



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

**Date: Wednesday 24 September 2025**

**Time: 9:00 am**

**Location: Corner Djinkiya & Lardil Street  
Gununa**

# **MORNINGTON SHIRE COUNCIL**

## **Ordinary Council Meeting 24 September 2025**

**Gary Uhlmann  
Chief Executive Officer**

To empower our Community – Our people  
To feel solid and strong like the rock in Mundalbe  
To taste and hear the breaking waves of change  
To establish clean, safe, healthy lifestyles togetherness  
Pride and respect for each other in our culture, achievements and successes.  
To see and smell the compassion and peacefulness of our community

## ORDER OF BUSINESS

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**1 OPENING OF MEETING****2 ACKNOWLEDGEMENT OF COUNTRY**

I would like to begin by acknowledging the Traditional Owners of the land on which we meet today, the Lardil people of Mornington Island and pay our respects to Elders past and present. We would also like to acknowledge the Kaiadilt, Yangkaal, Waanyi, Gangalidda and Garrawa people who share our homelands.

**3 PRESENT****4 LEAVE OF ABSENCE****5 DISCLOSURE OF INTEREST - COUNCILLORS AND STAFF****6 CONDOLENCES AND MEMORIALS**

**7 CONFIRMATION OF MINUTES**

**7.1 Minutes of the Ordinary Council Meeting - 27 August 2025**

**Author:** Director Corporate & Community

**Attachments:** 1. Unconfirmed minutes - Ordinary Council meeting - August 2025 [7.1.1 - 6 pages]

**RECOMMENDATION**

That the Minutes of the Ordinary Council Meeting - 27 August 2025 be received and the recommendations therein be adopted.

**MINUTES OF MORNINGTON SHIRE COUNCIL  
ORDINARY COUNCIL MEETING  
HELD AT THE COUNCIL CHAMBER, CORNER DJINKIYA & LARDIL STREET GUNUNA  
ON WEDNESDAY 27 AUGUST 2025 AT 9:00 AM**

**1 OPENING OF MEETING**

The meeting was opened by Mayor Richard Sewter at 9:11am.

**2 ACKNOWLEDGEMENT OF COUNTRY**

I would like to begin by acknowledging the Traditional Owners of the land on which we meet today, the Lardil people of Mornington Island and pay our respects to Elders past and present. We would also like to acknowledge the Kaiadilt, Yangkaal, Waanyi, Gangalidda and Garrawa people who share our homelands.

**3 PRESENT**

Mayor Richard Sewter, Deputy Mayor Robert Thompson, and Councillor Renee Wilson.

Gary Uhlmann (Chief Executive Officer) and Skye Price (Director Corporate and Community).

**4 LEAVE OF ABSENCE**

Councillor Farrah Linden and Councillor Jane Ah Kit have requested formal leave of absence, as a result of professional work commitments.

**5 DISCLOSURE OF INTEREST - COUNCILLORS AND STAFF**

**6 CONDOLENCES AND MEMORIALS**

A minute's silence was observed.

**7 CONFIRMATION OF MINUTES**

**RESOLUTION 2025/119**

Moved: Councillor Renee Wilson

Seconded Deputy Mayor Robert "Bobby" Thompson

That the Minutes of the Ordinary Council meeting held Wednesday 23 July 2025 be received and the recommendations therein be adopted.

COUNCIL MEETING MINUTES

WEDNESDAY 27 AUGUST 2025

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**CARRIED 3 / 0**

**RESOLUTION 2025/120**

Moved: Mayor Richard Sewter

Seconded Deputy Mayor Robert "Bobby" Thompson

That the Minutes of the Special Council meeting held Wednesday 29 July 2025 be received and the recommendations therein be adopted.

**CARRIED 3 / 0**

**8 DEPUTATIONS**

There are no deputations for the month of August 2025.

**9 ACTION SCHEDULE**

**RESOLUTION 2025/120**

Moved: Mayor Richard Sewter

Seconded Deputy Mayor Robert "Bobby" Thompson

That the action schedule as tabled be updated and that completed items be removed.

**CARRIED 3 / 0**

**10 MAYOR AND COUNCILLOR REPORTS**

**RESOLUTION 2025/121**

Moved: Mayor Richard Sewter

Seconded Councillor Renee Wilson

That Councillors receive and note the Mayor's written report and Councillors' verbal reports for August 2025.

**CARRIED 3 / 0**

COUNCIL MEETING MINUTES

WEDNESDAY 27 AUGUST 2025

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**11 POLICY DOCUMENTS**

Nil

**12 CHIEF EXECUTIVE OFFICER REPORT**

**RESOLUTION 2025/122**

Moved: Deputy Mayor Robert "Bobby" Thompson

Seconded Councillor Renee Wilson

That Council receive and note the Chief Executive Officer report for August 2025.

**CARRIED 3 / 0**

**13 FINANCE**

**RESOLUTION 2025/123**

Moved: Deputy Mayor Robert "Bobby" Thompson

Seconded Mayor Richard Sewter

That Council receive and note the financial report for July 2025.

**CARRIED 3 / 0**

**14 GOVERNANCE**

**RESOLUTION 2025/124**

Moved: Councillor Renee Wilson

Seconded Deputy Mayor Robert "Bobby" Thompson

That Council receive and note the report related to the draft Corporate Plan 2025 – 2030.

**CARRIED 3 / 0**

**15 HUMAN RESOURCES**

**RESOLUTION 2025/125**

Moved: Councillor Renee Wilson

Seconded Mayor Richard Sewter

That Council receive and note the August 2025 Human Resources Report and adopt the amended Staff Travel Policy.

**CARRIED 3 / 0**

**16 HOUSING AND FACILITIES**

Nil

**RESOLUTION 2025/126**

Moved: Deputy Mayor Robert "Bobby" Thompson

Seconded Councillor Renee Wilson

That Council receive and note the Housing and Facilities report for August 2025.

**CARRIED 3 / 0**

**17 ENGINEERING**

**RESOLUTION 2025/127**

Moved: Deputy Mayor Robert "Bobby" Thompson

Seconded Councillor Renee Wilson

That Council receive and note the Engineering Services report for August 2025.

**CARRIED 3 / 0**

**18 PLANNING AND COMMUNITIES**

**RESOLUTION 2025/128**

Moved: Mayor Richard Sewter  
Seconded Deputy Mayor Robert "Bobby" Thompson

That Council receive and note the report related to accommodation and hospitality for August 2025.

**CARRIED 3 / 0**

**RESOLUTION 2025/129**

Moved: Deputy Mayor Robert "Bobby" Thompson  
Seconded Councillor Renee Wilson

That Council endorse LifeFlight Foundation sponsorship to the value of five thousand dollars (\$5,000) and Royal Flying Doctor Service sponsorship to the value of five thousand dollars (\$5,000) for the 2025/26 financial year, for review in 2026/27 financial year.

**CARRIED 3 / 0**

**19 GENERAL BUSINESS**

**20 CONFIDENTIAL REPORTS**

**RESOLUTION 2025/130**

Moved: Mayor Richard Sewter  
Seconded Deputy Mayor Robert "Bobby" Thompson

That Council:

- a) Receive and note the confidential report related to procurement and installation of a commercial grade refrigerator and freezer; and
- b) Endorse procurement of Alpha Cool's services for the Queensland Resilience and Risk Reduction grant program funded initiative, up to the value of \$343,750; and
- c) Authorise the Chief Executive Officer to manage the contractual arrangements.

**CARRIED 3 / 0**

**21 NEXT MEETING**

The next meeting will be held on 24 September 2025.

**22 CLOSURE**

UNCONFIRMED MINUTES

**8 DEPUTATIONS**

10:00am - Hollie Wakefield, Principal Project Officer and Carrie Goldsmith, Program Extension Officer, Department of the Environment, Tourism, Science and Innovation  
Water, waste and sewage presentation

11:00am – Jika Kangka Gununamanda Limited, Melanie Ah Kit and other representatives

**9 ACTION SCHEDULE**

To be tabled in the meeting.

**10 MAYOR AND COUNCILLOR REPORTS**

**10.1 Mayor and Councillor Verbal Reports**

**RECOMMENDATION**

That Councillors receive and note the Mayor and Councillors' verbal reports for September 2025.

**11 CHIEF EXECUTIVE OFFICER REPORT**

**11.1 Chief Executive Officer Report**

**Author:** Chief Executive Officer

**Attachments:** Nil

**PURPOSE (EXECUTIVE SUMMARY)**

Council is well positioned with many of the cornerstone framework components important for future success now in place.

These include:

- Outstanding statutory financial and reporting requirements now up to date
- Financial position of Council is stabilised and improving
- Significant funds of approximately \$25m are in QTC deposit accounts
- Our future capital program of projects of approximately \$100m is now established
- Our roads program funding of \$26m is now established
- Our initial Social Housing forward program of \$39m has been agreed

**BACKGROUND & PREVIOUS COUNCIL CONSIDERATIONS**

The next cornerstone area of focus is the update of our Town Plan and the creation of supporting plans such as a Recreation Plan for the whole Gununa township.

We have established a Capital Projects Office to bring strong and professional processes to our project, program management and delivery activities.

Key vital projects currently underway include:

- Upgrading our water infrastructure including a new water treatment plant
- Upgrading the sewerage system and network
- Upgrading our waste management systems and processes
- Completing and opening the tavern this year
- Expanding our accommodation capacity to support the capital program
- Expanding support for local cultural events and activities

Operationally this year will see a strong emphasis on systems, processes and practices, on local recruitment, development and training and community engagement and communication

Council is well positioned for the future, and the community will see an increasing range of projects and activities throughout the township.

**FINANCIAL & RESOURCE IMPLICATIONS**

All operational projects and business as usual activities are occurring within 2025/2026 budget allocations.

**RECOMMENDATION**

That Council receive and note the Chief Executive Officer's report for September 2025.

**12 FINANCE****12.1 Financial Report**

**Author:** Chief Financial Officer

**Attachments:** 1. August EOM [12.1.1 - 6 pages]

**PURPOSE (EXECUTIVE SUMMARY)**

The purpose of this report is to present Elected Members with a monthly consolidated financial snapshot of key information regarding the financial position of Council.

**BACKGROUND & PREVIOUS COUNCIL CONSIDERATIONS**

Finance reports provide Elected Members with essential insights to monitor financial performance, uphold fiscal responsibility, identify and manage risks, ensure efficient resource allocation, and support long-term financial sustainability.

All figures are year to date until 31 August 2025.

Key items to note:

- Departmental budgets have been issued to all managers. There is a strong focus on ensuring that cost recovery is made from activities of council where possible and that commercial entities are reasonably profitable.
- Commercial entities are on track compared to budget, except for the bakery and carriage limit activities. Ongoing reviews of these entities will occur to ensure that council is not undertaking business that is draining council funds needed elsewhere in the community.
- Elected members travel – in two months **60%** of the budget has been exhausted. With ten months to go, travel will need to be reviewed to ensure that travel only occurs for critical meetings and within budget.
- Debtors continue to be our focus, to ensure that goods and services provided by council are paid for.

**FINANCIAL & RESOURCE IMPLICATIONS**

Council is typically operating within 2025/26 budget allocations.

**RECOMMENDATION**

That Council receive and note the Financial Report for September 2025.

## This month Story

Cashflow was positive. Council has \$20m invested with Queensland Treasury Corporation, earning interest.

Audited Financial Statements finished to be presented to Council in this meeting

Draft Audit report was received and whilst there are new items a number of matters were closed

Final Management report from the audit to be tabled

Financial for 2022, 2023, and 2024 have been completed in the last 16 months

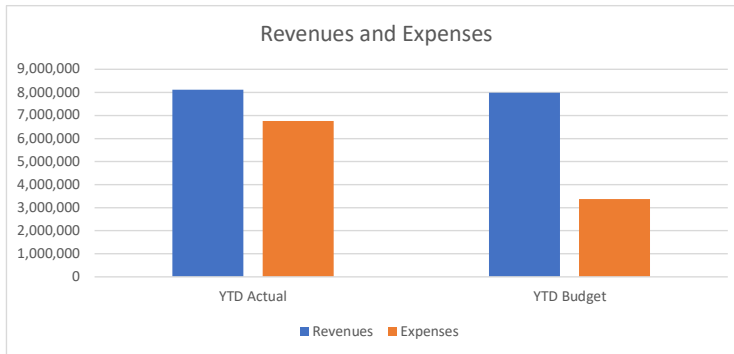
2025 Financial statement have been started. Audit to be commenced in late 2025/ early 2026

**Accounts Receivables reduced to under \$4m and 90+days continue to decrease**



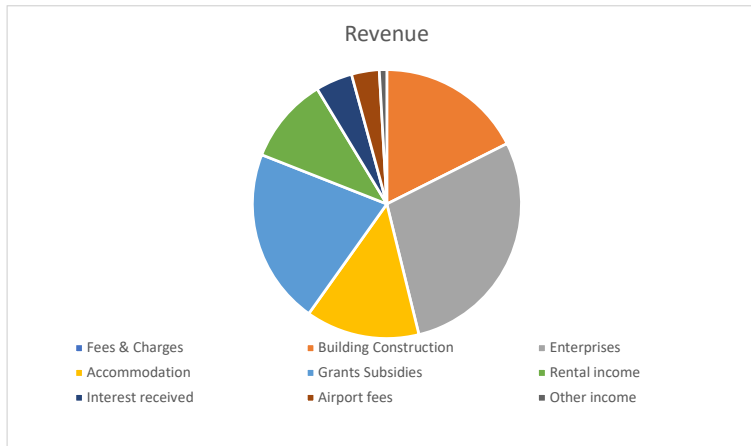
## Revenues and Expenses

All numbers are year to date up until 31-August-2025

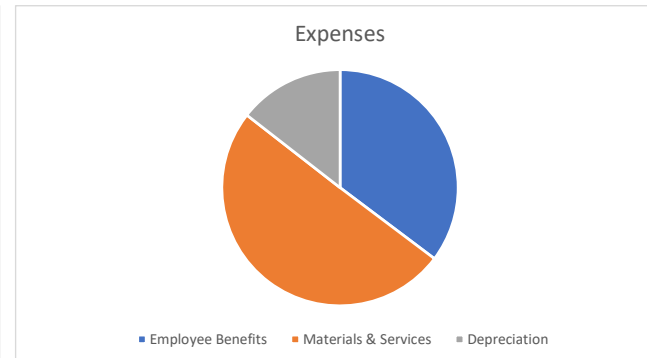


Did we make a profit ?

Where did the Money come from?



Where do we spend our money?



