

Circular Details	Circular No 18-28 / 26 September 2018 / A567705
Previous Circular	
Who should read this	Councillors / General Managers / All council staff / Specific business areas
Contact	Performance Team / (02) 4428 4100
Action required	Council to implement

Annual Report Checklist

What's new or changing

- The Annual Report Checklist has been updated.

What this will mean for your council

- Council can use the checklist to ensure that it has included all of the information required under the *Local Government Act 1993* (the Act), the *Local Government (General) Regulation 2005* and other relevant legislation and guidelines in its annual report.

Key points

- Under the Act, councils must prepare an annual report within five months after the end of the year.
- The council must upload a copy of the annual report to its website and provide a copy to the Minister for Local Government (the Minister) and such other persons and bodies as regulations apply. Council can notify the Minister by providing a URL link to the Office of Local Government (olg@olg.nsw.gov.au).
- Councils should ensure they report performance against targets, outcomes, efficiency and cost effectiveness over time.
- Councils which held elections in 2017:
 - are exempt from the requirement under s.428A of the Act for a council to include in its annual report a report as to the State of the Environment, and
 - are required to detail council's achievements in implementing the community strategic plan over the previous two years in annual reports of the year in which an ordinary election of councillors is held (2020).
- For councils which held elections in 2017 there are no exceptions to reporting requirements under other Acts, nor to the data provision requirements of other agencies. These councils should continue to meet these obligations where applicable.

Where to go for further information

- The annual report checklist is available on the Office of Local Government's website at www.olg.nsw.gov.au.



Tim Hurst
Chief Executive

Annual Report Checklist

Description	Reference	Included?	
Within 5 months after the end of (financial) year, prepare a report as to councils achievements in implementing its delivery program and the effectiveness of the principal activities undertaken in achieving the objectives at which those principal activities are directed	<i>Local Government Act 1993</i> (Act) s 428(1)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
The annual report of the year in which an ordinary election of councillors is held, must contain council's achievements in implementing the community strategic plan over the previous four years	Act s 428(2)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
The annual report must prepared in accordance with Integrated Planning and Reporting Guidelines (IP&R). This should include council's performance over time, efficiency and effectiveness in the delivery of services identified in delivery programs and operational plans.	Act s 428(3)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Must contain a copy of the council's audited financial reports prepared in accordance with the <i>Local Government Code of Accounting Practice and Financial Reporting</i> (may be an attachment)	Act s 428(4)(a)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Must contains other information as the IP&R Guidelines or the regulations may require	Act s 428(4)(b)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Copy of the council's annual report must be posted on the council's website and be provided to the Minister for Local Government (via OLG). This can be done by notifying the OLG of a URL link	Act s 428(5)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Include particulars of any environmental upgrade agreement entered into by the council	Act s 54P(1)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Report on activities funded via a special rate variation of general income including: <ul style="list-style-type: none"> reporting requirements set out in the Instrument of Approval projects or activities funded from the variation outcomes achieved as a result of the project or activities 	Special Rate Variation Guidelines* (SRV Guidelines) 7.1	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Amount of rates and charges written off during year	<i>Local Government (General) Regulation 2005</i> (Reg), cl 132	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Details, including purpose of overseas visits by councillors, council staff or other persons representing council (including visits sponsored by other organisations)	Reg cl 217(1)(a)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<p>Total cost during the year of the payment of expenses of, and the provision of facilities to, councillors in relation to their civic functions.</p> <p>Identify separate details on the total cost of:</p> <ul style="list-style-type: none"> • provision of dedicated office equipment allocated to councillors • telephone calls made by councillors • attendance of councillors at conferences and seminars • training of councillors and provision of skill development • interstate visits by councillors, including transport, accommodation and other out-of-pocket travelling expenses • overseas visits by councillors, including transport, accommodation and other out-of-pocket travelling expenses • expenses of any spouse, partner or other person who accompanied a councillor in the performance of his or her civic functions, being expenses payable in accordance with the Guidelines for the payment of expenses and the provision of facilities for Mayors and Councillors • expenses involved in the provision of care for a child of, or an immediate family member of, a councillor 	Reg cl 217(1)(a1) (i), (ii), (iii), (iv), (v), (vi), (vii), (viii)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<p>Details of each contract awarded for amounts greater than \$150,000 including:</p> <ul style="list-style-type: none"> • name of contractor (except employment contracts – contracts of service) • nature of goods or services supplied • total amount payable 	Reg cl 217(1)(a2) (i), (ii)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<p>Summary of the amounts incurred by the council in relation to legal proceedings including:</p> <ul style="list-style-type: none"> • amounts incurred by council in relation to proceedings taken by or against council (including out of court settlements) • summary of the state of the progress of each legal proceeding and (if finalised) the result 	Reg cl 217(1)(a3)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<p>Include resolutions made concerning work carried out on private land, including:</p> <ul style="list-style-type: none"> • details or a summary of any resolutions made under section, and 	Reg cl 217(1)(a4) & Act s 67, 67(2)(b)	Yes <input type="checkbox"/>	No <input type="checkbox"/>

