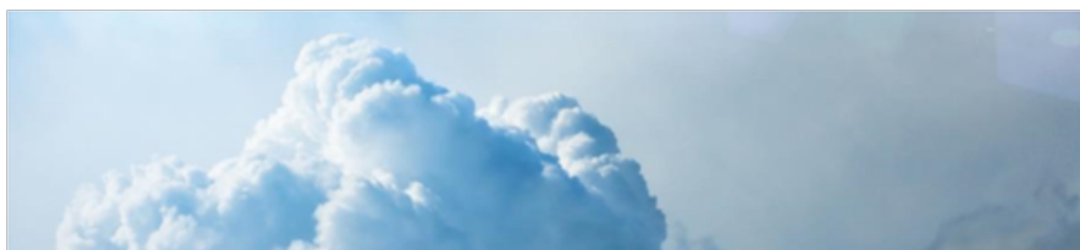
As a result of the current economic challenges and increases to building materials and labour shortages, likely usually high recommended indices require careful consideration in the context of AASB 116 Property, Plant and Equipment and AASB 13 Fair Value Measurement.

The Queensland Treasury Non-current asset policies for the Queensland Public Sector provides some useful guidance around the valuation of assets and what should be considered a significant change.

NCAP 3 Valuation of Assets

3.6 REVALUATION METHODS AND FREQUENCY

Significant and Volatile Change in Fair Value – Requirement for Specific Appraisal In terms of AASB 116, it is Queensland Treasury policy that a 'significant' change in value has occurred when there are indicators to suggest that the value of the asset class has changed by 20% or more.





Summary of indexation percentages recommended by valuers in latest report

Asset category		March 2022 APV report Index %	September 2022 APV report Index %
Building Constructions Costs			
Residential		6.0%	15.3%
Commercial		4.0%	10.2%
Industrial		4.0%	11.0%
Civic		4.0%	10.2%
Amenities		4.0%	10.2%
Demountable Amenities		13.0%	13.4%
Demountable Office		13.0%	13.4%
Shade Shelters		6.0%	10.5%
Other Structures		4.0%	4.1% - 13.9%
Lighting		8.0%	14.9%
Infrastructure Assets			
Transport and Drainage	Aerodrome	1.9%	3.0%
Transport and Drainage	Drainage	8.4%	9.3%
Transport and Drainage	Floodway	1.9%	3.2%
Transport and Drainage	Road Furniture	1.6%	2.6%
Transport and Drainage	Sealed Road	1.9%	3.0%
Transport and Drainage	Unformed Road	2.0%	3.2%
Transport and Drainage	Unsealed Road	2.0%	3.2%
Water and Waste Infrastructure	Reservoir	7.1%	8.8%
Water and Waste Infrastructure	Water Supply Active	5.6%	8.2%
Water and Waste Infrastructure	Water Supply Passive	6.5%	8.2%



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 2022 by other valuers for Councils throughout Cape York	Recommended Indexation in report dated 2/09/2022	
Buildings - Corporate	10% - 15%	10.2%	Appears reasonable on initial review
Residential Housing	10% - 19%	15.3%	Appears reasonable on initial review
Water and sewerage assets	3% - 8%	8.2% - 8.8%	Appears reasonable on initial review
Roads, drainage and culverts	5% - 8%	2% - 8.4%*	To be further reviewed in detail

* Road assets may appear on the low side and will be considered further detail prior to the application to the final asset balances



Conclusion

The desktop revaluation report and disclosures on the revaluation undertaken on behalf of the Council were in accordance with the Queensland Treasury Non-Current Asset Policies for the Queensland Public Sector.

Whilst the recommended indices are high, they appear appropriate in the context of increases to materials and labour shortages. We also conclude that in line with the Treasury guidance, the application of indices is appropriate as although the indices are high, they are not considered 'significant' and therefore a comprehensive valuation exercise is not necessary. This is further supported by the fact that the material changes to the asset values are a result of an increase to replacement cost only which can be captured through the indexation process, ensuring that the values of Council's assets are not materially misstated.

Initial review suggests that indexation factors recommended for the 2021-22 financial year are supported by actual and forecast data and appear reasonable.

It is noted that due to the limited review time for the updated report (received 2 September 2022 with position paper due 5 September), final detailed review is still in progress prior to finalising the indexation percentages to be applied to the asset balances.