Details in the numbers

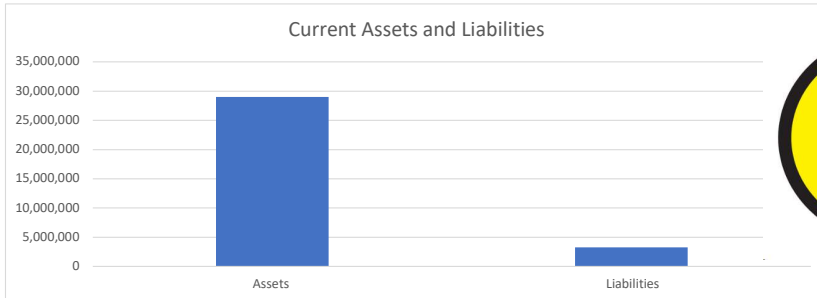
Statement of Comprehensive Income Year to date up until

31-August-2025

<u>Revenue</u>	<u>Actual</u> \$	<u>Budget</u> \$	<u>Variance</u> \$	<u>Last Year</u> \$
<b>Recurrent Revenue</b>				
Fees & Charges	0	535,896	-535,896 X	3,089,236 X
Sales Revenue - Building Construction	606,229	1,025,119	-418,890 X	634,543 X
Sales Revenue - Enterprises	984,629	887,123	97,506 ✓	845,581 ✓
Accommodation	471,876	646,183	-174,307 X	777,227 ✓
<b>Total Recurrent Revenue</b>	<u>2,062,735</u>	<u>3,094,322</u>	<u>-1,031,587</u>	<u>5,346,586</u> X
<b>Grant Revenue</b>				
Capital, Grants, Subsidies, Contributions & Donations	5,391,968	2,579,647	2,812,320 ✓	5,110,468 ✓
<b>Total Grant Revenue</b>	<u>5,391,968</u>	<u>2,579,647</u>	<u>2,812,320</u>	<u>5,110,468</u> ✓
Rental income	357,252	135,000	222,252 ✓	722,790 X
Interest received	152,345	60,000	92,345 ✓	51,621 ✓
Airport Landing & Passenger fees	114,958	115,133	-175 ✓	102,449 ✓
Other income	31,273	25,917	5,356 ✓	26,409 ✓
	<u>655,827</u>	<u>336,050</u>	<u>319,777</u>	<u>903,269</u>
<b>Total Revenue</b>	<u>8,110,530</u>	<u>6,010,019</u>	<u>2,100,511</u>	<u>11,360,324</u> X
<b>Expenses</b>				
<b>Recurrent Expenses</b>				
Employee Benefits	2,382,527	2,186,075	196,452 X	2,167,643 -
Materials & Services	3,396,541	2,442,483	954,058 X	3,115,596 ✓
<b>Total Recurrent Expenses</b>	<u>5,779,068</u>	<u>4,628,558</u>	<u>1,150,510</u>	<u>5,283,239</u>
<b>Total Expenses</b>	<u>5,779,068</u>	<u>4,628,558</u>	<u>1,150,510</u> X	<u>5,283,239</u> -
<b>Net Surplus/ (Deficit) Before Depreciation</b>	<u>2,331,462</u>	<u>1,381,461</u>	<u>950,000</u> ✓	<u>6,077,084</u> -
<b>Less: Non Cash Expenditure</b>				
Depreciation	975,828	880,625	95,203 ✓	978,594 -
<b>Total Expenditure</b>	<u>6,754,896</u>	<u>5,509,182</u>	<u>1,245,714</u>	<u>6,261,833</u> ✓
<b>Net Surplus/ (Deficit)</b>	<u>1,355,634</u>	<u>500,837</u>	<u>854,797</u> ✓	<u>5,098,491</u> ✓

### Cash Position

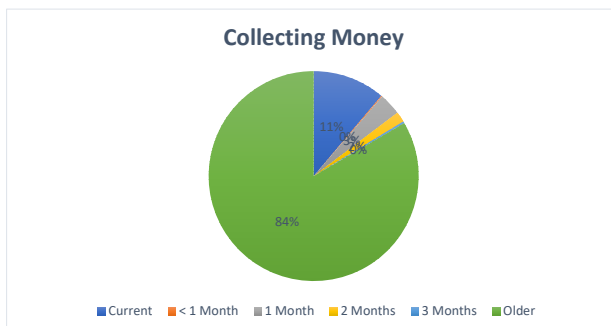
All numbers are year to date up until 31-August-2025



<b>Assets</b>		<b>Liabilities</b>	
Cash at bank Unrestricted	5,030,510	Creditors	2,803,579
Cash at bank Restricted	19,876,871	GST	-236,108
Debtors	4,090,037	<b>PAYG</b>	<b>0</b>
	<u>28,997,418</u>	Employee entitlements	683,207
			<u>3,250,678</u>

<b>Receivables</b>						
Current	< 1 Month	1 Month	2 Months	3 Months	Older	Total
416,799.44	5,931.30	126,873.12	59,271.68	10,405.44	3,118,852.82	3,738,133.80
30%	8%	2%	2%	2%	56%	100%

<b>Payables</b>						
Current	< 1 Month	1 Month	2 Months	3 Months	Older	Total
1,273,631.52	28,041.17	880.00	0.00	510.78	1,500,515.55	2,803,579.02
45%	1%	0%	0%	0%	54%	100%



Who owes us money (Debtors) But hasn't paid soon enough	Over 90 days	Total	
AISS (Australian Indigenous Security Service Pty Ltd)	1,347,188	1,445,648	
Australia Post Gununa	89,038	100,400	Payments now being received
Dept of Energy & Public Works - QBuild BASFW	24,059	97,867	Payments now being received for older
DHLGPPW - Dept of Housing, Local Government, Plann	88,140	101,129	
GRAC (Gulf Regional Aboriginal Corporation)	173,112	173,112	
GUNUNAMANDA LIMITED T/A Gununamanda Store	389,479	422,731	
HC Building and Construction	174,803	174,803	
James Construction Queensland Pty Ltd	494,596	494,596	
N & J Building & Construction	92,191	92,191	
Rex Airlines	174,585	174,586	
Total of above and others	<u>\$3,118,853</u>	<u>\$3,738,134</u>	

AISS (Australian Indigenous Security)	1,402,824	1,478,190
This amount is payable		-55,636

Cashflow

4

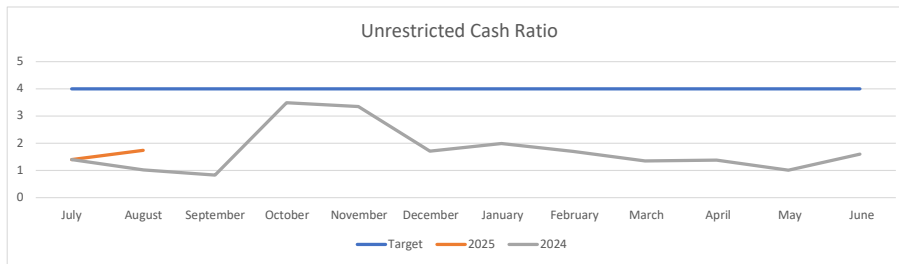
All numbers are year to date up until

31-August-2025

Account	Jul 2024	Jun 2025	Jul 2025	Aug 2025
<b>Normal Business</b>				
Money in	6,179,903.59	2,708,613.17	2,263,750.64	1,753,086.05
Money Out	(5,296,899.69)	(2,353,366.06)	(2,300,945.54)	(3,573,443.61)
<b>Difference</b>	<b>883,003.90</b>	<b>355,247.11</b>	<b>(37,194.90)</b>	<b>(1,820,357.56)</b>
<b>Capital Grants</b>				
Money in	344,779.25	852,404.29	0.00	576,666.59
Money Out	94,520.18	(409,602.05)	(533,825.62)	(438,986.27)
<b>Difference</b>	<b>439,299.43</b>	<b>442,802.24</b>	<b>(533,825.62)</b>	<b>137,680.32</b>
Other (Super BAS)	(920,443.18)	490,217.46	5,064,010.47	2,569,109.78
	<b>(920,443.18)</b>	<b>490,217.46</b>	<b>5,064,010.47</b>	<b>2,569,109.78</b>
	<b>401,860.15</b>	<b>1,288,266.81</b>	<b>4,492,989.95</b>	<b>886,432.54</b>
<b>Bank</b>				
Start	3,614,859.26	2,241,692.08	3,664,172.04	4,127,323.78
Difference	401,860.15	1,288,266.81	4,492,989.95	886,432.54
End	4,016,719.41	3,529,958.89	4,127,323.78	5,013,756.32

This year

Unrestricted Cash Expense Ratio		
Month	Target	Actual
July	4	1.40
August	4	1.74
September	4	
October	4	
November	4	
December	4	
January	4	
February	4	
March	4	
April	4	
May	4	
June	4	



Are we up to date with all the numbers and ticking the boxes

Task	Traffic Light	Due	Due next	Notes
ATO Reporting	✓		21/09/2025	FBT return due in May
Workcover	✓		15/09/2025	
Insurance	✓		21/03/2026	All reported on time resulting in a discount
Audit 2024	✓			Going well
Grant reporting	✓		11/09/2025	
Paying Invoices	✓	Ongoing		With the exception of AISS up-to-date and cleaned up
5 Year Plan	✓	Ongoing		
QTC 10 Year forecast	–	Ongoing		
Policies	–	Over		To be reviewed and adopted
Budget 2027	✓		1/06/2026	Draft budget complete
Debt Recovery	✗			Progress is being made and remains a focus
Contracts Register \$200k+	✓			Minutes to commence for preferred suppliers
Contracts Register All	✗			

Measures of Financial Sustainability

Operating Surplus Ratio

Target: NA  
*Net operating result divided by total operating revenue*

9% 

Operating Cash Ratio

Target: Greater than 0%

22% 

*Net operating result add Depreciation Amortisation add Finance Costs divided by total operating revenue*

**12.2 Audit 2024 Final Management Report and Closing Report**

**Author:** Chief Financial Officer

**Attachments:**

1. Final Management Report 2024 [12.2.1 - 13 pages]
2. MSC - Closing Report 2024 [12.2.2 - 26 pages]

**PURPOSE (EXECUTIVE SUMMARY)**

The Queensland Audit Office 2024 Final Management Report and Queensland Audit Office 2024 Closing Report are presented to Council to ensure Elected Member awareness of audit results for the respective financial year.

**BACKGROUND & PREVIOUS COUNCIL CONSIDERATIONS**

Council's Finance team have proactively addressed outstanding historical financial audits, resolving nine (9) deficiencies from the previous audit. This final audit for 2024 financial year, reported by the Queensland Audit Office, highlights remaining issues requiring future action.

These unresolved matters will not be addressed in time for the 2024/25 audit but form a key mandate for the new Chief Financial Officer from 2025/26 onwards.

An action plan will be devised by the Chief Financial Officer to resolve outstanding concerns and risks.

**FINANCIAL & RESOURCE IMPLICATIONS**

Whilst the report itself has no direct financial impacts, actions to resolve the matters highlighted will require significant resources. Implementing these changes will involve proactive Council operational improvements and best practice compliance.

**RECOMMENDATION**

That Council receive and note the Queensland Audit Office 2024 Final Management Report and 2024 Closing Report.



2024 FINAL MANAGEMENT REPORT

**Mornington Shire Council**

29 August 2025

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OFFICIAL



Mr Richard Sewter  
Mayor  
Morningson Shire Council

Dear Mr Sewter

### Final management report for Morningson Shire Council

We have completed our 2024 financial audit for Morningson Shire Council. QAO has issued an unmodified audit opinion on your financial statements.

The purpose of this report is to update you on any matters that have arisen throughout the audit of the 2024 financial year.

### Reporting on issues identified after the closing report

I can confirm that we have not identified significant issues since the presentation of our Closing report. The issues and other matters we have formally reported to management, and an update on management's actions taken to resolve these issues is included as Appendix A.

Please note that under section 213 of the Local Government Regulation 2012, you must present a copy of this report at your Council's next ordinary meeting.

### Report to parliament

Each year, we report the results of all financial audits and significant issues to parliament.

We intend to include the results of our audit of your entity in our report to parliament. We will comment on the results of our audit, any significant internal control issues, and the overall results for the sector, including major transactions and events. We will discuss the proposed report content with your entity contact and continue to consult as we draft it. Formally, entities have an opportunity to comment on our report, and for these comments to be included in the final version tabled in parliament.

### Audit fee

The final audit fee for this year is \$120,514, exclusive of GST. This fee is in line with the amount estimated in our external audit plan.

We would like to thank you and your staff for your engagement in the audit this year and look forward to working with your team again next year.

If you have any questions about this report or would like to discuss any matters regarding our services and engagement, please do not hesitate to contact me on 4046 0044 or Will Cunningham, QAO-Engagement Leader on 3149 6042.

Yours sincerely

Greg Mitchell  
Partner, BDO Audit (NTH QLD) Pty Ltd

## Appendix A1 – Status of issues

### Internal control issues

This section provides an update on the significant control deficiencies we have identified throughout the audit of the 2024 financial year. It includes a response from management.

Our risk ratings are as follows. For more information and detail on our rating definitions, please see the webpage here: [www.qao.qld.gov.au/information-internal-controls](http://www.qao.qld.gov.au/information-internal-controls) or scan the QR code.



### S Significant deficiencies

#### 24CR-1 Non-compliance with Local Government Regulations

##### Observation

A deficiency was raised in 2020 regarding non-compliance with Local Government Regulations. As these issues have not been addressed, this matter has been re-raised as a significant deficiency.

The following areas of the Local Government Regulation have been identified as not being complied with:

- S165 - Required to prepare a five-year corporate plan for each period of five financial years and adopt this plan in sufficient time to allow the budget and annual operational plan to be consistent. Most recent version of a Corporate Plan available on the website is for the period 2018 to 2023.
- S174 – The CEO must present a written assessment of Council’s progress towards implementing the annual operational plan at meetings held at regular intervals of not more than three months. During the 2024 financial, only one instance of such a written assessment was identified from minutes review performed.
- S182 – Required to prepare an annual report for each financial year and adopt this within one month after the day the Auditor-General’s audit report is issued for the applicable financial statement. This annual report must be published on Council’s website within two weeks of adoption. Most recent annual report adopted and made available on the website is for the 2020-21 financial year.
- S237 – As soon as practicable after entering into a large-sized contractual arrangement, Council must publish the relevant details of the arrangement on their website, with this remaining published for a period of at least 12 months. Whilst Council has included a ‘Contracts Awarded over \$200,000 (excl. GST)’ document on their website, this is identified as not including all awarded large contracts over the last 12 months.
- S272 – Required to make minutes available for inspection by the public, at a local government’s public office and on its website, within 10 days after the end of the meeting. During audit procedures conducted in January 2025 around minutes review, it was flagged that Council had not uploaded meeting minutes for any meetings held after July 2024. From this period, continued instances of delays in uploading meeting minutes was identified.

##### Implication

The issues outlined above lead to non-compliance with the Local Government Regulation 2012. Matters specific to disclosure of various documents on the website could lead to perceived lack of transparency by Council to key stakeholders.

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**QAO recommendation**

We recommend that Council implement procedures to ensure they are complying with their obligations in accordance with the Local Government Regulations.

**Management response**

Management acknowledges the deficiency and will prioritise compliance in alignment with the Regulations going forward.

Responsible officer: Director Corporate and Community

Status: Work in progress

Action date: June 2026

**S Significant deficiencies****24CR-2 Non-compliance with procurement policy and Local Government Regulations****Observation**

We identified the following examples of non-compliance with Council's own policies, which are based on the requirements in the Local Government Regulation 2012, paragraphs 224 to 237.

- Out of 10 samples selected for specific expenditure testing, there were six instances of purchase orders being raised on or subsequent to the supplier invoice date and provision of goods/services. Section 7.1 of Council's Procurement Policy states: *"It is important to note that Purchase Orders must be raised before the supply of goods and/or services, subject to certain exceptions"*. The purpose of purchase orders is to evidence that expenditure has been approved before it is incurred.
- Four instances of medium-sized contractual arrangements were identified, valued between \$15,000 and \$200,000, which were entered into without three quotes being obtained, and no other exemptions were identified as being applicable for lack of quotes.
- From a review of payments over \$200,000 made to suppliers during the financial year, sufficient documentation and resolutions could not be provided to evidence that appropriate procurement steps were followed for a number of such suppliers. Large-sized contractual arrangements must be entered into in accordance with Division 2 and 3 of the LGR, and appropriately disclosed on Council website

**Implication**

The issues outlined above lead to non-compliance with Council's Procurement Policy and the Local Government Regulation 2012. The procurement-specific matters noted could result in inappropriate expenses being incurred by Council without the proper approval/authorisation. Matters specific to disclosure of various documents on the website could lead to perceived lack of transparency by Council to key stakeholders.

**QAO recommendation**

We recommend that Council implement procedures to ensure they are complying with their obligations in accordance with the Procurement Policy and the Local Government Regulation. Further, we recommend that Council ensures the correct processes are being followed for all purchases and appropriate approval/authorisation is obtained before goods/services are incurred.

**Management response**

Management has since implemented staff in key positions with training in the expected Procurement process. Further LocalBuy and tendering have been used with reference to the expectations under the Procurement Policy. Further work will be undertaken during the 2025/26 financial year to instil the expectations.

Responsible officer: Chief Financial Officer

Status: Work in progress

Action date: June 2026

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**S Significant deficiencies****24CR-3 Unsuitable procurement of a contract****Observation**

A supplier was identified as being paid \$363,000 in the 2024 financial year without being disclosed on the Council's contract register, and an additional \$155,000 in the subsequent period. Upon further enquiry around the nature of the services and a review of supplier invoices, it was identified that there were at least two events run for Council as part of the delivery of activities to the community. This was in relation to three separate funding programs with the same grant provider. The following agreements with the supplier were sighted as electronically signed by an Executive with a delegation of only up to \$50,000, noting that Council never received fully executed copies from the supplier. Services under each agreement are similar in nature.

- Service agreement dated 6 May 2024 - \$405,762 excl. GST
- Service agreement dated 7 July 2024 - \$117,470 excl. GST

A further breakdown in approval controls was identified as a result of invoices received being split by the supplier by milestone, resulting in each invoice individually falling within the medium-sized contractual arrangement threshold. These invoices were therefore work-flowed through the approval flow required of such a contract, with individuals with delegation up to \$50,000 approving the initial purchase orders and payment of invoices. This includes the Executive that signed the service agreements.

It was identified that Council became aware of the insufficient procurement as part of processes undertaken to acquit and submit business cases for underspends reported on the three relevant grant programs. These business cases provided detailed responses on expected spend to be incurred with the above supplier, including expectations for the various community programs to be run. From enquiry with management, it is understood that the Executive that inappropriately signed the supplier service agreements intended to incur the expenditure within a shorter timeframe to avoid the repayment of any further underspends.

