



INSTITUTE OF
PUBLIC ADMINISTRATION
AUSTRALIA

2019 Annual Report



President's report

In 2018-19 the Council has been considering an appropriate structure for our program going forward. Given an environment of rising costs and constrained budgets, we have run a targeted program of events, which has allowed us to consider options for future activities.

I am pleased that we have maintained a commitment to activities for our younger cohort of public sector members, delivering two Connections events and the very popular Young Professionals' Breakfast featuring guest presenters from the Australia and New Zealand School of Government Catherine Althaus and David Trelfall.

We also continued to manage the Tasmanian Public Sector Awards, which were presented at our annual State of the Service event in December. I'd like to thank KPMG Tasmania for their continued support of this event in. In addition to their sponsorship support, Catia Davim, partner in the People and Change team, provided a thought-provoking presentation on future workforce trends.

IPAA in Tasmania operates on a largely voluntary basis, with administrative support provided by the Tasmanian Training Consortium. I'd like to acknowledge the contributions of Council members and our speakers who give their time to support our program. Thanks also to the team at TTC who assist in keeping things ticking over administratively.

The Council have been developing some new ideas for the coming year as well as maintaining a commitment to our State of the Service, Budget Briefing and Young Professionals events. I look forward to your continuing support and presence at IPAA events.

A handwritten signature in blue ink, appearing to read 'Jacqui Allen'.

Jacqui Allen

President

Finance

Copies of the Independent Audit Report and Financial Statements for the year ended 30 June 2019, prepared by Wise, Lord and Ferguson, are provided with this report.

Following surplus results for several years which have provided a sound equity and cash position, for 2018-19 the financial result was a deficit of \$5,038. As reflected in the President's Report, given an environment of rising costs and constrained budgets, the Council will continue to review its program and administrative structures to ensure financial sustainability into the future.

Summary points to note from the financial statements are:

- A deficit of \$5,038 for the year was achieved contributing to total equity decreasing to \$55,395.
- Cash at bank and investments (a fixed term deposit) as at 30 June 2019 were \$70,095 compared to \$77,341 for the prior year.
- In respect of Income:
 - There was a decrease in membership revenue of \$3,660; and
 - Seminar revenue reduced by \$7,859. In particular this was impacted by the Vic/Tas Executive Forum not being continued as an event in 2018-19.
- In respect of Expenses:
 - Lower expenditure was incurred in 2018-19 against miscellaneous expenses, travel and conference fees.
 - IPAA Connections costs in 2018-19 were \$4,291 representing costs for two events and a cancelled event (compared to one event in 2017-18 at a cost of \$1,324).
 - Seminar expenses remained similar but as noted above the Vic/Tas Executive Forum was not run in 2018-19. Consequently events overall had a deficit result of \$2,126 in 2018-19 compared to a surplus of \$3,843 for 2017-18.

I would like to thank members for their continued attendance at events which is essential to maintaining financial sustainability for the Association and KPMG for their continued support of IPAA Tasmania through sponsorship of the State of the Service event.

On behalf of Council I would again specifically like to thank Loraine Kemble-Smith for her voluntary assistance in managing IPAA's finances.



Kane Salter
Treasurer

Membership

	30 June 2015	30 June 2016	30 June 2017	30 June 2018	30 June 2019
Personal members	64	74	112	150	102
Corporate members					
Member organisations	16	17	17	15	13
Corporate nominees	113	116	116	122	93
Total individual members / nominees	177	190	228	272	195

Events

The events program provided a diverse mix of opportunities with events attracting approximately 400 registrations. Events delivered during 2018-19 were:

- National Event Series with Peter Shergold: *Australia's Public Sector – Fit for Purpose. Fit for Future*
- State of the State Service and Public Sector Excellence Awards
- IPAA Connections No. 12 – In conversation with Kym Goodes, CEO TasCoss
- IPAA Connections No. 13 – Kate Chamley, Assistant Director, Department of Foreign Affairs and Trade
- Young Professionals Breakfast Forum: Game of Thrones and the underbelly of policy advice
- The State Budget Briefing

Awards

IPAA Tasmania sponsor a number of awards aimed at recognising and enhancing public administration and management. Congratulations to award recipients on their significant achievement.

Public Sector Excellence Awards

The winners of the 2018 awards were announced at the State of the Service event on 17 December 2018.