Once finalised, the indices will be applied to all Council asset classes and movements reviewed in detail with workpapers provided to audit.

7.5 EXECUTIVE MANAGER OF ENVIRONMENTAL SERVICES, LAND AND SEA, PARKS AND GARDENS

Author: Kelli Leatham, Executive of Environmental Services, Parks & Gardens

Authoriser: Tim Rose, Acting CEO

Attachments: 1. Turtle Camp 2022
2. Art Gallery Mugs

PURPOSE OF REPORT

To present to Council a report of Program Performance and Operational actions for the previous month

BACKGROUND

This report details the program performance and operational action from the Mapoon Land and Sea Rangers and Parks and Gardens

DISCUSSION

- Training
 - Rangers newly acquired Fire Truck requires a Light Rigid license to which 4 Rangers did their driving test and passed while the Licensing Unit was in Mapoon.
 - 2 Rangers renewed their First Aid and CPR certificates.
- Funding Bodies
 - Rangers reporting through our Funding Bodies has been approved with payment made for Rangers to continue our work.
 - A grant received through Biosecurity for a new outboard motor for Tratha and Water Quality certifications required an Activity Work Plan Report be submitted to finalise grant.
 - Report on the progress of the grant received for the Indigenous Ranger Coastal Clean Up Project. Which included expenditure to date, remaining funds, how the funds improved the Rangers ability to collect Marine Debris and Ghost Nets, what has been achieved to date, issues encountered, learnings, Ideas, and Improvements.
- Visitor Management
 - Permits checks weekly with all visitors compiling except for one group who choose to vacate as they were not prepared to pay vehicle permit.
 - Toilets hosed out and rubbish bins emptied when required. Parks and Gardens assisted on the days Rangers unavailable due to Turtle Camp.
 - Emptying of rubbish drums on Back Beach and at Cullen Point
- Cultural Heritage
 - Turtle Camp shifts at Janie Creek/Flinders.
 - Continuation of packing up of Cultural Keeping Place at the Ranger Base


- Continuation of historical banners for the new Cultural Keeping Place (waiting for a response from Dr. Jo Wills, regarding the editing of banners etc.).
- Soft launch of Indigenous Knowledge Centre with Richard Sagigi and Nathan Williams (State Library QLD - SLQ).
- Meeting with CEO regarding remaining jobs for the Cultural Centre.
- Meeting with Nathan Williams (SLQ) regarding Richard's position as IKC Coordinator and duties for the IKC.
- Continuation of souvenirs to be sold in the Art Gallery. Eg. Mugs, pens, tea towels, fridge magnets, postcards etc., please see attachment for examples. (will have pics of Mapoon on these items etc. Clan group totems on mugs). Weinum Arts will also be sending works up to be sold in the gallery, including artwork, tea towels, tote bags etc.
- IKC Coordinator – Richard Sagigi
 - Submitted first 5 Forever Forward Plan.
 - Reading up on First 5 Forever training ideas and programs.
 - Putting together the bookshelves and other furniture
 - Setting-up of new furniture (as per SLQ/IKC floor plan).
 - Sorting of books and placing on shelves.
 - Training with Nathan Williams on how to use Aurora, how to borrow books, how to put new members on the system etc.
 - Getting the tablets up and running /making new IKC email for the android tablets so the kids would be able to download from the Google Play store. Also created a new Apple account for the Apple TV.
 - Soft opening of the IKC on 18 August.
 - Getting feedback from some of the kids that have come in on what the library needs to make it better/fun.
 - Reading up on State Library QLD, to get a better understanding of what libraries have to offer and how to fit into my role as the IKC.
 - Discussion with Thriving Communities on the donation of computers for the IKC.
- Parks and Gardens
 - One employee taking leave, returning October, a second gone to Cairns not sure when returning, leaving one to hold the fort.
 - Assisted Rangers with toilet cleaning and Emptying rubbish bins at Cullen Point
 - Watering of Garden Beds, Council Yard, Anzac Park
 - Planted new little garden at the front of Aged Care
 - Gerni balcony and windows, rubbish removal at Community Centre
- Feral Animal Management
 - Final Figures for the pig cull conducted in July. 306 pigs culled. This has been a steady average over the previous 7 culls.