There were no robust records of services completed obtained from the supplier to verify whether the scope of agreed upon services were actually achieved prior to payment being made. This is now in question as there are currently two outstanding invoices which Council has issued a letter of concern to the supplier specifically requesting details be provided for all works completed under the invoices. No response has been received to date.

**Implication**

Instances of signing contracts outside of delegation limits and overall non-compliance with the requirements of Council's procurement policy undermines Council's transparency and accountability with regard to following sound contracting principles such as value for money, open and effective competition, and ethical behaviour.

Lack of sufficient contract execution and record-keeping can lead to issues around contract enforceability with third parties.

From a grant funding perspective, mismanagement of services provided by the supplier can raise concerns around appropriateness of grant funding used, which can lead to grant clawbacks or reputational damage with grant providers.

**QAO recommendation**

We recommend the below in response to various aspects of this contract procurement:

- Ensure that delegation thresholds are reinforced to all relevant individuals as well as the importance of following the requirements of the Procurement Policy. Emphasis should be placed on remaining aware of any instances where several invoices are being received from the same supplier within the same period of time for services of a similar nature.
- Maintain fully executed copies of all agreements with third parties as evidence of agreed-upon services.

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- Implementation of a process in which the cumulative total dollar value of payments to suppliers is reviewed periodically across a financial year, and any amounts nearing or exceeding the large-sized arrangement threshold be investigated to ensure compliance with the Procurement Policy has been achieved. This should act as a detective control where expenditure with a supplier is identified as being similar in nature and therefore being more appropriate to assess in aggregate as a large-sized contract.

**Management response**

Management has made significant learnings from this event related to a supplier that is no longer used by Council. The principles will form a part of the ongoing work being undertaken in relation to Procurement and contract management in the 2025/26 financial year.

Responsible officer: Chief Financial Officer

Status: Work in progress

Action date: June 2026

## **S** Significant deficiencies

**24CR-4 Implementation of POS system for alcohol sales****Observation**

It was identified during process discussions and specific testing of revenue transactions that Council currently conducts alcohol sales using only an EFTPOS terminal without integration of a Point of Sale (POS) system. This indicates a lack of centralised recording, tracking and managing of a material revenue stream (2024FY: \$1.4 million).

**Implication**

Without detailed transaction records, it becomes difficult to detect discrepancies or fraudulent activities in alcohol sales, which can be especially prone to misappropriation due to the nature of the goods.

**QAO recommendation**

We recommend the implementation of a POS system which will allow for increased oversight over sales information and improved controls in existing revenue recording processes.

**Management response**

Management acknowledges the deficiency and will work towards a suitable solution for Council to be compliant.

Responsible officer: Director of Hospitality and Accommodation

Status: Work in progress

Action date: June 2026

## **D** Deficiencies

**24CR-5 Non-adherence with funding agreement reporting requirements****Observation**

We performed specific testing over a funding agreement which covers the period 1 July 2022 to 30 June 2025. This agreement outlined the requirement to complete periodic financial acquittals using a provided template. Following further enquiries, it was identified that the below submissions have been made to the grant provider for this funding.

- 1 July 2022 to 30 June 2023 – signed on 15 February 2024

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- 1 July 2023 to 30 June 2024 – signed on 17 April 2025
- 1 July 2024 to 31 December 2024 – signed on 10 March 2025.

Reason for the delay in signing and submission of the 2023 and 2024 financial year information was the delay in the annual financial statement audits and high turnover of executive staff over the period which had a flow-on impact on the reporting to the grant provider.

**Implication**

Failure to meet reporting requirements may constitute a breach of the funding agreement and could lead to financial repercussions in terms of suspension/termination of future funding or requirement to repay funds, and loss of credibility and increased scrutiny.

**QAO recommendation**

We recommend that a centralised document be maintained in which funding reporting requirements, including dates and status of completion, can be monitored for all funding agreements maintained with external parties. This should also include details of responsible persons, as well as frequent communication with these individuals, for each funding program to ensure accountability across the organisation and limited impact where there are changes in key staff.

We further recommended that clear documentation around grant-related activities, expenditures and outcomes be tracked on an ongoing basis by responsible persons to ensure that accurate reporting can be presented to grant providers as needed, regardless of delays in overarching financial statement audits.

**Management response**

Management has actively worked to ensure that reporting and acquittals are now being attended to in a timely manner. There is now a dedicated staff member who is supported by the finance function to ensure that this is attended to.

Responsible officer: Chief Financial Officer

Status: Resolved pending audit clearance

Action date: December 2025

## **D** Deficiencies

**24CR-6 Conflict of interest management****Observation**

As part of a review of overtime timesheets, it was identified that an employee's timesheet had been initially approved by a close family member who is also a key management person. Whilst sufficient action was taken to obtain approval from the CEO and discussions were had with the individuals involved, this scenario identified a lack of formal conflict of interest policies and procedures maintained by Council. Although the personal relationship between the individuals is informally known, it was also flagged that a conflict-of-interest form has previously not been completed to formally disclose the relationship.

**Implication**

The absence of formal conflict-of-interest policies and procedures can create a lack of transparency within Council, which is increased due to the closeness of the community and limited availability of employees and suppliers to engage services. Unmanaged conflicts of interest can also cause disruptions in operations and expose Council to legal and ethical risks.

**QAO recommendation**

We recommend the development and implementation of formal conflict-of-interest policies and procedures which outline expectations around identifying, disclosing and managing actual and perceived conflicts. This includes addressing the risk around close family members working with each other and expectations with reporting lines and approval workflows.

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We further recommend that awareness be brought to the attention of employees through training around the importance of identifying when a conflict exists, and how to disclose and manage these.

**Management response**

Management acknowledges the deficiency and will work towards a documented policy for Council and compliance in the 2025/26 financial year.

Responsible officer: Human Resources Manager

Status: Work in progress

Action date: June 2026

## Financial reporting issues

This section provides an update on the financial reporting issues we have identified. It includes a response from management.

Our risk ratings are as follows. For more information and detail on our rating definitions, please see the webpage here: [www.qao.qld.gov.au/information-internal-controls](http://www.qao.qld.gov.au/information-internal-controls) or scan the QR code.



### 24CR-7 Errors in LSL provision calculation

**Observation**

Based on a review of the long service leave provision calculation, various issues have been identified which have led to the calculations being incorrect. These issues were identified as follows:

- Consideration of superannuation and Workcover as on-costs has not been made in the calculations.
- Consideration of discounting and inflation has not been made in accordance with the requirements of AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*. This is also not aligned with the employee benefits disclosure in the financial statements which state that the provision is measured on a discounted basis.

**Implication**

Omission of appropriate inputs to the long service leave calculation results in inaccurate representation of the entities liabilities and can also affect compliance with the relevant accounting standards.

**QAO recommendation**

We recommend that Council comprehensively reviews its long service leave provision calculation and amend the approach to ensure all appropriate on-costs are considered and that liabilities are accurately presented in the financial statements.

**Management response**

The Financial Accountant has worked with the Auditors to ensure that long service leave provision calculation is correct going forward.

Responsible officer: Chief Financial Officer

Status: Resolved pending audit clearance

Action date: December 2025

## Appendix A2 – Matters previously reported

The following table summarises all control deficiencies, financial reporting issues, and other matters that have previously been raised, some of which may have been reported as resolved in the Closing report. The listing includes issues from our report this year and those issues raised in prior years.

Our risk ratings are as follows. For more information and detail on our rating definitions, please see the webpage here: [www.qao.qld.gov.au/information-internal-controls](http://www.qao.qld.gov.au/information-internal-controls) or scan the QR code.










### Internal control issues

Ref.	Rating	Issue	Status
23CR-1	<b>S</b>	<b>Review of asset revaluations is not sufficient</b> There was lack of sufficient review of the comprehensive valuation performed on all asset classes. This resulted in revision being required, which had a significant impact on the valuation outcome.	<b>Work in progress</b> No formal position paper prepared, or evidence of revaluation movements being tabled and accepted by Council in the 2024 financial year. Responsible officer: Chief Financial Officer Action date: June 2025 Revised action date: December 2025
23CR-2	<b>S</b>	<b>Stormwater assets have not been revalued</b> A comprehensive revaluation was not performed on stormwater drainage network assets. An arbitrary replacement cost was applied, along with a useful life in line with other stormwater assets.	<b>Work in progress</b> No comprehensive revaluation conducted on stormwater assets in the 2024 financial year. To be rectified as part of comprehensive in 2026. Responsible officer: Chief Financial Officer Action date: June 2025 Revised action date: June 2026
23CR-3	<b>S</b>	<b>Useful lives of assets are not supported by an asset management plan</b> Council has not implemented an asset management strategy and does not have a current long-term asset management plan that supports the useful lives of its assets.	<b>Work in progress</b> Asset Management Plans are yet to be implemented. Responsible officer: Chief Financial Officer Action date: June 2025 Revised action date: December 2027
23CR-4	<b>S</b>	<b>Lack of credit card policy</b> Council does not maintain a credit card policy, nor is any other expenditure/procurement policy enforced in relation to credit card transactions.	<b>Work in progress</b> Credit card policy has not yet been implemented. Responsible officer: Chief Financial Officer Action date: June 2025 Revised action date: December 2025

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Ref.	Rating	Issue	Status
23IR-1		<p><b>Lack of documented policies and procedures</b></p> <p>There is a lack of documented policies and procedures specifically around the IT environment (i.e. user access for new and transferred employees, termination of user access, passwords, third party access policy).</p>	<p><b>Work in progress</b></p> <p>Lack of such policies and procedures existed during the 2024 financial year.</p> <p>Responsible officer: Chief Financial Officer</p> <p>Action date: June 2025</p> <p>Revised action date: December 2025</p>
22CR-2		<p><b>Lack of preferred supplier listing</b></p> <p>Identified that a preferred supplier listing is not utilised which has led to non-compliance issues with the Local Government Regulation 2012.</p>	<p><b>Work in progress</b></p> <p>Preferred supplier listing was not utilised during the 2024 financial year.</p> <p>Responsible officer: Chief Financial Officer</p> <p>Action date: December 2024</p> <p>Revised action date: December 2025</p>
22CR-3		<p><b>Insufficient credit card processes</b></p> <p>During credit card testing, there were several instances of a lack of supporting documentation being retained for transactions, which is non-compliant with the credit card policy. Furthermore, identified credit card reconciliations are not performed in a timely manner.</p>	<p><b>Work in progress</b></p> <p>Credit card reconciliations noted as being performed over the 2024 financial year; however, identified five instances of supporting documentation not being retained for transactions.</p> <p>Responsible officer: Chief Financial Officer</p> <p>Original action date: June 2024</p> <p>Revised action date: December 2025</p>
22CR-4		<p><b>Insufficient procurement processes</b></p> <p>Various issues with Council's procurement processes were identified as detailed in the 2022 Closing Report.</p>	<p><b>Closed</b></p> <p>This matter has been escalated to a new significant deficiency (24CR-2) and as such this one has been closed. Refer section 3 <i>Status of Issues</i> for further details.</p>
22CR-5		<p><b>Lack of revenue processes</b></p> <p>Various cut-off issues identified within all revenue streams as a result of a lack of processes, particularly around invoicing of goods or services in a timely manner.</p>	<p><b>Work in progress</b></p> <p>Identified cut-off errors in various revenue streams – refer to section 6 <i>Misstatements</i>.</p> <p>Responsible officer: Chief Financial Officer</p> <p>Action date: December 2024</p> <p>Revised action date: December 2025</p>
22CR-6		<p><b>Errors in asset register</b></p> <p>Significant errors in the asset register maintained by Council were identified, as detailed in the 2022 Closing Report. Recommended implementation of an appropriate asset management software.</p>	<p><b>Work in progress</b></p> <p>Asset register remains in Excel form and was not regularly maintained, updated or reconciled throughout the 2024 financial year.</p> <p>Responsible officer: Financial Accountant</p> <p>Action date: December 2027</p>
22CR-7		<p><b>Paying super on leave loading</b></p> <p>Identified that Council had not been paying superannuation on leave loading in line with ATO's requirements.</p>	<p><b>Resolved</b></p>



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21IR-1	<b>S</b>	<p><b>Completeness of accommodation revenue</b>                  Identified that there is no regular reconciliation process between PRENO and Xero applications which has led to historical issues with transaction flow and data entry.</p>	<p><b>Resolved pending audit clearance</b>                  Cut-off issues continued to be identified in the PRENO booking system in the 2024 financial year. Identified that processes have since been implemented to improve the accuracy of PRENO data and reflection of information in Xero. To be confirmed as part of 2025 financial year audit.                  Responsible officer: Financial Accountant                  Original action date: March 2022                  Revised action date: December 2025</p>
20IR-2	<b>S</b>	<p><b>Lack of evidence or review of financial management and fraud risks and control measures</b>                  Limited processes around identifying financial management risks the Council is exposed to and appropriate control measures.</p>	<b>Resolved</b>
23CR-5	<b>D</b>	<p><b>Payroll records are not up to date</b>                  A number of instances were identified in which supporting payroll documentation provided was outdated and did not agree to payrates for employees.</p>	<b>Resolved</b>
23CR-6	<b>D</b>	<p><b>Management of stock on hand is insufficient</b>                  Identified that movements in the batching plant, parts, carriage and bakery stocks balances had not been recorded in the stock listing since 30 June 2023.</p>	<b>Resolved</b>
23CR-7	<b>D</b>	<p><b>Duplicate invoices were paid by Council</b>                  Two instances were identified where duplicate supplier invoices were paid by Council, as a result of XERO controls being circumvented and multiple purchases orders being raised.</p>	<b>Resolved</b>
20CR-2	<b>D</b>	<p><b>Year-end processes – high level of adjustments</b>                  Historically have been a number of misstatements during audits due to a lack of reconciliation processes for revenue streams and deficiencies in quality assurance processes for other balances.</p>	<p><b>Work in progress</b>                  Refer section 6 <i>Misstatements</i> for high-level of misstatements identified during the audit.                  Responsible officer: Financial Accountant                  Original action date: December 2020                  Revised action date: December 2025</p>
17IR	<b>D</b>	<p><b>No review of bank reconciliations</b>                  No independent review of bank reconciliations is enforced by an individual independent of the banking and receipting process.</p>	<b>Resolved</b>
16IR	<b>D</b>	<p><b>Compliance matters</b>                  Council has not implemented an asset management strategy and has not adopted a long-term asset management plan.</p>	<p><b>Work in progress</b>                  Management has not resolved this matter and continues to work on it.                  Responsible officer: Financial Accountant                  Original action date: October 2021                  Revised action date: December 2027</p>

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<p>21IR-3</p>		<p><b>Management of capital works</b> Several information breakdowns historically identified which have resulted in significant delays in the capitalisation of capital works, recognition of grant revenue and management of contract balances.</p>	<p><b>Resolved</b></p>
<p>20IR-8</p>		<p><b>Compliance with Act and Regulations</b> Various non-compliance issues mainly around making minutes available for inspection and publishing contractual arrangements worth \$200,000 or more.</p>	<p><b>Closed</b> This matter has been escalated to a new significant deficiency (24CR-1) and as such this other matter has been closed. Refer section 3 <i>Status of Issues</i> for further details.</p>

## Appendix A3 – Climate-related financial disclosures

Next year's planning considerations	Potential effect on your reporting obligations	Potential effect on your audit
<p>As a non-mandatory reporting entity, your entity does not need to prepare climate-related financial disclosures in compliance with AASB S2 Climate-related Disclosures and have this audited under the ASSA 5010 timetable.</p> <p>Queensland Treasury has communicated to us that it does not intend to include your entity within its whole-of-government reporting framework.</p> <p>The department of local government is considering a sector-wide response. We encourage local governments to engage with the department prior to devoting time and resources to determining their approach to reporting.</p>	<p>At this point there is no effect on your reporting obligations for 2026 or future years.</p> <p>Your entity may choose to voluntarily report against AASB S2. As part of your decision making, you should also consider who your report users are, and what their information needs are.</p> <p>We strongly encourage you to engage with us prior to making this decision. Planning to develop a valuable report is a significant commitment.</p>	<p>We have commenced our engagements for clients who are preparing mandatory reports now.</p> <p>Our experience is that engagement at least 18 months out from the first reporting date allows us to develop a shared understanding of the roles and responsibilities and assess your readiness for reporting.</p> <p>If you chose to prepare a voluntary S2 compliant report, we would recommend that you allow a similar amount of time.</p>



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53 Albert Street, Brisbane Qld 4000  
PO Box 15396, City East Qld 4002





2024 CLOSING REPORT

# Mornington Shire Council

14 August 2025

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SENSITIVE

2024 Closing report

Mr Gary Uhlmann  
Chief Executive Officer  
Morningson Shire Council

Dear Mr Uhlmann

**2024 Closing report**

We present our Closing report for Morningson Shire Council for the financial year ended 30 June 2024. It includes the results of our audit, the status of audit issues, identified audit misstatements, and other matters.

