

IPAA QUEENSLAND ANNUAL REPORT 2018–2019



INSTITUTE OF
PUBLIC ADMINISTRATION
AUSTRALIA

IPAA
QUEENSLAND

IT'S YOUR IPAA

OUR MISSION

IPAA Queensland's mission is to advance the capability and integrity of all engaged in public administration and public purpose work and to promote pride in service.

ABOUT US

The Institute of Public Administration Australia (IPAA) Queensland is the professional association for public servants across all levels of government in Queensland and those from the community, business and university sectors engaged in public purpose work. We provide opportunities to build and strengthen professional connections, facilitate and stimulate discussions to challenge thinking, and inform on key topics, issues and policies relevant to public purpose work.

This report has been produced to provide members with information on our performance and activities.

CONTACT US

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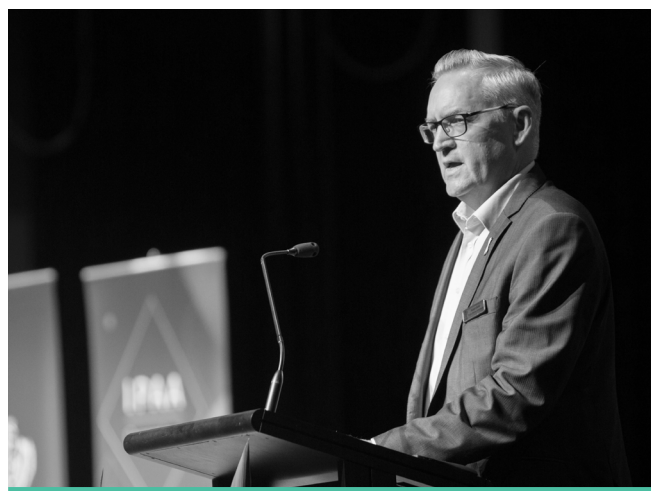
PRESIDENT'S MESSAGE

I am pleased to provide IPAA Queensland's first annual report since its incorporation as a not-for-profit member association in November 2018.

It has been a rewarding and exciting 12 months for IPAA Queensland. IPAA has made great strides in building a strong foundation for a financially sustainable professional association. We have continued to grow our value proposition, through hosting compelling thought leadership events and publishing curated digital content to a broad network of individuals and organisations engaged in public purpose work.

In our first year, IPAA Queensland:

- delivered a highly successful event program including six thought leadership events that attracted over 850 representatives from all levels of government, not-for-profit organisations, professional services firms and universities.
- grew membership offerings to include all Queensland Government Leadership Board departments and four public service offices as organisational members and 85 new individual members.
- established formal partnerships with the Queensland University of Technology, University of Queensland, and Griffith University; partnered with KPMG and Deloitte for the delivery of two signature events and held discussions to explore potential partnerships with two regional universities and over 10 professional services firms.
- registered as a not-for-profit association under the Associations Incorporations Act 1981 (Qld) and introduced a new financial accounting system.
- launched a new IPAA Queensland website and membership platform and published a fortnightly e-newsletter, IPAA Insights, reaching members and friends of IPAA across the state.



I believe IPAA Queensland is central to powering public purpose work in a rapidly changing and challenging world. IPAA Queensland will be key to connecting like-minded individuals and organisations involved in public purpose work. It provides a safe and independent platform for important discussions and debates on topics and issues relevant to public administration and public purpose work.

Growing awareness and understanding of IPAA Queensland among public servants across federal, state and local governments in Queensland and those in the business, community and university sectors engaged in public purpose will be a priority in 2020.

It has been a privilege to serve as President of IPAA Queensland. It must be said the achievements over the past 12 months, however, are due to the collective efforts by members of the Advisory Council, our organisational members, industry and university partners, and the IPAA team at the Public Service Commission. Thank you for your ongoing support, investment and trust in IPAA Queensland.

And to our growing numbers of individual members, thank you for your personal commitment and investment in your professional association.