- Turtle Conservation
 - Turtle Camp wrapped up on the 2nd of September with Rangers spending the entire month of August on Flinders Beach. Three groups alternate with a shift of 4 days and 4 nights totalling 35 days spent camping. The turtle numbers fluctuated throughout the month with the incoming tides at night proving the effective for laying. A large crocodile caused a bit of havoc as you will see in one of the photo's attached. The croc which Rangers have nicknamed Aunty has 16-inch back feet, so reasonably large. Rangers encountered a few problems to which we must overcome with haste to ensure the programs runs as smoothly as possible.
 - Statistics as of the 6th of September – Skardon Beach, Predated Nests 55, Intact Nests 31, Hatched nests 1. Flinders Beach, Nests recorded 308 with 200 being intact, 108 predated, 5 hatched nests. 76 nesting turtles processed with over 20 with no previous tag. Turtle numbers appear to be less this year to which Rangers are unsure why but may have a little to do with the colder weather we have encountered in comparison to previous years. Rangers are still waiting on final numbers when we collaborate Rangers data with Department of Environment and Science Threatened Species unit.

RECOMMENDATION

That the report of Executive Manager of Environmental Services, Land and Sea and Parks and Gardens be received and noted

TURTLE CAMP 2022 PHOTOGRAPHS

 <p>Flatback Turtle nesting at Janie Creek (making her way back to the ocean)</p>	 <p>Brent and Jerome, digging up a Predated Flatback Turtle nest on Skardon</p>
 <p>Flatback Turtle laying her clutch of eggs on Flinders Beach</p>	 <p>Remains of a Loggerhead Turtle, attacked by a Crocodile (Loggerheads to don't nest on Mapoon beaches)</p>
 <p>Dr. Col Limpus, discussing the remains of the Loggerhead Turtle</p>	 <p>Flatback Hatchlings on Flinders</p>
 <p>Dr. Col Limpus and assistant Erwin Hoffman</p>	 <p>Flatback Turtle attacked by a Crocodile on Flinders</p>
 <p>Large Crocodile on Flinders (was spotted on the beach several times, once with a Flatback Turtle in its mouth)</p>	 <p>Dingo on Skardon Beach</p>



Marine Debris on Flinders



Marine Debris on Skardon



Janie Creek at low tide



Sunset



Crocodile at Janie Creek



Our friendly neighbourhood Crocodiles



Example mugs for Art Gallery

Author: Wally Ziegelbauer, Executive Manager of Community Development

Authoriser: Tim Rose, Acting CEO

Attachments: Nil

Present Council with a report of program performance and operational actions for the month of August.

Council provides a range of community-based services for the benefit of Mapoon residents and visitors.

Activities for the month of August.

Programs	Status Report
<p><u>Community Development</u></p> <p>The Women's Program Planning</p> <p>PCYC and Youth Activities</p>	<ul style="list-style-type: none"> • Women's Program Activities coordinated by the Women's Group Coordinator for August included; <ul style="list-style-type: none"> ➤ Information to women about applying for Blue Cards required for employment ➤ Information to mothers at Playgroup about programs delivered by Women's Group ➤ Planning for display of donations from Weipa Community Care (clothes, books, toys etc.) ➤ Liaison with Mapoon justice group about women's programs and activities. • PCYC PCYC Coordinator visits to open the Gym on a fortnightly basis. PCYC still looking for participants from Mapoon residents to participate in the Deadly 3s Basketball Tournament to be held in Cairns on 29 October 2022. Future planning with Thriving Communities for disco night for youth, fishing activity and camping trip during the school holidays is also being coordinated.