Our audit was conducted in accordance with our external audit plan. We confirm that up to the date of this report, we have maintained our independence obligations in relation to our conduct of this audit.

Our Closing report is not the Auditor-General's observation report that needs to be tabled in a Council meeting as required under section 213 of the Local Government Regulation 2012.

**Expected opinion**

We expect to issue an unmodified opinion on the financial statements. Our audit opinion is subject to completion of our audit. We have included the key outstanding matters to be finalised below.

**Control environment**

We assessed that your internal control environment does support an audit strategy where we can place limited reliance upon your entity's controls. We have confirmed that there has been no change to our initial assessment. Please refer to section 3 *Status of issues* for further details.

**Materiality \$304,000**

Increase of \$26,000 to planning materiality.

**Specific Materiality \$8,982,000**

Increase of \$880,000 to planning materiality.

**Estimated final fees**

**\$120,514**

**Outstanding matters**

Item	Responsibility
Financial statements review – quality check over final version	Audit
Subsequent events update – review of transactions and events to date of signing	Management and Audit
Management representation letter – to be signed with the financial statements	Management
Financial report certification – signing of the financial statements by management	Management

QAO is keen to hear your views about the audit services we provide and will seek your feedback via an online survey. This survey will help us understand what is working well and where there are opportunities for us to improve our engagement with you.

Thank you for your time this year, it has been a pleasure to work with you. If you have any questions or would like to discuss this report, please contact me on 4046 0044.

Yours sincerely

Greg Mitchell  
Partner

BDO Audit (NTH QLD) Pty Ltd

Enc.

cc. Richard Sewter, Mayor

SENSITIVE

2024 Closing report

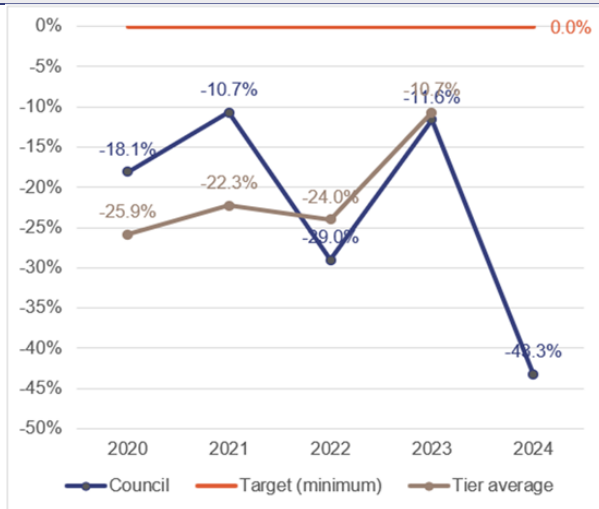
# 1. Financial sustainability assessment

Councils are required to report a variety of metrics under the Financial Management (Sustainability) Guideline 2024 (the [guideline](#)) issued by the Department of Housing, Local Government, Planning and Public Works (the department).

The department has also published a risk framework with the guideline; however, the risk framework does not assign an overall risk of financial sustainability. Accordingly, we have not assessed Council's financial sustainability.

As required under the Local Government Regulation 2012, we have audited the accuracy of these ratios in line with the guideline and will issue an audit opinion on the current year financial sustainability statements. Our audit opinion does not include 3 contextual ratios disclosed by Council in the current year financial sustainability statements.

Ratio	Commentary
<b>Operating surplus ratio</b> – The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.	



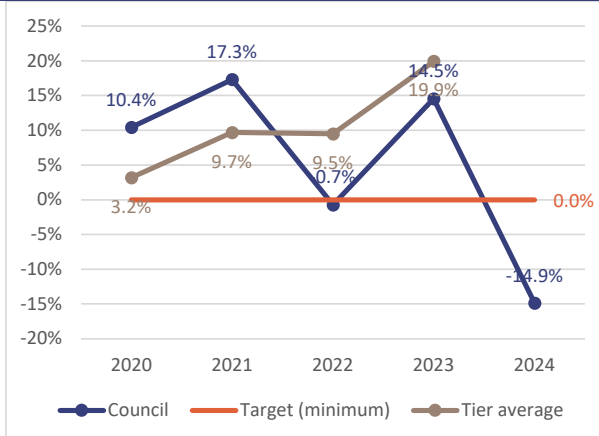
Council's 5-year average is:

**-22.53%**

This is **less** than the **0% target** for the tier, indicating that Council's operating expenses exceed its operating revenue. This confirms the challenges that Council has with limited opportunity to generate own source revenue and growth of operating expenses. Council should continue to prioritise looking at options to increase its revenue and obtain value for money for expenditure.

Operating deficits over the long term affect a Council's ability to internally fund its capital requirements and other initiatives as and when they fall due, potentially requiring external funding support.

<b>Operating cash ratio</b> – The operating cash ratio is a measure of a Council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.	
--	--



Council's 5-year average is:

**5.34%**

This is **greater** than the **0% target** for the tier, indicating that Council is able to fund its capital expenditure operations.

A positive operating cash ratio indicates that a Council is generating surplus cash from its core operations, which suggests that Council has the ability to self-fund its capital expenditure requirements

SENSITIVE

2024 Closing report

Ratio	Commentary
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**Unrestricted cash expense cover ratio** – The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a Council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a Council can continue operating based on current monthly expenses.

Council's unrestricted cash expense cover ratio at 30 June 2024 is:

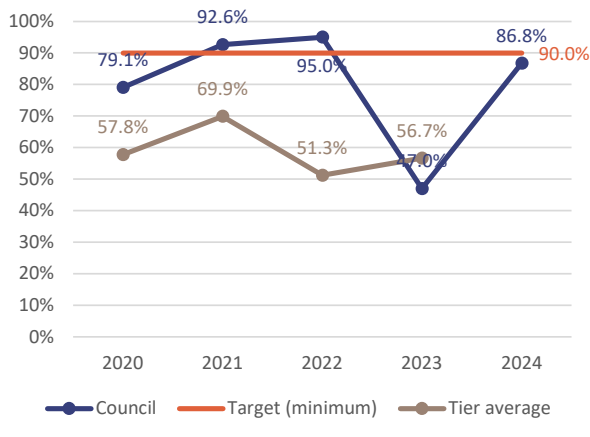
## 0.54 months

This is **less** than the **4 months target** for the tier, which suggests Council has limited unconstrained liquidity available to use for capital investment. A low ratio is also a potential indicator of solvency concerns.

A low ratio suggests limited unconstrained liquidity available to Council to use for capital investment or in an emergency.

Where a Council also has a negative operating cash ratio, with is evident at 30 June 2024, a very low unrestricted cash expense cover ratio is an indicator of potential solvency concerns.

**Asset sustainability ratio** – The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a Council are being replaced as they reach the end of their useful lives.

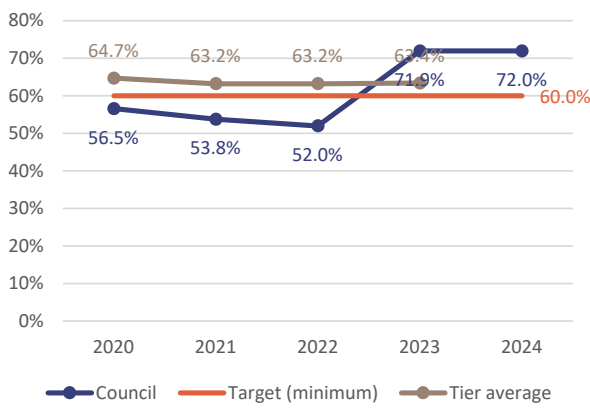


Council's 5-year average is:

## 80.10%

This is **less** than the **90% target** for the tier potentially indicating Council have been underspending on capital replacement of their assets.

**Asset consumption ratio** – The asset consumption ratio approximates the extent to which Council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.



Council's 5-year average is:

## 61.23%

This is **more** than the **60.0% target** for the tier, indicating Council's assets are being consumed in line with their estimated useful lives.

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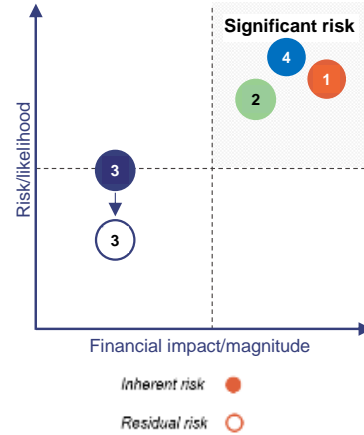
## 2. Audit conclusions

### Areas of audit focus

Our external audit plan identified items that present the greatest risk of material error to the financial statements.

This chart displays the inherent risk for the identified areas of audit focus, together with considering the effectiveness of your internal controls (residual risk), and the financial impact (magnitude).

Our overall conclusions on these areas of audit focus are outlined in the table below.



Risk	Description of risk	Audit conclusion
1	<p><b>Valuation of property, plant and equipment</b></p> <p>Valuations contain significant judgements and assumptions. A desktop valuation is to be performed during the year.</p> <p>Given the quantum of the balance and qualitative risk factors outlined above, it is considered to carry a significant risk.</p>	<p><b>Testing performed</b></p> <p>A desktop valuation was performed on all infrastructure assets in the 2024 year. We have reviewed the valuation and performed the following procedures:</p> <ul style="list-style-type: none"> <li>Assessed the competency of businesses and people involved with performing and reviewing the revaluations.</li> <li>Reviewed managements own assessment of the assumptions used.</li> <li>Assessed whether the selection of indices is appropriate for the class of assets and have been applied to all assets in each class.</li> <li>Ensured that critical assumptions within the valuation methodology can be supported with sufficient appropriate evidence.</li> <li>Considered accuracy of data provided to valuers.</li> <li>Checked arithmetical accuracy of calculations.</li> <li>Assessed whether a significant movement from the previous valuation is an indicator either of impairment or that asset values were materially misstated.</li> </ul> <p><b>Results and conclusion</b></p> <p>Based on the results of the procedures performed, we have obtained sufficient appropriate evidence that the balance is not materially misstated.</p>
2	<p><b>Contract assets and liabilities</b></p> <p>Council has various grant funded projects, and a number of these are not completed in the same financial year as the funding is received. Judgements are applied in determining the timing and amount of revenue to be recognised.</p>	<p><b>Testing performed</b></p> <p>We have performed the following procedures:</p> <ul style="list-style-type: none"> <li>Reviewed grant agreements to determine recognition in accordance with AASB 15 or AASB 1058.</li> <li>Reviewed the grants register and agreed revenue, contract assets and contract liabilities to the general ledger.</li> <li>Tested a sample of capital grants, reviewing supporting documentation to ensure amounts are appropriately recorded in accordance with AASB 1058.</li> <li>Tested reconciliation of capital grant, contract liabilities</li> </ul>

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Risk	Description of risk	Audit conclusion
		and work in progress additions. <b>Results and conclusion</b> Based on the results of the procedures performed, we have obtained sufficient appropriate evidence that the balance is not materially misstated. We identified some variances – refer to section 6 <i>Misstatements</i> .
3	<b>Occurrence and validity of expenditure</b> Council has material expenditure and payroll costs. In recent years the cost of providing Council services has significantly increased. Council has a large number of contracts for procurement of goods and services. Significant deficiencies were identified in relation to procurement.	<b>Testing performed</b> We have performed the following procedures: <ul style="list-style-type: none"> <li>Assessed compliance with Council's policies.</li> <li>Assessed approval of expenditure in line with financial delegations.</li> <li>Reviewed significant transactions to ensure compliance with procurement policy and the Local Government Regulation.</li> <li>Reviewed controls over payroll and assess compliance with Council's policies.</li> <li>Reviewed credit card transactions.</li> <li>Carried out analytical reviews of payroll costs and other expenditure.</li> </ul> <b>Results and conclusion</b> Based on the results of the procedures performed, we have obtained sufficient appropriate evidence that the balance is not materially misstated. We have raised some current year issues – refer to section 3 <i>Status of issues</i> .
4	<b>Recognition of revenue</b> Council has a number of material revenue streams which have had recognition errors in previous years, resulting in misstatements and deficiencies being raised. The control environment does not mitigate the risk of error.	<b>Testing performed</b> We have performed the following procedures: <ul style="list-style-type: none"> <li>Performed detailed cut-off testing to determine transactions around year-end have been recorded in the correct period.</li> <li>Performed analytical reviews year-on-year with reference to appropriate metrics</li> <li>Performed reconciliation between the general ledger and Preno booking system for accommodation revenue.</li> <li>Reviewed the process for recognition and ensure it is in accordance with their policy and AASB 15.</li> </ul> <b>Results and conclusion</b> Based on the results of the procedures performed, we have obtained sufficient appropriate evidence that the balance is not materially misstated. We identified some variances – refer to section 6 <i>Misstatements</i> .

### Commonwealth certificates

Each year, we are required under the relevant legislation and Commonwealth Government funding arrangement to provide an audit opinion on the following grants:

Grant acquittal	Status of the audit
Roads to Recovery	As at the date of this report, we have completed our audit of the Roads to Recovery acquittal. We have issued an unmodified opinion with an emphasis of matter on the special purpose basis of preparation, consistent with previous years.
Local Roads and Community Infrastructure Program	As at the date of this report, we have completed our audit of the LRCI acquittals for Phases 2, 3, and 4.

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Grant acquittal	Status of the audit
We have issued an unmodified opinion with an emphasis of matter on the special purpose basis of preparation, consistent with previous years.	

**Materiality**

We reassessed our audit materiality thresholds based on your year-end financial statement balances, and these have changed since we communicated them in the external audit plan. We used these thresholds in finalising our audit and assessing misstatements.

<b>Overall materiality</b>	<b>\$304,000</b> (per external audit plan \$278,000)
<b>Performance materiality</b>	<b>\$228,000</b> (per external audit plan \$208,000)
<b>Clearly trivial threshold</b>	<b>\$15,200</b> (per external audit plan \$13,900)
<b>Specific – property, plant and equipment<sup>1</sup></b>	<b>\$8,982,000</b> (per external audit plan \$8,102,000)
<b>Specific clearly trivial threshold<sup>1</sup></b>	<b>\$449,000</b> (per external audit plan \$405,100)

*Note: <sup>1</sup> Specific materiality is only applicable to the valuation assertion of property, plant and equipment and to the associated asset revaluation surplus balances.*

**Evaluation of quantitative misstatements**

At the date of this report, we have identified quantitative misstatements of \$50,386. Management corrected these misstatements, resulting in a decrease in net assets of and an increase in the operating result.

At the date of this report, we have identified quantitative misstatements of \$243,872 that remain uncorrected by management. If corrected, these would result in an increase in net assets and a decrease in the operating result.

Details of these corrected and uncorrected misstatements are included in section 6 *Misstatements*.

**Evaluation of disclosure misstatements**

At the date of this report, we have identified misstatements in disclosures that required correction to the financial statements. Management corrected these misstatements.

Details of these corrected and uncorrected disclosure misstatements are included in section 6 *Misstatements*.

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### 3. Status of issues

#### Internal control issues

The following table identifies the number of deficiencies in internal controls and other matters we have identified. Details of the deficiencies we identified during our final audit are outlined further in this section. Refer to section 5 *Matters previously reported* for the status of previously raised issues.

Year and status	Significant deficiencies	Deficiencies	Other matters*
Current year issues	4	2	-
Prior year issues – unresolved	10	2	-
<b>Total issues</b>	<b>14</b>	<b>4</b>	<b>-</b>

Note: \*Queensland Audit Office only tracks resolution of other matters where management has committed to implementing action.

The following section details new control deficiencies and other matters identified as at 30 June 2024. It includes a response from management.

Our ratings are as follows. For more information and detail on our rating definitions, please see the webpage here: [www.qao.qld.gov.au/information-internal-controls](http://www.qao.qld.gov.au/information-internal-controls) or scan the QR code.



**Internal control issues**



Significant deficiency



Deficiency



Other matter

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**S Significant deficiencies****24CR-1 Non-compliance with Local Government Regulations****Observation**

A deficiency was raised in 2020 regarding non-compliance with Local Government Regulations. As these issues have not been addressed, this matter has been re-raised as a significant deficiency.