OUR **ADVISORY COUNCIL**

IPAA Queensland was registered as a not-for-profit association under the Associations Incorporation Act 1981 (Qld) in November 2018. IPAA is governed by an Advisory Council, supported by the Queensland Government Chief Executive Leadership Board, which provides strategic direction, guidance and oversight of IPAA Queensland's activities and operation.

Advisory Council membership includes chief and senior executives from all levels of government and academia. Office bearers include President, Secretary and Treasurer. The Advisory Council meets quarterly.

2018-19 members include:



PRESIDENT
ROBERT SETTER

Commission Chief
 Executive
 Public Service
 Commission



SECRETARY
JAMES PURTILL

Director-General
 Department of
 Natural Resources,
 Mines and Energy



TREASURER
NEIL SCALES

Director-General
 Department of
 Transport and
 Main Roads



ANNE
TIERNAN

Professor and Dean
 (Engagement)
 Business School,
 Griffith University



GREG
HALLAM

Chief Executive
 Local Government
 Association
 Queensland



IAN
STEWART

Commissioner
 Queensland Police
 Service



RACHEL
HUNTER

Director-General
 Department of
 State Development,
 Manufacturing,
 Infrastructure and
 Planning



DR CHRIS
SARRA

Director-General
 Department
 of Aboriginal
 and Torres
 Strait Islander
 Partnerships



MICHELLE
LEES

Deputy Secretary
 Service Delivery
 Operations,
 Department of
 Human Services

YEAR IN REVIEW

This year IPAA Queensland has focused on four strategic priorities – growing the membership, building productive partnerships, enticing regional engagement and implementing sound governance arrangements.

OUR MEMBERS

Since IPAA Queensland's soft-relaunch in 2017, we have worked to build a strong value proposition through two main strategies; the delivery of compelling thought leadership events and through curated digital content. These two strategies aim to enable engagement, connect public purpose workers together, and provide relevant content that showcases the valuable work of the public purpose sector as a whole.

In July 2018, all Queensland Government Leadership Board departments and four public service offices – Crime and Corruption Commission, Queensland Audit Office, Queensland Treasury Corporation and State Library Queensland became organisational members of IPAA Queensland. Among the many benefits of organisational membership are complimentary tables at signature events, such as the Chief Executives and Young Professionals Breakfast and Annual Forum.

In February 2019, IPAA Queensland launched individual memberships providing members with complimentary and/or member rates for events, full access to a growing online library of video content, as well as discounts to events and tertiary courses offered by our university partners. A digital membership offering enables members, particularly those located outside Southeast Queensland, to keep connected with IPAA and its member-only online content. Since February, IPAA attracted 85 individual members including 10 Digital members.



OUR EVENTS

IPAA Queensland's strategic program of events delivered in 2018-19 attracted over 850 attendees from government agencies, not-for-profit organisations, professional services firms and universities. These thought leadership forums inform and challenge thinking on topics and issues relevant to public purpose work and provide opportunities for attendees to build their professional connections.

Themes addressed by our signature events included – *Inclusion and Diversity* in 2018 and the *Future of Public Purpose Work* in 2019.



OUR EVENTS **SUMMARY**

QUEENSLAND'S PUBLIC SECTOR: **FIT FOR PURPOSE, FIT FOR FUTURE?**

21 August 2018 | 102 Attendees | Sponsored by **Deloitte**

Held in partnership with IPAA National, the seminar was part of a national series of events delivered in each state and territory capital city in August 2018. A distinguished panel of speakers debated the challenges and opportunities facing the public sector in an ever-changing landscape.

Speakers: Professor **Peter Shergold AC** (IPAA National President), **Robert Setter** (IPAA Queensland President and PSC Chief Executive), **Adele Young** (Chief Executive, Townsville City Council) and **Kate Tully** (Chair, Queensland Council of Social Services). **Dr Pradeep Philip**, Deloitte, moderated the seminar.