President's Award for Excellence in the Public Sector

Karen Linegar, THS-North West Executive Director of Nursing and Midwifery, DHHS

Public Sector Young Professional of the Year

Amanda Aplin, SSMO

Best Practice in the Public Sector

Winner/s	Section
Communication/Change Management	Working Flexibly Group, DPAC
People and Diversity Development	Manager Development Program Working Group, DPAC The Orb, Aboriginal Education Services, DoE
Policy Development	Recovery Policy Team, DPAC
Service Delivery	IT Services, School and Client IT Support End Device Team, DoE
Service Delivery	Ashley Youth Detention Centre, Communities Tasmania

University of Tasmania Awards for study in the 2018 academic year

BJ Thompson Prize – Awarded annually to the student obtaining the best results in Public Policy units at 200 level.

Andrea Magnusson

IPAA Tasmania Prize – R44 - Awarded for achievement of the highest mark in a policy unit at any level

Andrea Magnusson

IPAA Tasmania Prize – R43 Awarded annually to the best student in HPP101 Introduction to Policy and Politics

Andrea Magnusson

2018 Public Sector Management Program - Work-based project award

Anna Hughes, Department of Justice

Council Members as at 30 June 2019

Jacqui Allen Deputy Secretary, Cultural & Tourism Development Department of State Growth	President
Anne Beach Director Policy & Coordination Department of State Growth	Vice President
Andrew Koerbin Senior Account Manager TMD Department of Premier and Cabinet	Vice President
Kane Salter Director Finance and Business Services Department of Education	Treasurer
Jonathan Roe Policy Analyst, Office of Aboriginal Affairs Department of Communities Tasmania	Secretary
Melanie Brown Adviser Minister Jaensch's Office - Minister for Aboriginal Affairs, Minister for Disability Services and Community Development, Minister for Housing, Minister for Human Services, Minister for Planning	Member
Brett Noble Senior Project and Policy Manager Department of Primary Industries, Parks, Water and Environment	Member
Sarah Davidson Program Coordinator, Housing, Disability and Community Services Department of Communities Tasmania	Member
Belinda Clark Employment Liaison Officer Department of Employment, Skills, Small and Family Business	Member
Prof Richard Eccleston Director, Institute for the Study of Social Change University of Tasmania	Member
Charles Brewer Co-Director, Tasmanian State Office Department of Foreign Affairs and Trade	Member

IPAA Tasmania - Core Organisation Values

Professionalism

The IPAA is *Professional* – by striving for excellence through taking care and pride in our professional lives.

Integrity

The IPAA acts with *Integrity* – by adhering to well established public sector and community moral and ethical principles.

IPAA Tasmania - Core Membership Value Propositions

Leadership

The IPAA provides *Leadership* by promoting its core organisational values and providing opportunities to develop leadership skills. The IPAA will actively encourage the highest standards of leadership.

Professional Development

The IPAA provides *Professional Development* by making access available to relevant opportunities to develop skills and knowledge. The IPAA will actively encourage personal development and career advancement.

Networking

The IPAA provides *Networking* opportunities that will assist in developing professional and personal relationships across the public sector and academic institutions. IPAA will actively encourage greater business and social collaboration.

Attachments

Financial Statements for the year ended 30 June 2019

Independent Auditor's Report

Institute of Public
Administration Australia –
Tasmania Division Inc.
Financial Statements
For the Year Ended
30 June 2019

Statement by Members of the Council

For the Year Ended 30 June 2019

In the opinion of the Council Members of the Institute of Public Administration Australia – Tasmanian Division Incorporated (‘the Association’):

1. The Entity is an Incorporated Association and is not a reporting entity;
2. The special purpose financial statements, set out on the following pages, is drawn up, in accordance with the basis of accounting described in Note 1 so as to present a true and fair view of the financial position of the Association as at 30 June 2019 and its performance, as represented by the results of its operations, for the financial year ended on that date;
3. There are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable; and
4. The special purpose financial statements satisfy the requirements of the *Associations Incorporation Act (Tasmania) 1964*.

This statement is made in accordance with a resolution of the Council and is signed for and on behalf of the Council by:



Anne Beach
Acting President



Kane Salter
Treasurer

Dated in Hobart this 26th day of Sep 2019

Institute of Public Administration Australia – Tasmania Division Inc.
Profit and Loss Statement for the Year Ended 30 June 2019

	Notes	2019 \$	2018 \$
Income			
Dividends Received		111	112
Interest Received		621	536
Membership Subscriptions	6	23,749	27,409
Reimbursement of Expenditure		15	1,783
Seminars		22,923	30,782
Sponsorship		4,000	4,000
Total Income		51,419	64,622
Expenses			
AGM		2,055	1,986
Australian Journal of Public Administration		5,246	6,490
Audit & Accounting Fees		1,000	900
Bank Fees		922	1,024
DPAC Administration Fees		14,000	14,000
Insurance		844	818
IPAA Connections		4,291	1,324
Miscellaneous Expenses		862	3,052
National Conference		-	2,232
Post Office Box Renewal		191	183
Public Sector Excellence Award		800	1,050
Public Service Management Award		200	200
Seminars		25,049	25,894
State Levy		405	405
Student Awards		400	53
Telephone		192	390
Travel Expenses		-	1,420
Total Expenses		56,457	61,421
Net Surplus/(Deficit)		(5,038)	3,201

The accompanying notes form part of these financial statements

Institute of Public Administration Australia – Tasmania Division Inc.