The following areas of the Local Government Regulation have been identified as not being complied with:

- S165 - Required to prepare a five-year corporate plan for each period of five financial years and adopt this plan in sufficient time to allow the budget and annual operational plan to be consistent. Most recent version of a Corporate Plan available on the website is for the period 2018 to 2023.
- S174 – The CEO must present a written assessment of Council's progress towards implementing the annual operational plan at meetings held at regular intervals of not more than three months. During the 2024 financial, only one instance of such a written assessment was identified from minutes review performed.
- S182 – Required to prepare an annual report for each financial year and adopt this within one month after the day the Auditor-General's audit report is issued for the applicable financial statement. This annual report must be published on Council's website within two weeks of adoption. Most recent annual report adopted and made available on the website is for the 2020-21 financial year.
- S237 – As soon as practicable after entering into a large-sized contractual arrangement, Council must publish the relevant details of the arrangement on their website, with this remaining published for a period of at least 12 months. Whilst Council has included a 'Contracts Awarded over \$200,000 (excl. GST)' document on their website, this is identified as not including all awarded large contracts over the last 12 months.
- S272 – Required to make minutes available for inspection by the public, at a local government's public office and on its website, within 10 days after the end of the meeting. During audit procedures conducted in January 2025 around minutes review, it was flagged that Council had not uploaded meeting minutes for any meetings held after July 2024. From this period, continued instances of delays in uploading meeting minutes was identified.

**Implication**

The issues outlined above lead to non-compliance with the Local Government Regulation 2012. Matters specific to disclosure of various documents on the website could lead to perceived lack of transparency by Council to key stakeholders.

**QAO recommendation**

We recommend that Council implement procedures to ensure they are complying with their obligations in accordance with the Local Government Regulations.

**Management response**

Management acknowledges the deficiency and will prioritise compliance in alignment with the Regulations going forward.

Responsible officer: Director Corporate and Community

Status: Work in progress

Action date: June 2026

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**S Significant deficiencies**

**24CR-2 Non-compliance with procurement policy and Local Government Regulations**

**Observation**

We identified the following examples of non-compliance with Council's own policies, which are based on the requirements in the Local Government Regulation 2012, paragraphs 224 to 237.

- Out of 10 samples selected for specific expenditure testing, there were six instances of purchase orders being raised on or subsequent to the supplier invoice date and provision of goods/services. Section 7.1 of Council's Procurement Policy states: *"It is important to note that Purchase Orders must be raised before the supply of goods and/or services, subject to certain exceptions"*. The purpose of purchase orders is to evidence that expenditure has been approved before it is incurred.
- Four instances of medium-sized contractual arrangements were identified, valued between \$15,000 and \$200,000, which were entered into without three quotes being obtained, and no other exemptions were identified as being applicable for lack of quotes.
- From a review of payments over \$200,000 made to suppliers during the financial year, sufficient documentation and resolutions could not be provided to evidence that appropriate procurement steps were followed for a number of such suppliers. Large-sized contractual arrangements must be entered into in accordance with Division 2 and 3 of the LGR, and appropriately disclosed on Council website

**Implication**

The issues outlined above lead to non-compliance with Council's Procurement Policy and the Local Government Regulation 2012. The procurement-specific matters noted could result in inappropriate expenses being incurred by Council without the proper approval/authorisation. Matters specific to disclosure of various documents on the website could lead to perceived lack of transparency by Council to key stakeholders.

**QAO recommendation**

We recommend that Council implement procedures to ensure they are complying with their obligations in accordance with the Procurement Policy and the Local Government Regulation. Further, we recommend that Council ensures the correct processes are being followed for all purchases and appropriate approval/authorisation is obtained before goods/services are incurred.

**Management response**

Management has since implemented staff in key positions with training in the expected Procurement process. Further LocalBuy and tendering have been used with reference to the expectations under the Procurement Policy. Further work will be undertaken during the 2025/26 financial year to instil the expectations.

Responsible officer: Chief Financial Officer

Status: Work in progress

Action date: June 2026

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**S Significant deficiencies****24CR-3 Unsuitable procurement of a contract****Observation**

A supplier was identified as being paid \$363,000 in the 2024 financial year without being disclosed on the Council's contract register, and an additional \$155,000 in the subsequent period. Upon further enquiry around the nature of the services and a review of supplier invoices, it was identified that there were at least two events run for Council as part of the delivery of activities to the community. This was in relation to three separate funding programs with the same grant provider. The following agreements with the supplier were sighted as electronically signed by an Executive with a delegation of only up to \$50,000, noting that Council never received fully executed copies from the supplier. Services under each agreement are similar in nature.

- Service agreement dated 6 May 2024 - \$405,762 excl. GST
- Service agreement dated 7 July 2024 - \$117,470 excl. GST

A further breakdown in approval controls was identified as a result of invoices received being split by the supplier by milestone, resulting in each invoice individually falling within the medium-sized contractual arrangement threshold. These invoices were therefore work-flowed through the approval flow required of such a contract, with individuals with delegation up to \$50,000 approving the initial purchase orders and payment of invoices. This includes the Executive that signed the service agreements.

It was identified that Council became aware of the insufficient procurement as part of processes undertaken to acquit and submit business cases for underspends reported on the three relevant grant programs. These business cases provided detailed responses on expected spend to be incurred with the above supplier, including expectations for the various community programs to be run. From enquiry with management, it is understood that the Executive that inappropriately signed the supplier service agreements intended to incur the expenditure within a shorter timeframe to avoid the repayment of any further underspends.

There were no robust records of services completed obtained from the supplier to verify whether the scope of agreed upon services were actually achieved prior to payment being made. This is now in question as there are currently two outstanding invoices which Council has issued a letter of concern to the supplier specifically requesting details be provided for all works completed under the invoices. No response has been received to date.

**Implication**

Instances of signing contracts outside of delegation limits and overall non-compliance with the requirements of Council's procurement policy undermines Council's transparency and accountability with regard to following sound contracting principles such as value for money, open and effective competition, and ethical behaviour.

Lack of sufficient contract execution and record-keeping can lead to issues around contract enforceability with third parties.

From a grant funding perspective, mismanagement of services provided by the supplier can raise concerns around appropriateness of grant funding used, which can lead to grant clawbacks or reputational damage with grant providers.

**QAO recommendation**

We recommend the below in response to various aspects of this contract procurement:

- Ensure that delegation thresholds are reinforced to all relevant individuals as well as the importance of following the requirements of the Procurement Policy. Emphasis should be placed on remaining aware of any instances where several invoices are being received from the same supplier within the same period of time for services of a similar nature.
- Maintain fully executed copies of all agreements with third parties as evidence of agreed-upon services.
- Implementation of a process in which the cumulative total dollar value of payments to suppliers is reviewed periodically across a financial year, and any amounts nearing or exceeding the large-sized arrangement threshold be investigated to ensure compliance with the Procurement Policy has been achieved. This should act as a detective control where expenditure with a supplier is identified as being similar in nature and therefore being more appropriate to assess in aggregate as a large-sized contract.

**Management response**

Management has made significant learnings from this event related to a supplier that is no longer used by Council. The principles will form a part of the ongoing work being undertaken in relation to Procurement and contract management in the 2025/26 financial year.

Responsible officer: Chief Financial Officer

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Status: Work in progress

Action date: June 2026

## **S** Significant deficiencies

### 24CR-4 Implementation of POS system for alcohol sales

#### Observation

It was identified during process discussions and specific testing of revenue transactions that Council currently conducts alcohol sales using only an EFTPOS terminal without integration of a Point of Sale (POS) system. This indicates a lack of centralised recording, tracking and managing of a material revenue stream (2024FY: \$1.4 million).

#### Implication

Without detailed transaction records, it becomes difficult to detect discrepancies or fraudulent activities in alcohol sales, which can be especially prone to misappropriation due to the nature of the goods.

#### QAO recommendation

We recommend the implementation of a POS system which will allow for increased oversight over sales information and improved controls in existing revenue recording processes.

#### Management response

Management acknowledges the deficiency and will work towards a suitable solution for Council to be compliant.

Responsible officer: Director of Hospitality and Accommodation

Status: Work in progress

Action date: June 2026

## **D** Deficiencies

### 24CR-5 Non-adherence with funding agreement reporting requirements

#### Observation

We performed specific testing over a funding agreement which covers the period 1 July 2022 to 30 June 2025. This agreement outlined the requirement to complete periodic financial acquittals using a provided template. Following further enquiries, it was identified that the below submissions have been made to the grant provider for this funding.

- 1 July 2022 to 30 June 2023 – signed on 15 February 2024
- 1 July 2023 to 30 June 2024 – signed on 17 April 2025
- 1 July 2024 to 31 December 2024 – signed on 10 March 2025

Reason for the delay in signing and submission of the 2023 and 2024 financial year information was the delay in the annual financial statement audits and high turnover of executive staff over the period, which had a flow-on impact on the reporting to the grant provider.

#### Implication

Failure to meet reporting requirements may constitute a breach of the funding agreement and could lead to financial repercussions in terms of suspension/termination of future funding or requirement to repay funds, and loss of credibility and increased scrutiny.

#### QAO recommendation

We recommend that a centralised document be maintained in which funding reporting requirements, including dates and status of completion, can be monitored for all funding agreements maintained with external parties. This should also include details of responsible persons, as well as frequent communication with these individuals, for each funding program to ensure accountability across the organisation and limited impact where there are changes in key staff.

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We further recommended that clear documentation around grant-related activities, expenditures and outcomes be tracked on an ongoing basis by responsible persons to ensure that accurate reporting can be presented to grant providers as needed, regardless of delays in overarching financial statement audits.

**Management response**

Management has actively worked to ensure that reporting and acquittals are now being attended to in a timely manner. There is now a dedicated staff member who is supported by the finance function to ensure that this is attended to.

Responsible officer: Chief Financial Officer

Status: Resolved pending audit clearance

Action date: December 2025

## **D** Deficiencies

**24CR-6 Conflict of interest management****Observation**

As part of a review of overtime timesheets, it was identified that an employee's timesheet had been initially approved by a close family member who is also a key management person. Whilst sufficient action was taken to obtain approval from the CEO and discussions were had with the individuals involved, this scenario identified a lack of formal conflict of interest policies and procedures maintained by Council. Although the personal relationship between the individuals is informally known, it was also flagged that a conflict-of-interest form has previously not been completed to formally disclose the relationship.

**Implication**

The absence of formal conflict-of-interest policies and procedures can create a lack of transparency within Council, which is increased due to the closeness of the community and limited availability of employees and suppliers to engage services. Unmanaged conflicts of interest can also cause disruptions in operations and expose Council to legal and ethical risks.

**QAO recommendation**

We recommend the development and implementation of formal conflict-of-interest policies and procedures which outline expectations around identifying, disclosing and managing actual and perceived conflicts. This includes addressing the risk around close family members working with each other and expectations with reporting lines and approval workflows.

We further recommend that awareness be brought to the attention of employees through training around the importance of identifying when a conflict exists, and how to disclose and manage these.

**Management response**

Management acknowledges the deficiency and will work towards a documented policy for Council and compliance in the 2025/26 financial year.

Responsible officer: Human Resources Manager

Status: Work in progress

Action date: June 2026

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## Financial reporting issues

This table identifies the number of financial reporting issues we raised. Details of the financial reporting issues we identified during our final audit are outlined further in this section. Refer to section 5 *Matters previously reported* for the status of previously raised financial reporting issues.

Year and status	High risk	Moderate risk	Low risk
Current year issues	–	–	1
Prior year issues – unresolved	–	–	–
<b>Total</b>	–	–	<b>1</b>

The following section details new financial reporting issues identified as at 30 June 2024. It includes a response from management.

Our risk ratings are as follows. For more information and detail on our rating definitions, please see the webpage here: [www.qao.qld.gov.au/information-internal-controls](http://www.qao.qld.gov.au/information-internal-controls) or scan the QR code.



### **L** Low

#### 24CR-7 Errors in LSL provision calculation

##### Observation

Based on a review of the long service leave provision calculation, various issues have been identified which have led to the calculations being incorrect. These issues were identified as follows:

- Consideration of superannuation and Workcover as on-costs has not been made in the calculations.
- Consideration of discounting and inflation has not been made in accordance with the requirements of AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*. This is also not aligned with the employee benefits disclosure in the financial statements which state that the provision is measured on a discounted basis.

##### Implication

Omission of appropriate inputs to the long service leave calculation results in inaccurate representation of the entities liabilities and can also affect compliance with the relevant accounting standards.

##### QAO recommendation

We recommend that Council comprehensively reviews its long service leave provision calculation and amend the approach to ensure all appropriate on-costs are considered and that liabilities are accurately presented in the financial statements.

##### Management response

The Financial Accountant has worked with the Auditors to ensure that long service leave provision calculation is correct going forward.

Responsible officer: Chief Financial Officer

Status: Resolved pending audit clearance

Action date: December 2025

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## 4. Other required information

We are required to report certain matters to those charged with governance. The table below provides a summary of the matters we usually communicate at the end of our audit.







Matters for QAO to consider	How these were addressed
Disagreements with management	During our audit, we received full cooperation from management and had no unresolved disagreements over the application of accounting principles and the scope of our audit.
Significant difficulties	<p>We encountered significant difficulties during the audit.</p> <p>There were a number of difficulties with information provided for audit purposes containing material and immaterial errors – refer section 6 <i>Misstatements</i> for a further description of the misstatements identified during the audit.</p> <p>These adjustments needed to be documented, investigated and discussed with management resulting in additional time being required to complete the audit.</p>
Compliance with laws and regulations	We did not identify any instances of non-compliance with laws and regulations having a material effect on the financial report.
Matters significant to related parties	We did not identify any significant matters relating to related parties during the audit.
Changes to accounting policies	We confirm there were no significant changes to accounting policies during the period.
Other matters significant to the oversight of the financial reporting process	We did not identify any significant matters relating to the financial reporting process during the audit.
Fraud and illegal acts	<p>We enquired of management regarding:</p> <ul style="list-style-type: none"> <li>• Knowledge of any fraud or suspected or alleged fraud affecting the entity involving management, employees who have significant roles in internal control, or others where fraud could have a material effect on the financial report</li> <li>• Knowledge of any allegations of fraud, or suspected fraud, affecting the financial information.</li> </ul> <p>In addition to the above enquiries, we have also undertaken certain testing that we had detailed in our external audit plan, and we are not aware of any fraud or illegal acts during our audit.</p>
Written representations we are requesting	We are required to obtain written representations from management, and where appropriate, those charged with governance. Our requested written representations are included with this report. We have discussed these with management, and they are comfortable to make these representations. Those charged with governance should also make appropriate enquiries of management to be satisfied with the written representations made.
Other information in the entity's annual report	We have not yet performed audit procedures to verify the other information in the entity's annual report as required by Australian Auditing Standard ASA 720 <i>The Auditor's Responsibilities Relating to Other Information</i> . Our review will examine whether financial and non-financial information in the annual report are consistent with the financial report.

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## 5. Matters previously reported

The following table summarises control deficiencies, financial reporting issues and other matters that we previously reported and unresolved issues we raised in prior years.

Ref.	Rating	Issue	Status and comment
23CR-1		<b>Review of asset revaluations is not sufficient</b> There was lack of sufficient review of the comprehensive valuation performed on all asset classes. This resulted in revision being required, which had a significant impact on the valuation outcome.	<b>Work in progress</b> No formal position paper prepared, or evidence of revaluation movements being tabled and accepted by Council in the 2024 financial year. Responsible officer: Chief Financial Officer Action date: June 2025 Revised action date: December 2025
23CR-2		<b>Stormwater assets have not been revalued</b> A comprehensive revaluation was not performed on stormwater drainage network assets. An arbitrary replacement cost was applied, along with a useful life in line with other stormwater assets.	<b>Work in progress</b> No comprehensive revaluation conducted on stormwater assets in the 2024 financial year. To be rectified as part of comprehensive in 2026. Responsible officer: Chief Financial Officer Action date: June 2025 Revised action date: June 2026
23CR-3		<b>Useful lives of assets are not supported by an asset management plan</b> Council has not implemented an asset management strategy and does not have a current long-term asset management plan that supports the useful lives of its assets.	<b>Work in progress</b> Asset Management Plans are yet to be implemented. Responsible officer: Chief Financial Officer Action date: June 2025 Revised action date: December 2027
23CR-4		<b>Lack of credit card policy</b> Council does not maintain a credit card policy, nor is any other expenditure/procurement policy enforced in relation to credit card transactions.	<b>Work in progress</b> Credit card policy has not yet been implemented. Responsible officer: Chief Financial Officer Action date: June 2025 Revised action date: December 2025
23IR-1		<b>Lack of documented policies and procedures</b> There is a lack of documented policies and procedures specifically around the IT environment (i.e. user access for new and transferred employees, termination of user access, passwords, third party access policy).	<b>Work in progress</b> Lack of such policies and procedures existed during the 2024 financial year. Responsible officer: Chief Financial Officer Action date: June 2025 Revised action date: December 2025
22CR-2		<b>Lack of preferred supplier listing</b> Identified that a preferred supplier listing is not utilised which has led to non-compliance issues with the Local Government Regulation 2012.	<b>Work in progress</b> Preferred supplier listing was not utilised during the 2024 financial year.