IRENE **LONGMAN** ORATION

22 November 2018 | 58 attendees

Professor Cordelia Fine, University of Melbourne, delivered the 2018 Oration – *Diversity, inclusion and equality: Debunking the myths* – in keeping with IPAA's theme for 2018.

With scientific evidence, astute analysis and considerable wit, Professor Fine presented a compelling case that diversity, inclusion and equality is simply the right thing to do.

Honouring Irene Longman, the first woman elected to the Queensland Parliament in 1929, this annual VIP event is complimentary to members of IPAA Queensland and invited guests.



OUR EVENTS **SUMMARY (CONT.)**

CEO & **YOUNG PROFESSIONALS BREAKFAST**

27 February 2019 | 529 attendees | Sponsored by **KPMG**

The annual Chief Executives and Young Professionals Breakfast for 2019 was held at the iconic Brisbane City Hall. **Dr Angus Hervey** from Future Crunch delivered a powerful and inspiring keynote address – *Reimagining the future of public purpose work in the next economy*.

Young professionals and their chief executives from across local, state and federal Governments, not for profit, business and university sectors were challenged to consider the positive role of technology in human evolution, how technological advances can make a better world and the skills they will need to create positive change for communities.



STEWARDS **ON THE COUCH**

Several times each year, IPAA Queensland invites a senior public purpose leader to participate in an informal interview 'on the couch' that explores their interests, influences, leadership styles and views on public purpose work. These interviews provide attendees with an opportunity to get to know the steward behind the formal role. Interviews are followed by refreshments enabling attendees to connect with the stewards and other influential leaders and build their professional networks.



25 September 2018 | 61 attendees
 Barry Broe, Coordinator General



19 March 2019 | 72 attendees | Rachel Hunter,
 A/ Director-General, Department of the Premier and Cabinet

OUR EVENTS **SUMMARY (CONT.)**

CHIEF EXECUTIVE **ROUNDTABLE**

3 June 2019 | 32 attendees | In partnership with **CSIA**

Co-hosted with the Community Services Industry Alliance (CSIA), the roundtable brought together over 30 CEOs from Queensland State Government and not-for-profit organisations from across the state to address *Reimagining partnerships for the delivery of public purpose work*. The roundtable was facilitated by Heather Watson, Watson Advisory and Consulting.



IPAA **AWARDS**

Each year IPAA National bestows the Award of Fellow to a select group of individuals across Australia who have made an outstanding contribution to the practice or study of public administration. Recipients of these awards are announced at the Annual IPAA National Conference.

At the November Irene Longman Oration, President Rob Setter had the privilege of presenting the Award of National Fellow to the Queensland recipient Dave Stewart, Director-General, Department of the Premier and Cabinet. Dave Stewart's distinguished career in public service and public administration spans three decades across local and state government in Australia. He is a passionate advocate for the public sector's role in society and is also a champion of IPAA's role in advancing the professionalism of public service.



IPAA Queensland is pleased to acknowledge and thank **Deloitte** and **KPMG** for their sponsorship of two signature IPAA events – the 2018 IPAA National Event Series (Deloitte) and 2019 CEO and Young Professionals Breakfast (KPMG).

Since January, IPAA has also established formal partnerships with the university sector, including **Queensland University of Technology's Graduate School of Business and QUTeX**, **University of Queensland's School of Political Science and International Studies**, and **Griffith University's Policy Innovation Hub**.

These university partnerships provide the IPAA Queensland community with access to valuable thought leadership events hosted by the universities. The QUT partnership also provides individual members with discounted fees to high calibre professional education courses. Discussions have also been held with the University of Southern Queensland and James Cook University.

The number and calibre of organisations with an interest in connecting with IPAA Queensland is a testament to the value that IPAA Queensland brings and growing these partnerships in the months ahead will continue to be a priority.

