



LOCAL GOVERNMENT
ASSOCIATION OF
QUEENSLAND INC.

Attachment – Current Reporting Practices

Best Practice Simplified Internal and External Reporting for Local Governments in Queensland

Prepared for the

Local Government Association of Queensland

March 2002



ATTACHMENT – CURRENT REPORTING PRACTICES

The following is a summary of responses to an e-mail sent to selected Councils. The questions asked were:

- How many annual reports are produced?
- How many annual reports are distributed to ratepayers? Is there a charge?
- Is the annual report currently produced in CD-Rom format? Is there a charge?
- Is the annual report available on the website?
- Do any commercialised or corporatised units produce a separate annual report or annual review?
- Is a brochure containing abridged financial information for ratepayers produced?

BEST PRACTICE SIMPLIFIED INTERNAL AND EXTERNAL REPORTING

| Council | Aprox Rates Collection (\$'000s)** | No. of reports | Charge | Obtained by ratepayers | CD | Charge | Web Site | Annual Report on Web Site | Commercial Units* | Brochure Produced |
|--|------------------------------------|----------------|--------|----------------------------------|---------------|--------|----------|-------------------------------|-------------------|-------------------------|
| Brisbane | 808,735,000 | 2,000 | N | most outlets run out during year | N | N | Y | Y | Y | Y |
| Cairns | 91,143,687 | 1,000 | \$20 | 100 | N | N | Y | Y | N | Y |
| Emerald | | 45 | N | 10 | N | N | Y | Y (excl financial statements) | N | Y |
| Gladstone | 23,552,149 | 100 | N | 10 or 20 | N | N | N | N | N | N |
| Gold Coast | | 1,200 | N | ? | Y | N | Y | Y | Y | Y |
| Herberton | 2,570,252 | 20 | \$26 | ~1 | N | N | N | N | N | N |
| Ipswich | 84,872,644 | 200 | N | ? | N | N | Y | N | Y | N |
| Laidley | | 14 | ? | only one sold since 1993 | ? | ? | N | N | ? | N |
| Logan | 113,126,991 | 500 | N | <125 | Y | N | Y | Y | Y | Y |
| Noosa | 33,075,913 | 500 | N | most copies gen distributed | Y (some info) | N | Y | Y | N | N |
| Pine Rivers | 63,309,000 | 600 | N | <10 | N | N | Y | Y | Y | Y |
| Redland | | 500 | N | approx 20% | N | N | Y | Y | Y | Y (plus media releases) |
| *Separate Reports produced for Commercial Units. | | | | | | | | | | |
| ** Information was taken other sources; not from the email survey. | | | | | | | | | | |

ATTACHMENT – CURRENT ANNUAL STATEMENT REPORTING PRACTICES

A survey of Annual Statements produced by Local Councils was undertaken to determine the current usage of Management Discussion and Analysis and Financial Ratios. This survey was not exhaustive, annual statements held in the LGAQ library and those donated directly by Local Councils were used.

2000/2001

| Name of Council | Year of Report | Rates Collection | MDA present? | Details of MDA | Financial Ratios Used |
|---------------------------|----------------|------------------|--------------|---|-----------------------|
| Brisbane City Council | 2000/2001 | 808,735,000 | Y | comprehensive comm ind Triple Bottom Line Report | Y |
| Herberton Shire Council | 2000/2001 | 2,570,252 | N | | N |
| Ipswich City Council | 2000/2001 | 84,872,644 | Y | comm - interpretation of fin statemts, sig events | Y |
| Mareeba Shire Council | 2000/2001 | 10,795,452 | Y | finance section w/ pie graphs + fin summ ind interpretation of statemts | Y |
| Noosa Shire Council | 2000/2001 | 33,075,913 | Y | numerous pie graphs - loans, rev, assets, cash reserves, cap expend | Y |
| Pine Rivers Shire Council | 2000/2001 | 63,309,000 | Y | fin overview ind tables & bar graphs | Y |
| Stanthorpe Shire Council | 2000/2001 | Not avail | Not avail | | N |
| Warwick Shire Council | 2000/2001 | 9,939,389 | Y | fin services highlights ind tables & bar graphs | Y |