<p><u>Community Services</u></p> <p>Mapoon Aged Care client services.</p> <p>• Playgroup</p>	<p>• Aged Care Services</p> <p>On their recent community support program visit Barbara Schmidt and Associates presented a training program to assist staff to meet the requirements of funding agencies and to ensure service delivery and claims are being implemented correctly. This is critical as payments are now paid in areas as of 1 July 2022 and claims are required to be submitted to the Department of</p> <p>Barbara's team will continue to provide ongoing support through training, and direction on the new Aged Care arrangements.</p> <p>A review of the pricing schedules has also been recommended by Barbara to ensure that costs are in line with the changes and payments schedules. To be endorsed by Council if supported.</p> <p>The issues around access for staff to be able to access the portals to deliver reports has been resolved.</p> <p>Staff of the Chakara Aged Care Centre have begun their participation in the Aged Care accreditation training starting with the Basic Key Skills Builder (BKSB) modules in preparation for undertaking the Certificate III in Individual Support.</p> <p>• The Playgroup program planning</p> <p>Playgroup staff will be rolling out the Parents and Learning program over a period of 10 weeks. The home packages include activities where parents and children work together. These session packages will be collected each week and replaced with a new package. Localised learning in their environment will be conducted in the next few weeks with visits to the beach, water park IKC.</p> <p>Playgroup also held a nutrition day with a visit from Kaylah Schroeter a Dietitian-Nutritionist from Apunipima in Cairns to talk about healthy eating for children. The children were also provided with a package which contained a toothbrush, toothpaste, and a holding case.</p>
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	Participants also made special Father's Day gifts from arts and craft materials.
<p><u>Community Engagement</u></p> <p>Messages are being delivered on social media as well with flyers posted at the store notice board and in the community.</p>	<p>Communication and promotion of activities continues these sites.</p> <p>Both Playgroup and the Women's program also utilise Facebook as well as local posters to promote activities and other events.</p>
<p><u>Business Units</u></p> <p>Accommodation services; Paanja Lodge, Cabins, and Cullen Point campground.</p> <p>Centrelink</p> <p>Mapoon Indigenous Knowledge Centre.</p>	<ul style="list-style-type: none"> Holiday and Contractor Accommodation <p>Occupancy for Paanja Lodge during September was 34%.</p> <p>Occupancy of the Cullen Point Campground for September was 60%.</p> <p>Occupancy of the Dongas during September was only for a total of 8 nights.</p> <p>The construction of the four new cabins has been certified as completed. Some minor works including door/screen locks, clothes racks, toilet roll holders and television components are required to complete furnishings. These will also be added into the RMS booking system for visitors to book on line.</p> Centrelink client's access <p>Centrelink computer is out of service and a new one has been requested to bring services back online.</p> <p>The Centrelink national team have raised the matter of low statistics in terms of usage and have proposed a self-service unit be installed to cater for the limited access.</p> <p>Main usage of the Centre is currently from local residents wanting to pay for refilling of gas bottles through Centrelink deductions.</p> Indigenous Knowledge Centre (IKC) <p>Richard Sagigi started work on 15th August and spent the week sorting and setting up the library and displays. He was assisted and guided by staff from State Library of Queensland who spent the week advising and supporting Richard to understand the roles and requirements of the position.</p>

<p>Mapoon Indigenous Knowledge Centre Continued.</p>	<p>The IKC is operating 24 hours per week split between morning and an afternoon shift to cater for visitors and younger ones after school. A soft opening was held on 18 August, giving visitors the opportunity to find out about the Centre, it's programs and activities. Richard has set up the library, registered books to go on loan, and manages activities for visitors who wish to use computers and other items.</p> <p>Library cards have been ordered to enable visitors to check books out. An additional two computers will be provided from funding sort by Jo Linnane.</p> <p>F5F early learning activities for young ones and preschoolers yet to be fully established with families and community in general.</p> <p>The Coordinator provided stats on usage for August as follows;</p> <ul style="list-style-type: none"> ➤ 20 students attended the soft opening and were given a tour and brief on how to utilise the Centre ➤ 25 people accessed the Centre during the month ➤ 6 people used tablets to browse the internet ➤ 10 people enquired about loaning books ➤ 9 people entered and read books at the Centre
<p><u>Disaster Recovery Operation</u></p> <p>The Disaster Recovery Plans review is ongoing.</p>	<p>No major recovery actions were required during June. Mapoon Rangers continue to undertake controlled burn offs around the community.</p>
<p><u>Economic Development</u></p>	<p>Progress and expansion of services is vital and continued engagement and meetings with funding agencies is ongoing to ensure program guidelines, for reporting and acquittals are met.</p> <p>Main areas of concern are Aged Care and Playgroup.</p>

RECOMMENDATION

That the Report of the Executive Manager Community Development be received and noted.

8 ANY OTHER BUSINESS

Nil

9 CORRESPONDENCE IN

Nil

10 CORRESPONDENCE OUT

Nil

11 NEXT MEETING DATE

Proposed date for next meeting: 25 October 2022

12 CLOSE MEETING