OUR **PARTNERS**

IPAA Queensland is steadily growing a connected network of individuals and organisations engaged in public purpose work and establishing formal partnerships with professional services firms and universities. Mutually beneficial partnerships are essential to a sustainable and impactful IPAA Queensland.

To date, IPAA Queensland has had productive discussions with BDO, Bright People, Cube Group, Davidson, Deloitte, Grosvenor Public Sector Advisory, Holding Redlich, KPMG, Minter Ellison, Nous Group, OnTalent, QSuper, and u&u.

IPAA **PARTNERS** | 2018-2019



Deloitte.



Community
Services
Industry Alliance



TOWARDS REGIONAL CHAPTERS

IPAA Queensland is committed to building a strong regional presence across the state and to connecting individuals and organisations who are engaged in public purpose work in 'place' – that is, in communities.

Initially working through the state government's Regional Managers Coordination Networks, IPAA Queensland has made some progress in connecting with regional audiences through thought leadership events.

In May 2017, IPAA Queensland's one-day forum, *Connected communities: Flourishing places*, was held in Logan and live streamed to three regional centres – Cairns, Townsville and Rockhampton – with IPAA Queensland facilitators on the ground.

In March 2018, as part of the BiiG Network's Regional Roadshow, IPAA Queensland hosted two thought leader seminars in Mackay and Toowoomba. These addressed 'place-based approaches to service delivery' and 'challenges and opportunities for government in the digital economy'. Feedback from those attending regional events has been encouraging and reinforces IPAA Queensland's commitment to working towards regional chapters.

Going forward, IPAA Queensland will focus on greater engagement with regional leaders, the Department of the Premier and Cabinet's regional officers, regional universities and councils to better understand local issues, identify future event opportunities and delivery formats that will meet the needs of regional public purpose workers.

OUR GOVERNANCE

Prior to IPAA Queensland's registration as an incorporated entity in late 2018, governance of IPAA Queensland has been managed through the Public Service Commission. Since incorporation, IPAA Queensland achieved formal separation of its governance arrangements, particularly financial management, from the PSC at the end of June 2019.

IPAA Queensland has implemented a new online financial management system and, with oversight by the Advisory Council, is developing financial management policies and practices to ensure IPAA Queensland is meeting its financial management obligations and responsibilities required by the Associations Incorporation Act 1981, IPAA Queensland's Model Rules, and the Australian Accounting Standards.

Putting these new arrangements in place has been undertaken with generous support from **BDO Brisbane**, a leading accountancy and advisory firm with extensive experience in servicing not-for-profit organisations in Queensland. The BDO team is providing professional advice, guidance and assistance to IPAA Queensland – all on a pro bono basis. We are grateful to BDO for making this substantial investment in IPAA Queensland.