BEST PRACTICE SIMPLIFIED INTERNAL AND EXTERNAL REPORTING

1999/2000

| Name of Council | Year of Report | Rates Collection | MDA present? | Details of MDA | Financial Ratios Used |
|---------------------------|----------------|------------------|--------------|---|-----------------------|
| Boulia Shire Council | 1999/2000 | 580,000 | Y | commentary - rev, expend & general incl pie graphs | N |
| Brisbane City Council | 1999/2000 | 721,593,000 | Y | comprehensive comm incl Triple Bottom Line Report | Y |
| Bulloo Shire Council | 1999/2000 | 2,180,038 | Y | pie and trend graphs with brief commentary | Y |
| Bundaberg City Council | 1999/2000 | 27,502,943 | N | | N |
| Burdekin Shire Council | 1999/2000 | 17,058,582 | N | | N |
| Caboolture Shire Council | 1999/2000 | 59,298,576 | Y | fin comm w/ bar graphs, fin snapshot using pie graphs | Y |
| Cairns City Council | 1999/2000 | 91,143,687 | Y | fin summ - pie and bar graphs, comm | Y |
| Caloundra City Council | 1999/2000 | 47,621,000 | Y | fin summ - pie graphs | Y |
| Cambooya Shire Council | 1999/2000 | 1,189,818 | N | | N |
| Douglas Shire Council | 1999/2000 | 10,367,411 | N | | Y |
| Gold Coast City Council | 1999/2000 | 284,216,478 | N | | N |
| Logan City Council | 1999/2000 | 113,126,991 | Y | fin snapshot - comm, graphs, explanatory diag | Y |
| Longreach Shire Council | 1999/2000 | 2,612,252 | N | | Y |
| Maroochy Shire Council | 1999/2000 | 82,938,000 | N | | Y |
| Milmeran Shire Council | 1999/2000 | 2,263,903 | N | | Y |
| Mirani Shire Council | 1999/2000 | 3,280,238 | N | | Y |
| Mount Isa City Council | 1999/2000 | 13,616,000 | Y | key fin statistics - op statemt, fin pos, non-current assets purchases | Y |
| Pine Rivers Shire Council | 1999/2000 | 59,418,000 | Y | perfoe highlights, bar & pie graphs, key stats, fin overview - comm | Y |
| Toowoomba City Council | 1999/2000 | 53,484,589 | Y | fin summ - Op statemt, statemt of fin positn, cap works, cash flows | Y |
| Waggamba Shire Council | 1999/2000 | 2,836,000 | Y | fin highlights | Y |
| Warwick Shire Council | 1999/2000 | 5,604,362 | Y | fin services highlights | Y |
| Whitsunday Shire Council | 1999/2000 | 11,678,084 | N | | Y |

BEST PRACTICE SIMPLIFIED INTERNAL AND EXTERNAL REPORTING

1998/1999

| Name of Council | Year of Report | Rates Collection | MDA present? | Details of MDA | Financial Ratios Used |
|---------------------------|----------------|------------------|--------------|---|-----------------------|
| Boulia Shire Council | 1998/1999 | 604,000 | Y | commentary - rev, expend & general incl pie graphs | N |
| Brisbane City Council | 1998/1999 | 703,675,000 | Y | Fin comm w/ bar graphs, KPIs; highlights incl KP ratios & pie graphs | Y |
| Bulloo Shire Council | 1998/1999 | 2,159,479 | Y | pie and trend graphs with brief commentary | N |
| Bundaberg City Council | 1998/1999 | 26,622,606 | N | | N |
| Burdekin Shire Council | 1998/1999 | 16,485,894 | Y | comm, summ table of major financials, bar graphs | Y |
| Caboolture Shire Council | 1998/1999 | 55,534,901 | Y | fin highlights - bar & pie graphs, tables, commentary | Y |
| Caloundra City Council | 1998/1999 | 46,143,000 | Y | fin summ - pie graphs | N |
| Gladstone City Council | 1998/1999 | 23,552,149 | N | | N |
| Logan City Council | 1998/1999 | 93,657,623 | Y | fin snapshot - comm, graphs, explanatory diag | Y |
| Maroochy Shire Council | 1998/1999 | 78,549,000 | N | | Y |
| Mirani Shire Council | 1998/1999 | 2,968,294 | N | | Y |
| Pine Rivers Shire Council | 1998/1999 | 56,448,000 | Y | fin overview - comm | Y |
| Rockhampton City Council | 1998/1999 | 38,682,559 | N | | N |
| Whitsunday Shire Council | 1998/1999 | 10,957,884 | N | | Y |
| Winton Shire Council | 1998/1999 | 1,804,000 | Y | fin comm - rev, exp, cap works, shire debt, general | Y |