<ul style="list-style-type: none"> details or summary of any work carried out, where the charge is less than the approved fee, the proposed fee to be charged and the total amount subsidised by council 			
Total amount contributed or otherwise granted to financially assist others	Reg cl 217(1)(a5) & Act s 356	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Statement of all external bodies that exercised functions delegated by council	Reg cl 217(1)(a6)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which council held a controlling interest	Reg cl 217(1)(a7)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which the council participated during the year	Reg cl 217(1)(a8)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Statement of activities to implement its EEO management plan	Reg cl 217(1)(a9)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<p>Statement of the total remuneration package of the general manager including:</p> <ul style="list-style-type: none"> total value of the salary component of the package total amount of any bonus, performance or other payments that do not form part of the salary component total amount payable by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the general manager may be a contributor total value of any non-cash benefits for which the general manager may elect under the package total amount payable by way of fringe benefits tax for any such non-cash benefits 	Reg cl 217(1)(b)(i), (ii), (iii), (iv), (v)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<p>Statement of the total remuneration packages of all senior staff members, expressed as the total (not of the individual members) including:</p> <ul style="list-style-type: none"> total value of salary components of their packages total amount of any bonus, performance or other payments that do not form part of salary components of their packages total amount payable by the council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which any of the may be a contributor total value of any non-cash benefits for which any of them may elect under the package 	Reg, cl 217(1)(c) (i), (ii), (iii), (iv), (v)	Yes <input type="checkbox"/>	No <input type="checkbox"/>

<ul style="list-style-type: none"> total amount payable by way of fringe benefits tax for any such non-cash benefits 			
A statement detailing the stormwater management services provided (<i>if levied</i>).	Reg cl 217(1)(e)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
A statement detailing the coastal protection services provided (<i>if levied</i>).	Reg cl 217(1)(e1)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<p>Detailed statement, prepared in accordance with such guidelines as may be issued by the Director-General from time to time, of the council's activities during the year in relation to enforcing, and ensuring compliance with, the provisions of the <i>Companion Animals Act 1988</i> (CA Act) and the <i>Companion Animal Regulation 2018</i>, including:</p> <ul style="list-style-type: none"> lodgement of pound data collection returns with the OLG (Survey of council seizures of cats and dogs). lodgement of data about dog attacks with the OLG. amount of funding spent on companion animal management and activities. community education programs carried out and strategies the council has in place to promote and assist the desexing of dogs and cats. strategies in place for complying with the requirement under s 64 of the CA Act to seek alternatives to euthanasia for unclaimed animals. off leash areas provided in the council area detailed information on fund money used for managing and controlling companion animals in its area 	<p>Reg cl 217(1)(f)</p> <p>Companion Animals Guidelines* (CA Guidelines)</p>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Report on certain proposed capital works projects where a capital expenditure review had been submitted	OLG Capital Expenditure Guidelines*	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Councils considered to be 'human service agencies' under the CR Act (provide services directed at carers and/or people being cared for by carers) must report on compliance with the CR Act for the reporting period.	<i>Carers Recognition Act 2010</i> (CR Act), s 8(2)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Information on the implementation of council's Disability Inclusion Plan and give a copy to the Minister for Disability Services	<i>Disability Inclusion Act 2014</i> , s 13(1)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Particulars of compliance with and effect of planning agreements in force during the year.	<i>Environmental Planning & Assessment Act 1979</i> , s 7.5(5)	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Recovery and threat abatement plans - Councils identified in a plan as responsible for implementation of measures included in the plan, to report on actions taken to implement measures as to the state of the environment in its area.	<i>Fisheries Management Act 1994, s220ZT (2)</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Details of inspections of private swimming pools. Include: <ul style="list-style-type: none"> • number of inspections of tourist and visitor accommodation. • number of inspections of premises with more than 2 dwellings. • number of inspections that resulted in issuance a certificate of compliance under s22D of the SP Act • number of inspections that resulted in issuance a certificate of non-compliance under cl 21 of the SP Reg 	<i>Swimming Pools Act 1992 (SP Act), s 22F(2)</i> <i>Swimming Pools Regulation 2018 (SP Reg) cl 23</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Information included on government information public access activity.	<i>Government Information (Public Access) Act 2009, s 125(1)</i> <i>Government Information (Public Access) Regulation 2018, cl 8, Schedule 2</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Information included on public interest disclosure activity.	<i>Public Interest Disclosures Act 1994, s 31</i> <i>Public Interest Disclosures Regulation 2011, cl 4</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Other annual reporting

Councils must comply with other compliance and reporting requirements during the year. These are captured in the OLG Calendar of Compliance and Reporting Requirements publication. The calendar is published annually on the OLG website at www.olg.nsw.gov.au.

* Guidelines are available on OLG website