COMMUNICATIONS & MARKETING

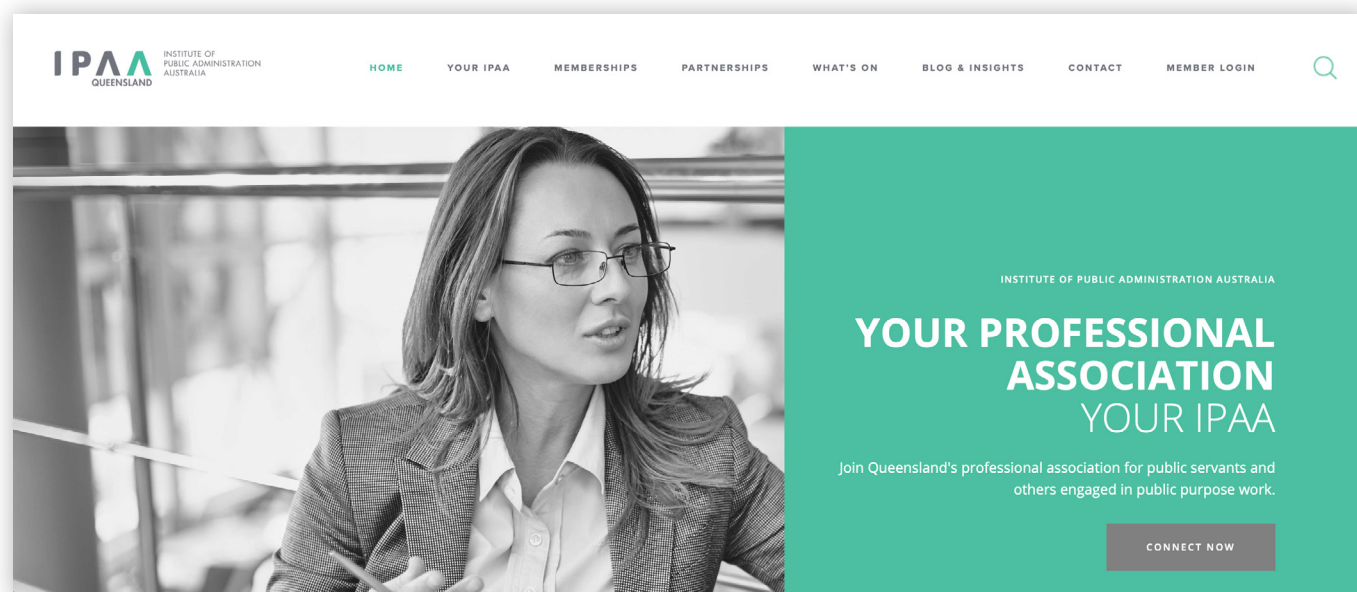
IPAA Queensland was pleased to launch a rebranded and refreshed website in February 2019. The website featured information about IPAA Queensland as a recently incorporated professional association, a new portal for our valued members, and a carefully curated selection of blog articles - together creating a fitting platform for IPAA Queensland to live its three key objectives – Build connections, Keep informed and Challenge your thinking.

The blog and What's On pages on the website continue to be of interest to the IPAA Queensland community. With nearly 30 blog articles and over 19,000 webpage views to 30 June 2019, we have curated a wide range of thought leadership, sector interest, and content pieces to keep the community updated on the latest best practice in the public purpose sector.

In February we also launched our fortnightly e-newsletter, *IPAA Insights*. 11 editions were issued in the financial year and achieved above industry standard results in open and click through rates. We were pleased to feature relevant content from our partners – including Deloitte, KPMG, QUTeX and Griffith's Policy Innovation Hub – in IPAA Insights.

IPAA Queensland has also experienced some solid growth in our social media channels. With over 86,000 impressions and a 60% increase in followers achieved organically, we are excited to see more and more of the public purpose sector connecting with us on this channel. We have grown a community of over 250 LinkedIn followers in six months and expect this community will grow steadily (and organically) over the coming year.

NEW IPAA QUEENSLAND WEBSITE



FINANCIAL STATEMENTS



**Institute of Public Administration Australia (IPAA) Queensland
Financial Statements
For the period ended 30 June 2019**

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

For the period ended 30 June 2019

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INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Management Committees' Report

For the period ended 30 June 2019

Your committee members present the financial report of the Institute of Public Administration Australia (IPAA) Queensland for the period from 5 November 2018, the date of its registration, to 30 June 2019.

Management Committee members

The following persons were committee members of IPAA throughout the period:

Position	Committee member	Period
President	Rob Setter	5 November 2018 to 30 June 2019
Secretary	James Purtill	5 November 2018 to 30 June 2019
Treasurer	Nell Scales	5 November 2018 to 30 June 2019
Member	Ian Stewart	5 November 2018 to 30 June 2019
Member	Anne Tiernan	5 November 2018 to 30 June 2019
Member	Rachel Hunter	5 November 2018 to 30 June 2019
Member	Michelle Lees	5 November 2018 to 30 June 2019
Member	Greg Hallam	5 November 2018 to 30 June 2019
Member	Chris Sarra	1 January 2019 to 30 June 2019

Principal Activities

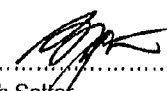
IPAA is a professional association for public servants across Queensland and anyone interested or engaged in public purpose work. IPAA's mission is to promote and enhance the professionalism, capability and integrity of public administration and pride in public service.