Balance Sheet as at 30 June 2019

	Notes	2019 \$	2018 \$
Current Assets			
Cash at Bank		44,195	51,441
Investments	3	25,900	25,900
Receivables	4	6,157	2,302
Total Current Assets		<u>76,252</u>	<u>79,643</u>
Non-Current Assets			
Shares in MyState Limited	2	1,179	1,179
Total Non-Current Assets		<u>1,179</u>	<u>1,179</u>
Total Assets		<u>77,431</u>	<u>80,822</u>
Current Liabilities			
Payables	5	22,036	20,389
Total Current Liabilities		<u>22,036</u>	<u>20,389</u>
Total Liabilities		<u>22,036</u>	<u>20,389</u>
Net Assets		<u>55,395</u>	<u>60,433</u>
Equity			
Retained Earnings		60,433	57,232
Net Surplus/(Deficit)		(5,038)	3,201
Total Equity		<u>55,395</u>	<u>60,433</u>

The accompanying notes form part of these financial statements

Institute of Public Administration Australia – Tasmania Division Inc.
Notes to the Financial Statements for the Year Ended 30 June 2019

Note 1: Statement of Significant Accounting Policies

(a) Basis of Preparation

The financial statements have been prepared on the basis that the Association is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Act (Tas)*. The Association is an incorporated entity.

In accordance with the reporting requirements of the *Associations Incorporation Act (Tas)*, the Association has complied with the following applicable Australian Accounting Standards and Urgent Issues Group Consensus View of AASB 1031 Materiality. No other applicable Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial statements have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. The amounts presented in the financial statements have been rounded to the nearest dollar.

(b) Revenue

Revenue is measured at the value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present value when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

All revenue is stated net of the amount of goods and services tax (GST).

(c) Receivables

Trade and other receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade and other receivables are recognised at the nominal transaction value without taking into account the time value of money.

(d) Payables

Trade and other payables are recognised at the nominal transaction value without taking into account the time value of money.

Institute of Public Administration Australia – Tasmania Division Inc.
Notes to the Financial Statements for the Year Ended 30 June 2019

Note 1: Statement of Significant Accounting Policies (Cont.)

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the Balance Sheet.

(f) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax.

(g) Comparative Figures

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Institute of Public Administration Australia – Tasmania Division Inc.
Notes to the Financial Statements for the Year Ended 30 June 2019

Note 2: Shares in MyState Limited

The shares in MyState Limited are valued at cost.

	2019	2018
	\$	\$
Note 3: Investments		
Term Deposits	25,900	25,900
	<u>25,900</u>	<u>25,900</u>

Note 4: Receivables

Prepayments	-	1,000
Trade Debtors	5,535	-
GST Receivable	622	1,302
	<u>6,157</u>	<u>2,302</u>

Note 5: Payables

Corporate Membership In Advance	6,259	7,118
Individual Membership In Advance	4,296	7,534
Retiree/Student Membership In Advance	122	-
Prepaid Seminar Fees	-	436
Accrued Expenditure	6,857	-
Trade Creditors	4,502	5,301
	<u>22,036</u>	<u>20,389</u>

Institute of Public Administration Australia – Tasmania Division Inc.
Notes to the Financial Statements for the Year Ended 30 June 2019

	2019	2018
	\$	\$
Note 6: Membership Subscriptions		
Corporate Member	11,123	12,646
Full Professional Member	12,504	14,527
Full Time Student / Retired Member	61	59
Public Sector Management Program (PSMP) Student	61	177
	<u>23,749</u>	<u>27,409</u>

INDEPENDENT AUDITOR'S REPORT

To the Members of the Institute of Public Administration Australia – Tasmania Division Inc.

Opinion

We have audited the financial statements of the Institute of Public Administration Australia – Tasmania Division Inc. (the Association), which comprise the balance sheet as at 30 June 2019, the profit or loss statement for the year then ended, and notes to the financial statements, including a statement of significant accounting policies, and the statement by members of the Council.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at 30 June 2019, and of its financial performance for the year then ended in accordance with Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial statements in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial statements that is free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Liability limited by a scheme approved under Professional Standards Legislation.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



JOANNE DOYLE

PARTNER

WISE LORD & FERGUSON

Date: 27 September 2019