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Ref.	Rating	Issue	Status and comment
			Responsible officer: Chief Financial Officer Action date: December 2024 Revised action date: December 2025
22CR-3		<b>Insufficient credit card processes</b> During credit card testing, there were several instances of a lack of supporting documentation being retained for transactions, which is non-compliant with the credit card policy. Furthermore, identified credit card reconciliations are not performed in a timely manner.	<b>Work in progress</b> Credit card reconciliations noted as being performed over the 2024 financial year; however, identified five instances of supporting documentation not being retained for transactions. Responsible officer: Chief Financial Officer Original action date: June 2024 Revised action date: December 2025
22CR-4		<b>Insufficient procurement processes</b> Various issues with Council's procurement processes were identified as detailed in the 2022 Closing Report.	<b>Closed</b> This matter has been escalated to a new significant deficiency (24CR-2) and as such this one has been closed. Refer section 3 <i>Status of Issues</i> for further details.
22CR-5		<b>Lack of revenue processes</b> Various cut-off issues identified within all revenue streams as a result of a lack of processes, particularly around invoicing of goods or services in a timely manner.	<b>Work in progress</b> Identified cut-off errors in various revenue streams – refer to section 6 <i>Misstatements</i> . Responsible officer: Chief Financial Officer Action date: December 2024 Revised action date: December 2025
22CR-6		<b>Errors in asset register</b> Significant errors in the asset register maintained by Council were identified, as detailed in the 2022 Closing Report. Recommended implementation of an appropriate asset management software.	<b>Work in progress</b> Asset register remains in Excel form and was not regularly maintained, updated or reconciled throughout the 2024 financial year. Responsible officer: Financial Accountant Action date: December 2027
22CR-7		<b>Paying super on leave loading</b> Identified that Council had not been paying superannuation on leave loading in line with ATO's requirements.	<b>Resolved</b>
21IR-1		<b>Completeness of accommodation revenue</b> Identified that there is no regular reconciliation process between PRENO and Xero applications which has led to historical issues with transaction flow and data entry.	<b>Resolved pending audit clearance</b> Cut-off issues continued to be identified in the PRENO booking system in the 2024 financial year. Identified that processes have since been implemented to improve the accuracy of PRENO data and reflection of information in Xero. To be confirmed as part of 2025 financial year audit. Responsible officer: Financial Accountant


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Ref.	Rating	Issue	Status and comment
			Original action date: March 2022 Revised action date: December 2025
20IR-2	<b>S</b>	<b>Lack of evidence or review of financial management and fraud risks and control measures</b> Limited processes around identifying financial management risks the Council is exposed to and appropriate control measures.	<b>Resolved</b>
23CR-5	<b>D</b>	<b>Payroll records are not up to date</b> A number of instances were identified in which supporting payroll documentation provided was outdated and did not agree to payrates for employees.	<b>Resolved</b>
23CR-6	<b>D</b>	<b>Management of stock on hand is insufficient</b> Identified that movements in the batching plant, parts, carriage and bakery stocks balances had not been recorded in the stock listing since 30 June 2023.	<b>Resolved</b>
23CR-7	<b>D</b>	<b>Duplicate invoices were paid by Council</b> Two instances were identified where duplicate supplier invoices were paid by Council, as a result of XERO controls being circumvented and multiple purchases orders being raised.	<b>Resolved</b>
20CR-2	<b>D</b>	<b>Year-end processes – high level of adjustments</b> Historically have been a number of misstatements during audits due to a lack of reconciliation processes for revenue streams and deficiencies in quality assurance processes for other balances.	<b>Work in progress</b> Refer section 6 <i>Misstatements</i> for high-level of misstatements identified during the audit. Responsible officer: Financial Accountant Original action date: December 2020 Revised action date: December 2025
17IR	<b>D</b>	<b>No review of bank reconciliations</b> No independent review of bank reconciliations is enforced by an individual independent of the banking and receipting process.	<b>Resolved</b>
16IR	<b>D</b>	<b>Compliance matters</b> Council has not implemented an asset management strategy and has not adopted a long-term asset management plan.	<b>Work in progress</b> Management has not resolved this matter and continues to work on it. Responsible officer: Financial Accountant Original action date: October 2021 Revised action date: December 2027
21IR-3	<b>H</b>	<b>Management of capital works</b> Several information breakdowns historically identified which have resulted in significant delays in the capitalisation of capital works, recognition of grant revenue and management of contract balances.	<b>Resolved</b>

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Ref.	Rating	Issue	Status and comment
20IR-8		<b>Compliance with Act and Regulations</b> Various non-compliance issues mainly around making minutes available for inspection and publishing contractual arrangements worth \$200,000 or more.	<b>Closed</b> This matter has been escalated to a new significant deficiency (24CR-1) and as such this other matter has been closed. Refer section 3 <i>Status of Issues</i> for further details.

SENSITIVE

2024 Closing report

## 6. Misstatements

### Summary of corrected quantitative misstatements

We identified the following quantitative misstatements during the audit. Management subsequently corrected them in the financial statements.

#	Details	Profit or loss	Asset	Liabilities	Equity
		Dr/(Cr)	Dr/(Cr)	Dr/(Cr)	Dr/(Cr)
		\$	\$	\$	\$
1	Contract liability	-	-	30,956	-
	Grants – recurrent	(30,956)	-	-	-
	<i>Correct treatment of recurrent ATSI Public Health Program funding</i>				
2	Accounts receivable	-	57,178	-	-
	Other payables	-	-	(57,178)	-
	<i>Reclassify credit balances in debtor listing</i>				
3	Provision for doubtful debts	-	111,703	-	-
	Doubtful debts expense	(111,703)	-	-	-
	<i>Adjust overstated provision for doubtful debts</i>				
4	Grants - capital	465,300	-	-	-
	Grants – recurrent	(465,300)	-	-	-
	<i>Correct classification of NIAA funding from capital to recurrent</i>				
5	Grants – capital	603,277	-	-	-
	Grants – recurrent	(603,277)	-	-	-
	<i>Reclassification of other miscellaneous funding from capital to recurrent</i>				
6	Employee provision – long service leave	31,203	-	-	-
	Employee costs – long service leave	-	-	(31,203)	-
	<i>Account for on-costs, discount factor and inflation not considered in leave calculation</i>				
7	Repairs and maintenance expense	161,842	-	-	-
	Work in progress	-	(161,842)	-	-
	<i>Correct treatment of expenditure on LRCI phase 3 predominantly operational in nature</i>				
	<b>Total</b>	<b>50,386</b>	<b>7,039</b>	<b>(57,425)</b>	<b>-</b>

SENSITIVE

2024 Closing report

## Summary of uncorrected quantitative misstatements

Our audit identified the following quantitative misstatements, which we reported to management. Management has assessed these misstatements as not material (either to the financial statements as a whole or to individual line item presentations). We concur with management's assessment.

#	Details	Profit or loss	Asset	Liabilities	Equity
		Dr/(Cr)	Dr/(Cr)	Dr/(Cr)	Dr/(Cr)
		\$	\$	\$	\$
1	Employee costs – salaries and wages	44,420	-	-	-
	Retained surplus	-	-	-	(44,420)
	<i>Reclassify Roads to Recovery wages into correct period</i>				
2	Accommodation revenue	38,589	-	-	-
	Retained surplus	-	-	-	(38,589)
	<i>Cut-off error - accommodation revenue recognised in 2024FY but related to previous periods</i>				
3	Information technology maintenance expense	79,422	-	-	-
	Other creditors	-	-	(79,422)	-
	<i>Accrue for information technology expense incurred in 2024FY</i>				
4	Work in progress	-	75,000	-	-
	Other creditors	-	-	(75,000)	-
	Contract liability	-	-	75,000	-
	Grants – capital	(75,000)	-	-	-
	<i>Accrue for HPW Interim Remote Capital Programme expenditure incurred in 2024FY</i>				
5	Work in progress	-	28,000	-	-
	Other creditors	-	-	(28,000)	-
	Contract asset	-	28,000	-	-
	Grants – capital	(28,000)	-	-	-
	<i>Accrue for QRA REPA MoSC.0018.23.24U.REC expenditure incurred in 2024FY</i>				
6	Inventory	-	32,441	-	-
	Cost of goods sold	(32,441)	-	-	-
	<i>Projected error for inaccurate valuation of stock</i>				
7	Contract and recoverable works revenue	74,068	-	-	-
	Retained surplus	-	-	-	(74,068)
	<i>Cut off error – record QBuild revenue related to 2022FY in correct period</i>				

SENSITIVE

2024 Closing report

#	Details	Profit or loss	Asset	Liabilities	Equity
		Dr/(Cr)	Dr/(Cr)	Dr/(Cr)	Dr/(Cr)
		\$	\$	\$	\$
8	Retained surplus	-	-	-	29,718
	Contract asset	-	(29,718)	-	-
	<i>Amend reconciliation for revenue and contract asset balance for W4QC20-1</i>				
9	Retained surplus	-	-	-	53,077
	Consultancy fees	(53,077)	-	-	-
	<i>Amend cut-off of expenditure incorrectly capitalised in 2023FY</i>				
10	Retained earnings	-	-	-	30,000
	Contractor expenses	(30,000)	-	-	-
	<i>Correct expenditure incorrectly capitalised on the Church (not a Council asset)</i>				
11	Fixed asset – furniture and equipment	-	23,228	-	-
	Retained surplus	-	-	-	16,793
	Consultancy fees	(40,021)	-	-	-
	<i>Amend expenditure on the Kerbside Bin Project</i>				
12	Accumulated depreciation – buildings	-	26,105	-	-
	Depreciation - buildings	(26,105)	-	-	-
	<i>Correct overstated depreciation recorded on contributed asset</i>				
13	Contract asset	-	29,451	-	-
	Grants - capital	(29,451)	-	-	-
	<i>Recognise additional revenue for Civic Centre in line with expenditure</i>				
14	Grants – capital	17,324	-	-	-
	Contract liability	-	-	(17,324)	-
	<i>Take up contract liability for unspent Sustainability Waste Strategy (Garbage Truck) program funds to be carried over to future program</i>				
15	Retained surplus	-	-	-	183,600
	Commercial fees and charges revenue	(183,600)	-	-	-
	<i>Shift impact of refunds for General Annual Service Charges invoiced and paid in 2019 and 2020 FY's</i>				
16	Retained surplus				84,609
	Other payables			(84,609)	
	<i>To record likely repayment of overcharged accommodation revenue</i>				

SENSITIVE

2024 Closing report

#	Details	Profit or loss Dr/(Cr)	Asset Dr/(Cr)	Liabilities Dr/(Cr)	Equity Dr/(Cr)
		\$	\$	\$	\$
	Total	(243,872)	212,507	(209,355)	240,720

SENSITIVE

2024 Closing report

## Summary of corrected/uncorrected disclosure misstatements

Various disclosure and presentation adjustments were made following audit review of the financial statements.

These corrected misstatements included, but were not limited to:

- Correction of prior year balances which do not agree to signed 2023 financial statements.
- Correcting capitalised wages disclosures, impacting classification of materials and services and employee benefits expense.
- Arithmetic errors and classification adjustments in cash flow statement.
- Determination of split of grants, subsidies, contributions and donations between overtime and at a point in time.
- Classification of contract liabilities as relating to construction of Council controlled assets.
- Classification of PPE transactions in note disclosures.
- Correction of disclosure of index applied and indexation revaluation adjustment across asset classes.
- Correction of classification of asset additions as renewals.
- Correction of operating cash flow reconciliation note to agree to the statement of cash flows.
- Correction of calculation of financial sustainability ratios.

As at the date of this report – there are no material uncorrected disclosure misstatements.

SENSITIVE

2024 Closing report

## 7. Next year planning considerations

We identified the following matters during the current year audit for consideration in planning next year’s audit.

### Climate-related financial disclosures

Next year audit planning considerations	Potential effect on your reporting obligations	Potential effect on your audit
<p>As a non-mandatory reporting entity, your entity does not need to prepare climate-related financial disclosures in compliance with AASB S2 Climate-related Disclosures and have this audited under the ASSA 5010 timetable.</p> <p>Queensland Treasury has communicated to us that it does not intend to include your entity within its whole-of-government reporting framework.</p> <p>The department of local government is considering a sector-wide response. We encourage local governments to engage with the department of local government prior to devoting time and resources to determining their approach to reporting.</p>	<p>At this point there is no effect on your mandatory reporting obligations for 2026 or future years. Your entity may choose to voluntarily report against AASB S2. As part of your decision making, you should also consider who your report users are, and what their information needs are. We strongly encourage you to engage with us prior to making this decision. Planning to develop a valuable report is a significant commitment.</p>	<p>We have commenced our engagements for clients who are preparing mandatory reports now. Our experience is that engagement at least 18 months out from the first reporting date allows us to develop a shared understanding of the roles and responsibilities and assess your readiness for reporting. If you chose to prepare a voluntary S2 compliant report, we would recommend that you allow a similar amount of time.</p>



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**12.3 Banking arrangements - Addition of Chief Financial Officer to accounts**

**Author:** Chief Financial Officer

**Attachments:** Nil

**PURPOSE (EXECUTIVE SUMMARY)**

This report is tabled for Elected Members to endorse financial accounts signatory privileges for a newly appointed authorised person, the Chief Financial Officer.

The Chief Financial Officer has legitimate financial oversight and delegation, as set out in the Council *Procurement Policy* and associated documents, including a contracts manual and probity plan, adopted 29 January 2025.

This ensures good governance and open, transparent, sound fiscal management, as a part of Council's routine operations.

**BACKGROUND & PREVIOUS COUNCIL CONSIDERATIONS**

Local governments are required to maintain robust financial management practices in accordance with the *Local Government Act (2009)* and the *Local Government Regulation (2012)*.

Clause 13 of Council's *Procurement Policy, Contracts Manual and Probity Plan* stipulates that "The Chief Executive Officer has the delegated authority to allocate financial delegation to Personnel. Any new positions or changes/variations must be approved by the Chief Executive Officer in accordance with the relevant legislation".

Local Government Chief Financial Officers undertake a critical role in managing public funds, approving transactions, and ensuring accountability. Council's procurement policy also stipulates ethical behaviour and fair dealing consistently involving impartiality, fairness, independence, openness, integrity, and professionalism.

The addition of the new Chief Financial Officer, Ms Joanne Gowans upholds Council's policies and legislative requirements, whilst simultaneously supporting council's seamless financial operations.

Specifically, authorised signatory privileges relate to Westpac Bank, Commonwealth Bank and Queensland Treasury Commission accounts held by Council.

**FINANCIAL & RESOURCE IMPLICATIONS**

Addition of the newly appointed Chief Financial Officer does not have any direct financial or resources implications.

The addition of the Chief Financial Officer as an authorised signatory for all of Council's bank accounts proactively helps to ensure seamless financial transactions and longer-term operational sustainability.

**RECOMMENDATION**

That Council endorse Chief Financial Officer, Ms Joanne Gowans be added as an authorised signatory for all Mornington Shire Council Westpac Bank and Queensland Treasury Commission accounts from September 2025.

**13 HUMAN RESOURCES****13.1 Human Resources Report**

**Author:** Director Corporate & Community

**Attachments:** Nil

**PURPOSE (EXECUTIVE SUMMARY)**

The purpose of this report is to provide Elected Members with an update related to Human Resources Management operations for the month of August 2025.

**BACKGROUND & PREVIOUS COUNCIL CONSIDERATIONS*****Human Resources (HR) Strategic Actions***

During the reporting period the following actions were undertaken:

**People and Culture – Attract, Develop and Retain**

During this reporting period there has been one resignation submitted by a full-time employee and five (5) casual employees have been removed from the casual employee register.

Three administration employees have abandoned their employment and been provided with the opportunity to respond to council's request to return to work. To date no responses have been received.

During the reporting period the following positions have been filled:

- Indigenous Knowledge Centre Officer
- Indigenous Knowledge Centre Coordinator
- Supervisor Traffic Control
- 4 x traffic controllers
- 2 x bicycle maintenance officers
- Bakery assistant
- Community Development Coordinator
- Hospitality Assistant

The following positions are currently advertised at key locations throughout the community and on Seek ensuring potential candidates from on island:

- Senior carriage limit officer
- Director Housing and Facilities
- Building Supervisor
- Construction Manager
- Bakery Apprentice

- Public Relations & Communications Officer
- Environmental Control Officer

Despite the opportunities available difficulties are still being experienced in relation to receiving suitable / interested applicants from on island.