This is achieved through a strategic program of events, thought leadership forums and curated digital content that enable members to build their connections, challenge their thinking and stay informed about topics and issues relevant to public purpose.

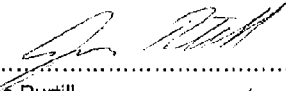
Operating result

The surplus of IPAA for the period ended 30 June 2019 amounted to \$290,487.

Signed in accordance with a resolution of the members of the Management Committee:



 Rob Setter
 President
 02.12.19



 James Purtill
 Secretary
 02/12/19

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Statement of Profit or Loss and Other Comprehensive Income

For the period ended 30 June 2019

	Notes	2019 \$
Income		
Event sales		29,497
Membership fees		292,026
Total income		321,523
Expenses		
Advertising and marketing		3,088
Audio visual		4,957
Bank fees		479
Catering		7,879
Office supplies		157
Program development		10,957
Venue hire		152
Web hosting and licensing fees		3,035
Other expenses		332
Total expenses		31,036
Profit for the period		290,487
Total comprehensive profit for the period		290,487

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Statement of Financial Position

As at 30 June 2019

	Notes	2019 \$
ASSETS		
Current assets		
Cash and cash equivalents	2	356,676
Prepayments		33,399
Total Assets		390,075
LIABILITIES		
Current Liabilities		
Trade and other payables	3	6,667
Other current liabilities	4	92,921
Total Liabilities		99,588
Net Assets		290,487
EQUITY		
Accumulated surplus		290,487
Total Equity		290,487

The above statement of financial position should be read in conjunction with the accompanying notes.

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Statement of Changes in Equity

For the period ended 30 June 2019

	Accumulated surplus \$	Total equity \$
Balance at 1 July 2018	-	-
Profit for the period	290,487	290,487
Total comprehensive income for the period	290,487	290,487
Balance at 30 June 2019	290,487	290,487

The above statement of changes in equity should be read in conjunction with the accompanying notes.

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Statement of Cash Flows

For the period ended 30 June 2019

	Notes	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
<i>Inflows:</i>		
Receipts from customers		39,918
Receipts from members		374,526
GST input tax credits from ATO		-
GST collected from customers		41,045
<i>Outflows:</i>		
Payments to suppliers		(61,435)
GST paid to suppliers		(6,144)
GST remitted to ATO		(31,234)
Net cash inflow from operating activities		356,676
Net increase in cash and cash equivalents held		356,676
Cash and cash equivalents at beginning of the financial year		-
CASH AND CASH EQUIVALENTS END OF YEAR	7	356,676

The above statement of cash flows should be read in conjunction with the accompanying notes.

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Notes to the Financial Statements

For the period ended 30 June 2019

Note 1: Summary of Significant Accounting Policies

The financial statements cover IPAA Queensland as an individual entity. The Institute of Public Administration Australia Queensland Incorporated is a not-for-profit (NFP) association incorporated on the 5th November 2018 under the *Associations Incorporation Act 1981* (QLD). Therefore this is the first time financial statements have been authorised for issue for the entity.

IPAA's registered office and principal place of business is:

Level 27, 1 William St

Brisbane, QLD 4000

The functional and presentation currency of IPAA Queensland is Australian dollars.

(a) Basis of preparation

In the opinion of the Management Committee, IPAA is not a reporting entity. These special purpose financial statements have been prepared to meet the reporting requirements of the *Associations Incorporation Act 1981* (QLD).

These special purpose financial statements have been prepared in accordance with the requirements of the *Associations Incorporation Act 1981* (QLD) and the recognition and measurement aspects of all applicable Australian Accounting Standards ("AASBs") adopted by the Australian Accounting Standards Board ("AASB") and other authoritative pronouncements of the AASB that have a material effect.