### **HR Innovation and Continuous Improvement**

Work continues with the development and implementation of MSC's Human Resources Information System. The core HR module has now been activated. Work has now commenced on the configuration of the Recruitment and Onboarding modules.

### **Investing in our Employees and Community - Training & Development**

#### **Training:**

- 28 August 2025, Simon Carter from MRAEL attended for meetings with all apprentices
- 1 x staff member commenced Certificate IV in Accounting & Bookkeeping
- 3 x plumbing apprentices are booked for TAFE block training from mid-October until mid-November 2025
- Finalisation of enrolment as a (mature aged) plumbing apprentice
- White card training rebooked (due to flight lack of availability) now booked for 1 October, including new Traffic control employees, and possibly Try A Trade employees.
- Traffic Control Training organised for 2 October for four new Traffic Control staff and existing Traffic Control Supervisor.
- 1 x staff member completed scaffolding training, telehandler and working from heights. Further training, for EWP, Telehandler and Working from Heights has been organised from 24 September to 29 September.
- Further training being arranged for two more staff members late October. (Travis Willetts – Working from heights and possibly Duncan Mack –Telehandler)
- Apprentice Carpenter completed block training at TAFE (Dane Toby).
- Tristin Thompson has been invited to attend Queensland Indigenous Councils Water Operator Network Workshop for a presentation on jar testing and managing administrative compliance.
- Apprenticeships Data Management System (ADMS) - Employer claims on behalf of Mornington Shire Council have been submitted for three staff for end of September claims, two claims are currently being processed for 6 October.

ADMS claims for registered apprentices and Trainees are a funded incentive and these claims can be made by each apprentice or trainee when they are eligible through the year.

Each apprentice and trainee who have enrolled into a course and who has registered has this entitlement. Council supports to assist the staff with these claims and to ensure all claims are complete and finalised for each apprentice and trainee with this eligibility during each period of the registered contract to their training.

#### ***Trainee and apprentice progress reports***

- Progress Reporting from the Supervising Registered Training Organisation (SRTO) for each apprentice and trainee on a scheduled basis has been proactive and on time for data management. All progress reports come from the Registered Training Organisation (RTO) and provides updated information through each quarter to show apprentice and trainee

progression towards completion of units of competency, as well as the overall registered courses that they are enrolled in.

- Progress Reports provide council with insights related to registered apprentice or trainee development in their chose field.
- Work is being undertaken with supervisors in departments who have apprentices to set a structure where all apprentices and trainees are up to date with their work-related information which is important to their record books and online portals where each of the trainees and apprentices fill in records and send through to their SRT0.

### ***HR metrics and workforce analytics***

Resourcing at the time of the writing of this report totals 168 employees, consisting of 135 full time, 8 part time and 25 casuals.

### ***Workforce planning and performance***

Full time employees are still not completing timesheets and recording attendance.

There has been some attendance improvement since absentee rates have been highlighted, and conversations have occurred with individual team members.

### ***Funded training projects***

#### *Try A Trade*

This program has been successful, and we now have four (4) Try a Trade appointees ready to commence. The staff selected for this program have a chance to undertake four different trades during a twelve-month period.

#### *Traffic Controller*

Traffic Controller vacancies have now been filled and this final process of employment to commence the training is underway. Arrangements have been made for a fully equipped vehicle for Traffic control work.

### ***Food vouchers***

Funding of \$10,000 was provided for 100 food vouchers which was well received when the Town Yard cleanups commenced as Local Disaster Management Committee initiative to remove discarded car bodies and white goods, as well as other items hard rubbish items.

## **Employee Workplace Health and Safety**

### **Traffic Control**

- Training for traffic controllers employed on island, 8 September 2025
- Purchase of traffic control vehicle has been arranged

## **General Safety Issues**

- Asbestos removal is now being arranged by Engineering Department and Department of the Environment, Tourism, Science and Innovation
- Staff briefings being conducted in relation to implementation of the Drug and Alcohol policy have now been finalised, with testing to commence during October 2025

- Leucaena removal funding opportunities are still being sought
- Hearing test for staff being investigated
- One workplace incident occurred in late August resulting in lost time

**FINANCIAL & RESOURCE IMPLICATIONS**

All Human Resources Management projects are operating within 2025/26 allocated budgets.

**RECOMMENDATION**

That Council receive and note the Human Resources report for September 2025.

**14 HOUSING AND FACILITIES**

Nil

**15 ENGINEERING****15.1 Engineering Report**

**Author:** Director Engineering

**Attachments:** Nil

**PURPOSE (EXECUTIVE SUMMARY)**

The purpose of this report is to provide Elected Members with an update related to Engineering division operations for the month of August 2025.

**BACKGROUND & PREVIOUS COUNCIL CONSIDERATIONS*****Airport***

On 15 September 2025 Allan left for a Regional Aviation Association of Australia (RAAA) conference in Hobart to further skills in airport operations.

David Durst arrived 12 September 2025 to run the airport, whilst Allan is away. David has much airport management experience. Previously David ran Aurukun Airport, and he has ten years flight experience.

***Town Amenities / Parks and Gardens***

Chris and Ezra have kept streets clean, neat and tidy. They have also worked to prepare and present the Festival Ground, before the weekend of 19 – 21 September 2025.

***Fencing***

Shannon continues with many projects, airport fencing, shed temporary fencing and helping with the paths, keeping them safe for the public.

***Roads & Civil***

The Civil team is currently working under the 2025 QRA Road Works Program. Erscon visited again two weeks ago to inspect the completed works and expressed satisfaction with the progress they have made. Ben has been away on a two-week holiday and is due back 17 September.

***Batching Plant***

Ross and his team have done an exceptional job, they have completed the Causeway and help with the paths, turning out 140 cubs of concrete, at the high quality we have grown to expect from the crew

**FINANCIAL & RESOURCE IMPLICATIONS**

All Engineering division projects are operating within 2025/26 allocated budgets.

**RECOMMENDATION**

That Council receive and note the Engineering report for September 2025.

**16 PLANNING AND COMMUNITIES**

**16.1 Accommodation and Hospitality Report**

**Author:** Director Corporate & Community

**Attachments:** Nil

**PURPOSE (EXECUTIVE SUMMARY)**

The purpose of this report is to provide Elected Members with an update related to Accommodation and Hospitality division operations for the month of August 2025.

**BACKGROUND & PREVIOUS COUNCIL CONSIDERATIONS**

***Carriage limit update***

**Carriage Limit**

For the month ended	31/07/2025	31/08/2025
Total People ( # Sales)	3,060	1,970
Total Sales \$	246,969	161,005
Trading days	31	31
Average Price Per Person	81	82

During August, the carriage limit transactions recorded a notable decrease in both customer numbers and sales revenue. Compared to July which was unusually high, the main reasoning is most likely around the full implementation of pre-ordering. We are looking at current options to integrate our tavern system with carriage limit so that we are consistent with record keeping and our Point of Sale (POS) system for auditing and compliance purposes.

***Tavern and laundry***

The laundry is in its final stages of plumbing and hot water installation. The plumbing team have also installed taps at the back of the tavern. It is now much easier to clean and maintain the back of the facility and grow as well as maintain a lawn area there, too. During recent weeks with water and a sprinkler, we have started to see some green grass.

The tavern refurbishment project continues to progress and remains a key focus. The last of the quotes for the tavern retro fit have been received. All quotes and options are being evaluated at present to enable progression of this very exciting project. We have undertaken extensive consultation with potential contractors.

One of the prospective contractors for flooring has offered some training on Island with locals if they install the tavern floor. They have also indicated that they can undertake other island works, if there are any flooring/concreting jobs, which potentially be a great opportunity for local skill development and apprenticeships.

This is one of the most important projects for the community and we are committed to getting it right. Our kitchen has been designed considering future long-term use, beyond the next couple of years.

We are preparing for the AFL grand final in the last week of September, followed by the NRL grand final the weekend after with liquor licencing approvals having been formally granted.

***Accommodation***

Accommodation upgrades are still in progress. These remain a high priority, particularly to address long-standing maintenance issues and improve the overall standard of guest rooms.

The VAC 1 block, is the highest priority with the first four almost complete. Once these are back online, the next four are scheduled to start. Unfortunately, these have taken a lot longer than initially anticipated but hopefully the rest will now happen in a timelier manner as key projects on the island start to gather momentum.

We have recently attended the *No Vacancy Expo* in Sydney to investigate potential new booking systems for our accommodation system. Our current system does not have the functionality needed to run accommodation efficiently or effectively and we have reached its limit with the number of rooms we have currently online.

We have also taken the opportunity to source new suppliers for our rooms such as bedding, furniture, fittings, televisions and other items, as well as laundry and cleaning supplies for our new kitchen and laundry. Exciting new uniforms for the tavern back of house and front of house staff are also being considered. We have also taken this opportunity to investigate the Tavern Audio Visual and big screen options for future functions. More information about these initiatives will be provided during coming months, as we finalise these options and funding sources.

**FINANCIAL & RESOURCE IMPLICATIONS**

All Accommodation and Hospitality division projects are operating within 2025/26 allocated budgets.

**RECOMMENDATION**

That Council receive and note the Accommodation and Hospitality report for September 2025.

**16.2 Queensland Government Department of Housing Tenancy Services update**

**Author:** Director Corporate & Community

**Attachments:** 1. Department of Housing - Tenancy Services - Mornington Island delivery report - September 25 [16.2.1 - 3 pages]

**PURPOSE (EXECUTIVE SUMMARY)**

Ms Alexia Kelso, Customer Tenancy Services, Queensland Government Department of Housing intends to provide a verbal status update related to the two hundred and twenty-nine (229) social housing properties in Gununa, Mornington Island.

**BACKGROUND & PREVIOUS COUNCIL CONSIDERATIONS**

Written and verbal reports from the Queensland Government Department of Housing Tenancy Services provide advice related to accounts in arrears, temporary absences and subsequent investigations, vacancies, transitional properties and a register of need.

The Department of Housing team also provide regular reports related to housing allocations and any housing tenancy matters.

Of note from the current report is that the register of need has fifty-four current applications seeking housing with a range of different bedroom requirements.

**FINANCIAL & RESOURCE IMPLICATIONS**

There are no financial impacts for Council regarding Queensland Government Department of Housing Tenancy Services. (Council does retain the Q Build contract for maintenance and upgrade of social housing. However, this commercial arrangement is considered differently from the administrative allocation of housing for community members).

**RECOMMENDATION**

That Council receive and note the report related to Queensland Government Department of Housing Tenancy Services for September 2025.

# Delivery Update

For Mornington Shire Council – September 2025

## Social Housing Properties

- 229 in total Social Housing Properties
  - 1 under an Agency Appointment (Dept. acting as an agent for Council)
  - 229 under a 40yr lease arrangement

## Arrears – 0 weeks and higher

- 72 accounts in arrears

Tenancy management sending breach notices to tenants with outstanding rent arrears  
Rent arrears are decreasing.

Tenancy is working with the tenants and discussing payment plans for outstanding rent arrears –  
payments plans increasing and tenants are continuing to keep plans in place

Tenancy management has successfully signed up new payment plans, arrears continue to reduce.  
We will continue to with conversions and support to these tenants.

## Temporary Absences being investigated/reviewed – ongoing

- 

## Temporary Absences Approved

- 

VACANCIES (not including transitional housing)		
166 Dungguh Cl	2	Under Maintenance
132 Wengka St	3	Under Maintenance - upgrade
342 Karaban St 3	3	Under Maintenance
325A Mukakiya St	5	Under Maintenance

## Transitional Properties / upgrades

44 Wardirran St – Tenanted for upgrade

200 Lardil St – Tenantable

**Register of Need – 54 applications**

Bedroom	#
1	27
2	10
3	7
4	6
5	1
6	1

**Tenancy Management News**

- Tenancy Management currently investigating tenants not residing at properties- ongoing
- Tenancy Management continue to talk to tenants around yard maintenance, letters sent to each household – ongoing
- Tenancy Management working on promoting an application drive for the community together with council and other stakeholders – Plan in place to hold a morning tea to attract community members to apply for social housing. Poster with time and date will be sent to Council to put on social media for community.
- Tenancy Management will investigate household numbers and names to help drive up the applications, working with Council – ongoing

**Next Schedules Visits**

The below trips have been booked and scheduled:

- 23 - 26<sup>th</sup> September – SHO Mary Jo Craigie and SHO Sanita Nuku
- 07 – 10<sup>th</sup> October - CSM Alexia Kelso and SHO Sanita Nuku
- 20 – 24<sup>th</sup> October – CSM Alexia Kelso and SHO Mary Jo Craigie
- 3 to 7<sup>th</sup> November - SHO Mary Jo Craigie and SHO Sanita Nuku
- 17 to 21<sup>st</sup> November - CSM Alexia Kelso and SHO Sanita Nuku

**Tenancy Team**

- Alexia Kelso Client Service Manager – 0459 864 881
- Mary Jo Craigie Senior Housing Officer - 0436 632 037
- Sanit Nuku Senior Housing Officer – 0436 632 074

**Tenancy Team Movements**

- Office will be closed when the team is not on the island.
- Tenancy Management will continue to provide a housing service to the community. The team will be available by phone in the hours between 8:30 – 4:30 Monday to Friday.

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**Contact Details**

**Alexia Kelso Customer Service Manager**

**Ph:** 07 44 372 719

**M:** 0459 864 881

**Department of Housing and Public Works**

**19 West St Mount Isa Qld 4825**

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**16.3 Community grant application - Sarah Isaacs and Thandabi Community Club**

**Author:** Director Corporate & Community

**Attachments:** Nil

**PURPOSE (EXECUTIVE SUMMARY)**

It is mandatory for Queensland Local Government entities to adopt a Community Grants policy, consistent with Sections 194 - 195 of the Local Government Regulation (2012).

Community Grants policies xxx

As such, Council periodically receives Community Grant applications.

Ms Sarah Isaacs submitted a Community Grant application 5 September 2025. The application relates to Thandabi program participants and exposing them to tertiary education pathways generally, as well as University of Queensland protocols for potential Master and PhD research student application processes.

**BACKGROUND & PREVIOUS COUNCIL CONSIDERATIONS**

Ms Isaacs' community grant application is specifically for airfares from Mornington Island to Brisbane and back, for nine (9) Thandabi Community Club members.

On 13 October 2025, Ms Isaacs will be delivering a formal Master by Research/PhD proposal at the University of Queensland, St Lucia campus, ARC Centre of Excellence for Indigenous Futures. Ms Isaacs proposal will be received and considered by Chairperson, Acting Professor Leroy-Dyer and Readers Professor Bainbridge & Doctor Gertz. Her proposed topic is focussed on male juvenile recidivism and grass roots therapeutic methodologies, to reduce criminal behaviour. Ms Isaacs aspires to have young men and women who have been through the system and who have been impacted by the Thandabi program attend the proposal presentation at the University of Queensland. Ms Isaacs' goal is to be the first Indigenous candidate partaking in the research program, from a remote community.

Further, Ms Isaacs highlights that she would also like to have the young men and women actively involved during her university program, as trainer research assistants or facilitators, as well as being participants. She advocates for the experience suggesting that it will in their leadership journey as well as continuing with our program for the upcoming new year.

Ms Isaacs elaborated on her proposal, stating that, "Thandabi Club is a program primarily run by Red Coral Pty. Ltd. a local company and it has been a point of call for those of our community members who are most at risk or marginalised. This opportunity will provide an outside perspective of what further education looks like, what academia/research can do for us and how we can play a part in sharing our story; especially in the youth justice field".

The application most closely aligns with Council's *Youth in Sport, Science, Culture and Technology* community grant category, related "to attend[ing] a state, national or international sporting competition, cultural activity, science and/or technology activity".

**FINANCIAL & RESOURCE CONSIDERATIONS**

Ms Isaacs has obtained quotes related to airfares:

<i>Flight</i>	<i>Departure</i>	<i>Arrival</i>	<i>Price</i>	<i>Total Price</i>
REX Airlines	Mornington Island (ONG)	Cairns (CNS)	\$214.75/person	\$1,932.75
	Cairns (CNS)	Mornington Island (ONG)	\$214.75/person	\$1,932.75
Virgin	Cairns (CNS)	Brisbane (BNE)	\$131/person	\$1,179.00
Jetstar	Brisbane (BNE)	Cairns (CNS)	\$146/person	\$1,314.00
			<b>Total Price</b>	<b>\$6,358.50</b>

This is an estimate for nine (9) adult fares. Please note the Rex Airlines quote is the local airfare price for delegation members and is fixed. Prices from Virgin and Jetstar are subject to change.