The financial statements have been prepared on an accrual basis and are based on historical costs.

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources.

Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

(b) Revenue recognition

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to IPAA and specific performance obligations relating to the types of revenue as noted below have been satisfied.

IPAA derives its revenues through its Membership fees and Events sales. Revenues collected are used to re-invest in services to benefit members and meet the strategic objectives of IPAA.

Membership fees are payable annually in advance. Only those membership fee receipts that are attributable to the current financial year are recognised as revenue.

Ticket sales for Events are refundable in the case the Event does not go ahead. Ticket sales will be recognised as revenue once the Event has been held.

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Notes to the Financial Statements

For the period ended 30 June 2019

Note 1: Summary of Significant Accounting Policies (continued)

(c) Income tax

IPAA is a registered NFP organisation and is exempt from income tax.

(d) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank.

(e) Trade receivables

Trade receivables are stated at their amortised cost less impairment losses.

(f) Trade and other payables

These amounts represent liabilities for goods and services provided to IPAA prior to the end of the financial year, which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition. Trade and other payables are presented as current liabilities unless payment is not due within 12 months from the reporting date. They are recognised initially at their fair value and subsequently measured at amortised costs.

(g) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the taxation authority, are presented as operating cash flows.

(h) Rounding of amounts

Amounts in the financial statements have been rounded off to the nearest dollar.

(i) Adoption of new accounting standards

AASB 9 Financial Instruments

AASB 9 replaces AASB 139 to change the classification, measurement and disclosures associated with financial assets. The four current categories of financial assets stipulated in AASB 139 will be replaced with two measurement categories; fair value and amortised cost. It also introduces a new impairment model for financial assets.

Trade receivables are within scope of AASB 9 and continue to be measured at amortised cost which is the reasonable approximation of fair value, therefore no changes to the classification and measurement of trade receivables have occurred.

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Notes to the Financial Statements

For the period ended 30 June 2019

Note 1: Summary of Significant Accounting Policies (continued)

(i) Adoption of new accounting standards (continued)

AASB 1058 Income of Not-for-Profit Entities & AASB 15 Revenue from Contracts with Customers

AASB 1058 clarifies and simplifies the income recognition requirements that apply to NFP entities, in conjunction with AASB 15 Revenue from Contracts with Customers. These standards supersede AASB 1004 Contributions and AASB 118 Revenue and clarifies income recognition requirements that apply to NFP entities. Under these standards the timing of revenue recognition depends on whether such a transaction gives rise to a liability or other performance obligation related to cash or another asset received by an entity. Where there is a sufficiently specific performance obligation, revenue recognition is delayed until the recipient entity has satisfied the performance obligation.

The effective date for NFP entities to adopt these standards is financial year beginning 1 July 2019. As these are the first issued financial statements for IPAA, management have decided to early adopt these standards. Due to the nature of the Associations revenue, being membership fees and fees charged for events there would be no change in accounting treatment on adopting these new standards compared to the treatment under the old standards.

(j) New and amended standards not yet effective

AASB 16 Leases

From 1 July 2019 AASB 16 will result in operating leases being recognised on the balance sheet, as the distinction between operating and finance leases is removed. Under the new standard, an asset (the right to use the leased item) and a financial liability (for lease payments) are recognised. The only exceptions are short-term and low value leases.

There is not expected to be any impacts to IPAA's financial statements when this standard becomes effective as there are currently no operating leases in place.

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Notes to the Financial Statements

For the period ended 30 June 2019

	2019
2 Cash and Cash Equivalents	\$
Current assets	
Cash at bank	<u>356,676</u>
3 Trade and other payables	
Current liabilities	
Trade payables	3,300
GST payable to the ATO	<u>3,367</u>
	<u>6,667</u>
4 Other current liabilities	
Current liabilities	
Deferred revenue	<u>92,921</u>
	<u>92,921</u>
Deferred revenue primarily relates to 2019/20 membership fees paid to IPAA prior to the commencement of the financial year.	
5 Contingent liabilities	
IPAA had no contingent liabilities at 30 June 2019.	
6 Auditors' remuneration	
Auditing the financial statements	Nil
7 Cash flow reconciliation	
Surplus for the year	290,487
Adjustment for:	
Movement in prepayments	(33,399)
Movement in trade and other payables	6,667
Movement in other current liabilities	<u>92,921</u>
Net cash provided by operating activities	<u>356,676</u>
Net increase in cash and cash equivalents held	356,676
Cash and cash equivalents at beginning of year	<u>-</u>
Cash and cash equivalents at end of financial year	<u>356,676</u>

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Notes to the Financial Statements

For the period ended 30 June 2019

8 Related Party Transactions

IPAA's related parties include the key management personnel, members of the Management Committee (refer to Management Committee's report) and each of the State Divisions of the Institute of Public Administration Australia, which include:

- Institute of Public Administration Australia Inc. (National)
- Institute of Public Administration Australia NSW Division Inc.
- Institute of Public Administration Australia ACT Division Inc.
- Institute of Public Administration Australia VIC Division Inc.
- Institute of Public Administration Australia TAS Division Inc.
- Institute of Public Administration Australia SA Division Inc.
- Institute of Public Administration Australia WA Division Inc.
- Institute of Public Administration Australia NT Division Inc.

IPAA had no related party transactions for the period ending 30 June 2019.

9 Events Occurring after the Reporting Date

No other matters or circumstances have occurred subsequent to year-end that has significantly affected, or may significantly affect, the operations of IPAA, the results of those operations or the state of affairs of IPAA in subsequent financial years.

**INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471**

Management Committees' Declaration

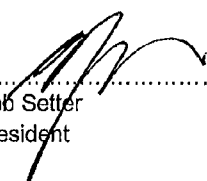
For the period ended 30 June 2019

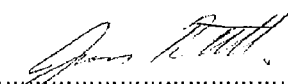
The committee has determined that IPAA is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the management committees' opinion these financial statements:

- (a) Presents fairly the financial position of Institute of Public Administration Australia Queensland as at 30 June 2019 and its performance for the period ended on that date.
- (b) There are reasonable grounds to believe that IPAA will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Management Committee and is signed for and on behalf of the Management Committee by:


.....
Rob Setter
President


.....
James Purtill
Secretary

1 William Street
Brisbane

Dated: 02 December 2019

INDEPENDENT **AUDITOR'S REPORT**



INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Independent auditor's report to the members

For the period ended 30 June 2019

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report of Institute of Public Administration Australia (IPAA) Queensland (the Association), which comprises the statement of financial position as at 30 June 2019, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies, and the management committees declaration.

In our opinion, the accompanying financial report of the Association for the period ended 30 June 2019 presents fairly, in all material respects, the financial position of the Association as at 30 June 2019, and of its financial performance and cashflows for the period then ended in accordance with the financial reporting requirements of the *Associations Incorporation Act (QLD) 1981* (as amended by the *Associations Incorporation and Other Legislation Amendment Act (QLD) 2007*).

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report is prepared to assist the Association in complying with the reporting requirements of the *Associations Incorporation Act (QLD) 1981* (as amended by the *Associations Incorporation and Other Legislation Amendment Act (QLD) 2007*). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with the *Associations Incorporation Act (QLD) 1981* (as amended by the *Associations Incorporation and Other Legislation Amendment Act (QLD) 2007*), and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA QUEENSLAND
ABN 74 210 810 471

Independent auditor's report to the members

For the period ended 30 June 2019

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

SAAS Audit Pty Ltd (Authorised Audit Company 458246)



James Kenward
Director

138 Juliette Street
Greenslopes QLD 4120

Dated: 2/12/2019

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