The Community Grants fund has an annual allocation of five thousand dollars (\$5,000). To date for the 2025/26 financial year, no grant allocations or expenditure has occurred.

For eligible applications, the maximum community grant allocation for groups is up to three thousand dollars (\$3,000).

A grant allocation of two thousand two hundred dollars (\$2,200) would enable three participants to be a part of a Master/ PhD research proposal presentation at the University of Queensland in Brisbane and ensure some funds for other potential Community Grant applicants during the remainder of the financial year, until 30 June 2026.

## RECOMMENDATION

That Council support the community grant application to the value of two thousand two hundred dollars (\$2,200) and request that Sarah Isaacs attend a Council deputation after the 13 October 2025 event, providing photos and feedback about the outcome of the Master by research/ PhD research proposal and Thandabi Community Club participation.

**16.4 Selectability - Proposed staff accommodation development**

**Author:** Director Corporate & Community

**Attachments:** 1. Selectability - Proposed site development - Survey Plan [16.4.1 - 1 page]

**PURPOSE (EXECUTIVE SUMMARY)**

The purpose of this report is to ensure Elected Member familiarity with Selectability, the residential aged care service provider's current operating circumstances and seek endorsement for modular construction of staff accommodation at the residential aged care site in Kulthangarra Street, at Selectability's cost.

**BACKGROUND & PREVIOUS COUNCIL CONSIDERATIONS**

Selectability provide residential aged care services on Mornington Island. They have capacity for fifteen residents and only accommodate nine residents, at present.

The reason that the facility is not operating at capacity is because Selectability cannot meet ratio requirements for staff and residents. The ratio requirements cannot be fulfilled because there is not enough staff accommodation on island.

Further, there is an ongoing challenge regarding vacant land for residential building allotments within Gununa, too. This is being addressed as a part of a Planning Scheme review, ongoing liaison with Gulf Region Aboriginal Corporation (GRAC) and lobbying with both the Queensland and Australian Governments for additional land release and funding for dwellings.

As such, Selectability have acknowledged the vacant land challenge. The organisation has proactively designed a staff accommodation solution that can be constructed on the existing aged care site. Selectability have also developed a studio apartment design for staff accommodation across all their aged care services throughout the lower Gulf.

Please find a site plan attached illustrating the location of twenty-four (24) proposed studio apartments. These apartments would be two storeys in height, like the image.



Selectability is enthusiastic about delivering the project by 30 June 2026, with due consideration for the wet season.

Additionally, Debra Burden, Selectability Chief Executive Officer has advised the following:

*Selectability is considering providing the Department of Health and Aged Care (DOHAC) with notice to cease aged care services on Mornington Island.*

*The reason selectability is undertaking this consideration is due to the inability to establish our own employee accommodation on island with the result that for the current financial year selectability will be forced to subsidise from our reserves up to \$1m to cover the expenses related to employee accommodation.*

*Our Board of Directors have been very firm that they will not subsidise any expenses associated with aged care service delivery on Mornington Island post 30 June 2026.*

Council understands from Queensland Government state planning that the proposed development is exempt from the planning scheme. However, a conventional town planning and development approval process still occurs, inclusive of public notice and community consultation period.

The proposed staff accommodation also has significant community merit because it enables aged care services to be delivered long term, by an extremely professional provider. This should alleviate all the aged care provider turnover that has occurred during the past ten years.

Selectability have engaged construction company Northern Australian Accommodation Solutions; and they seek a signed agreement/purchase order for the modular buildings' construction, by 10 October 2025.

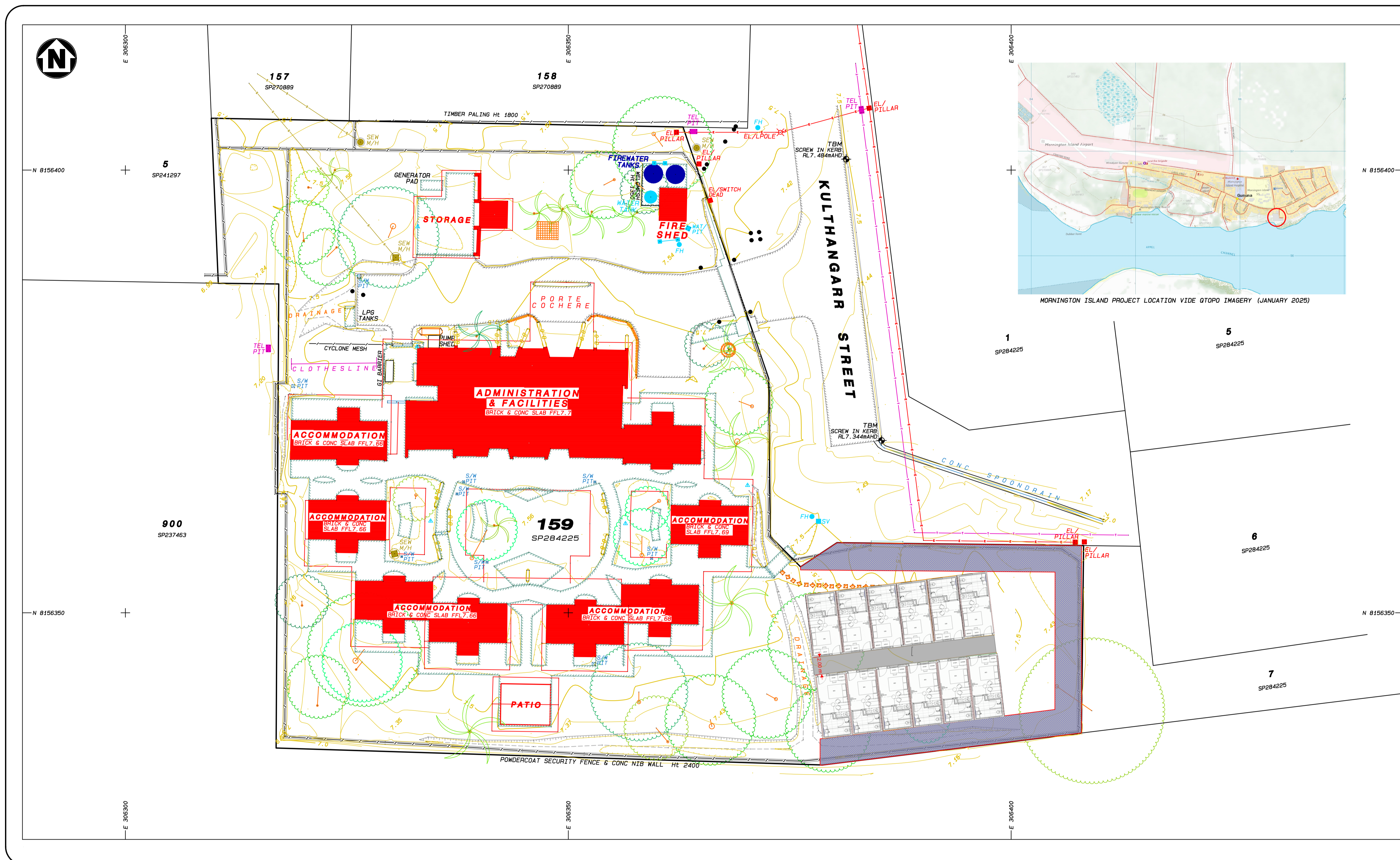
#### **FINANCIAL & RESOURCE IMPLICATIONS**

There are not any financial nor resource implications for Council regarding a proposed residential development for Selectability staff in Kulthangarra Street.

**RECOMMENDATION**

That Council:

- A) Endorse installation of modular buildings at Kulthangarra Street, adjacent to the existing residential aged care facility, comprising up to twenty-four (24) studio apartments, two stories in height, subject to conventional town planning and development application requirements
- B) Extend delegation to the Chief Executive Officer to undertake all liaison with Selectability to ensure that the residential modular housing project can be completed in an expedient manner, so as not to compromise ongoing residential aged care service provision on Mornington Island.



**ADDITIONAL NOTES**

- Boundaries depicted herein are derived from the Digital Cadastral Database (DCDB) and minimal connections to selected survey marks in the local area. Therefore the true location of all boundaries are subject to field survey.
- The existence and location of all underground and overhead services must be verified with the relevant authorities prior to any excavation, demolition or construction works.
- This plan and the associated survey data has been prepared for the purposes of identifying site opportunities and development constraints for a future planning and construction project and should not be used for any other purposes.

B J LANE

Brian Lane LS 10/01/2025  
Date

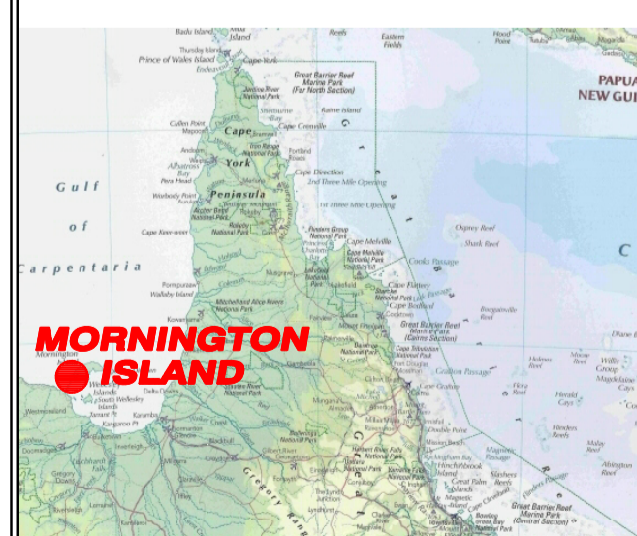
**FEATURE LEGEND**

- Road Line Pavement Marking
- Bollards & Signage
- Access Track/Road Shoulder
- Bitumen Road/Conc Pavement & Road Centreline
- Railway Line
- Telcomm Pit, U/G Telcomm Cable & Telcomm Pillar
- Water Tap, Fire Hydrant, Stop Valve & U/G Mains
- Elec Box, Elec Light Pole, U/G Cable & Power Pole
- Sewer Manhole & U/G Mains
- Stormwater Pit & RCP

**FEATURE LEGEND**

- Fenceline
- Concrete Retaining Wall
- Rock Wall/Line of Rocks
- Building, Eaves & Shed
- Property Boundaries & Boundary Corner & TBM
- Minor Contours & Spot Height
- Index Contours/Depression
- Embankment & Drainage
- Trees & Edge Vegetation

**MAP SHEET KEY**



<p><b>AUSNORTH CONSULTANTS</b></p> <p>B: (07) 4037 0144 M: 0427 570 100 F: (07) 4037 0166</p> <p>PO Box 39 MACHANS BEACH QLD 4878 E: B.Lane@ausnorth.com.au</p>			
REV	DESCRIPTION	APPROVED	DATE

JOB No	<b>24036</b>
CLIENT	<b>SELECTABILITY</b>
SCALE	<b>1:200</b> (A1 Format)
MERIDIAN	MGA2020 ZONE 54
DATUM	AHD VIDE PSM176620
CONTOUR INT	100mm
CAD REF	KUBU NATHA ASCON 1612
SURVEYED	B.J.L. 16/12/2024
DRAFTING	B.J.L. 06/01/2025

PARISH	MORNINGTON
COUNTY	WELLESLEY
LOCALITY	WELLESLEY ISLANDS
LGA	MORNINGTON S.C.
MAP REFERENCE	6764-42421
ORIGINAL DESC	
<b>DETAIL FEATURE CONTOUR &amp; ASSET ASCONSTRUCTED SURVEY</b>	
<b>KUBU NATHA HOSTEL DEVELOPMENT PROJECT</b>	
<b>GUNUNA</b>	
DWG. No.	24036/DTM/01
REV.	

**16.5 Mornington Island Indigenous Knowledge Centre - Proposed formal name**

**Author:** Director Corporate & Community

**Attachments:** Nil

**PURPOSE (EXECUTIVE SUMMARY)**

The purpose of this report is to make recommendation to Elected Members from the Mirndiyan Gununa Aboriginal Corporation, about the late Dick Roughsey's important legacy for the Mornington Island community and formal naming of the new Indigenous Knowledge Centre.

**BACKGROUND & PREVIOUS COUNCIL CONSIDERATIONS**

A Mirndiyan Gununa Aboriginal Corporation board meeting occurred Friday 5 September 2025.

During the meeting, the board had an opportunity to consider recent construction of the Mornington Island Indigenous Knowledge Centre, with generous funds from the Queensland Government and State Library of Queensland.

Board members were also mindful that the new Indigenous Knowledge Centre is a facility for lifelong learning, conventional and digital literacy, as well as community connection and engagement.

As such, the board provided a quick response to the Director Corporate and Community's request for an Indigenous Knowledge Centre name that has local significance and meaning. They nominate *Goobalathaldin Knowledge Centre*, in recognition of the legacy of the late Dick Roughsey and the enormous contribution he made to raising awareness of the rich Lardil cultures.

Dick Roughsey's tribal name was Goobalathaldin, meaning "the ocean, dancing", describing a "rough sea". The proposed name is also extremely relevant because it is the fiftieth anniversary of the publication of Dick Roughsey's book, *The Rainbow Serpent*.

Amongst Roughsey's many accolades, in 1978, he was made Officer of the Order of the British Empire (OBE), for Service to Aboriginal Art and Culture. Earlier, in 1973, Roughsey became the Chair of the Aboriginal Arts Board. He was also a member of the Australian Institute of Aboriginal Studies. In 1971, he wrote the first autobiography by an Aboriginal author. His passion for the preservation of Indigenous culture and traditions meant that he was also appointed to the Aboriginal Advisory Committee for the Australia Council in 1970.

**FINANCIAL & RESOURCE IMPLICATIONS**

The formal naming of the Mornington Island Indigenous Knowledge Centre does not have any recurrent financial implications for Council.

A small initial expense for a formal plaque to be manufactured and wall mounted in the Indigenous Knowledge Centre will be incurred. A plaque costs approximately three hundred and fifty dollars (\$350), inclusive of GST.

**RECOMMENDATION**

That Council endorse the Mirndiyan Gununa Aboriginal Corporation board proposal to formally name the Mornington Island Indigenous Knowledge Centre, "Goobalathaldin Knowledge Centre" as a tribute to the late Dick Roughsey, as well as his contributions towards art, culture and literacy.

**16.6 New Year's Eve - Potential fireworks display**

**Author:** Director Corporate & Community

**Attachments:** Nil

**PURPOSE (EXECUTIVE SUMMARY)**

That Elected Members have an awareness of proposed fireworks displays and costs for New Year's Eve 2025.

**BACKGROUND & PREVIOUS COUNCIL CONSIDERATIONS**

Bright Nite Fireworks have facilitated New Year's Eve celebratory fireworks displays on Mornington Island for almost a decade, providing a family display at 8:00pm, as well as a midnight display for older members of the community.

The quotation total for fireworks products for the two planned displays is twenty-six thousand, four hundred and eighty dollars (\$26,480.00), which is the same pricing as 2024.

Fireworks are deemed a successful celebratory activity to conclude the calendar year and welcome a new year. They bring the community together, fostering social inclusion and wellbeing.

**FINANCIAL & RESOURCE IMPLICATIONS**

Itemised costings for proposed fireworks events include the following items and consideration:

<i><b>Description</b></i>	<i><b>Figure</b></i>
Gold family display at 8pm	11,990
Diamond midnight display	14,490
Flights for two (2) pyrotechnicians	1,800
Accommodation for three (3) nights	1,000
Car hire	600
Community BBQ	1,000
Freight	1,000
<b>Total</b>	<b>31,880</b>

The most substantial element of fireworks event budget pertains to the fireworks displays and pyrotechnics products. Each display occurs for 14 - 18 minutes.

Community Safety Plan grant funds and allocated community event funds can be utilised to pay for fireworks displays.

**RECOMMENDATION**

A) That That Council provide support for the 2025 New Year's Eve fireworks display to the value of thirty-one thousand, eight hundred and eighty dollars (\$31,880) and future fireworks events costs will be reviewed as a part of the 2026/27 budget process.

OR

B) Council resolves not to support the expenditure for New Year's Eve fireworks displays.

**17 GENERAL BUSINESS****18 CONFIDENTIAL REPORTS**

20.1 Change of banks for Council banking arrangements

**18.1 Change of financial institution for Council's banking arrangements****CONFIDENTIAL**

<b>Section under the Regulation:</b>	The grounds on which part of the Council or Committee may be closed to the public are listed in Section 254J of the Local Government Regulations 2012.
<b>Sub-clause and Reason:</b>	Section 254J(g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government

**19 NEXT MEETING**

Wednesday 29 October 2025

**20 CLOSURE**