

# 2020-21 Annual Report





### President's report

The implications of the impact of the COVID-19 pandemic continue to affect our ability to present and deliver activities. In recognition of the impact on our programs, the Council took the decision to roll over memberships again to next financial year.

IPAA in Tasmania operates on a largely voluntary basis, with administrative support provided by the Tasmanian Training Consortium. I would like to acknowledge the efforts of my fellow Councillors and also support received from IPAA chapters in other states. The Council has continued to meet and has facilitated ongoing access to the Australian Journal of Public Administration and the resources of IPAA National for members.

The Council have been working with our colleagues in other chapters as everyone varies their program to accommodate the ongoing uncertainty, and in particular we are exploring the possibilities to offer an expanded and virtual program through a closer relationship with IPAA Victoria, which we hope to be in a position to share with you soon. I look forward to your continuing support and presence (either in person or virtually) when we are able to offer our planned programs again.

Jacqui Allen - President



### **Finance**

Copies of the Independent Audit Report and Financial Statements for the year ended 30 June 2021, prepared by Wise, Lord and Ferguson, are provided with this report.

As for the community in general, IPAA operations and finances continued to be impacted by COVID-19 during 2020-21. Summary points to note from the financial statements are:

- A deficit of \$9,091 for the year was achieved, contributing to total equity decreasing to \$53,276.
- In respect of Income:
  - The Association's council determined that due to the continued impacts of the Covid pandemic that membership fees for 2021 financial year would be waived, this resulted in a decrease of \$19,422.
  - There was no revenue from seminar and sponsorship revenue due to there being no events in 2021 due to Covid-19.
- In respect of Expenses:
  - Seminar expenditure and IPAA Connections was lower due to fewer events;
  - National Conference was lower as it was online only during 2020 and IPAA Tasmania did not have an attendee;
  - DPAC Administration Fees were lower due to fees being agreed at a lower level for part of the year, for which the Council expresses its sincere appreciation; and
  - AJPA fees reduced due to a revised flat fee pricing structure that commenced from 1 January 2020.

Given the disruption to IPAA Tasmania activities this year, the Council approved rolling over all memberships for a second consecutive year to 2021-22.

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 2017	30 June 2018	30 June 2019	30 June 2020	30 June 2021
Personal members	112	150	102	80	82
Corporate member organisations	17	15	13	12	12
Corporate nominees	116	122	93	81	68
Total individual members / nominees	228	272	195	161	149

### **Events**

Due to the impacts of COVID-19 and gathering restrictions, IPAA Tasmania did not hold any events during 2020-21.



### University of Tasmania Awards for study in the 2020 academic year

*BJ Thompson Prize – R87 – Awarded annually to the student obtaining the best results in Public Policy units at 200 level.* 

Not awarded this year

*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.

Talia Hawkes



### Council Members at 30 June 2021

Jacqui Allen Deputy Secretary, Cultural and Tourism Development Department of State Growth	President
Anne Beach General Manager Strategy, Policy and Coordination Department of State Growth	Vice President
Melanie Brown Senior Adviser Minister Archer's Office – Attorney-General, Minister for Justice, Minister for Corrections, Minister for Workplace Safety and Consumer Affairs, Minister for the Arts	Vice President
Kane Salter Deputy Secretary, Corporate and Business Services Department of Education	Treasurer
Jonathan Roe Policy Analyst, Office of Aboriginal Affairs Department of Communities Tasmania	Secretary
Daryl Connelly Director, Community Services Central Coast Council	Member
Harpreet Gill Manager, Global Education Department of State Growth	Member
Ali Jenkins Assistant Secretary, Australian Public Sector Reform Office Department of the Prime Minister and Cabinet	Member
Nataliya Katsman Economic Analyst Department of State Growth	Member
Vacant	Member



### IPAA Tasmania - Core Organisation Values

#### **Professionalism**

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

#### Integrity

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

### **IPAA Tasmania - Core Membership Value Propositions**

#### Leadership

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

### **Professional Development**

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

### Networking

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**

Independent Auditor's Report

Financial Statements for the year ended 30 June 2021



#### INDEPENDENT AUDITOR'S REPORT

To the Members of the Institute of Public Administration Australia – Tasmanian 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 2021, 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 2021, 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 is 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: 29 Serionson 2024



# Statement by Members of the Council For the Year Ended 30 June 2021

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

- 1. The Association 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 2021 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:

Jacqui Allen

President

Kane Salter

Treasurer

Dated in Hobart this 29 day of Scale be 2021

# Institute of Public Administration Australia – Tasmanian Division Inc. Profit and Loss Statement for the Year Ended 30 June 2021

	Notes	2021 \$	2020 \$
Income			
Dividends Received		48	111
Interest Received		70	400
Membership Subscriptions	6	91	19,513
Reimbursement of Expenditure		500	459
Seminars		-	932
Sponsorship			4,000
Total Income		709	25,415
Expenses			
Australian Journal of Public Administration		420	2,236
Audit & Accounting Fees		1,100	1,050
Bank Fees		489	691
DPAC Administration Fees		4,500	7,000
Insurance		798	842
IPAA Connections		-	692
Miscellaneous Expenses		939	811
National Conference		-	2,121
Post Office Box Renewal		195	165
Seminars		-	1,310
State Levy		1,000	875
Student Awards		250	650
Postage		109	-
Total Expenses		9,800	18,443
Net Surplus/(Deficit)		(9,091)	6,972

The accompanying notes form part of these financial statements

# Institute of Public Administration Australia – Tasmanian Division Inc. Balance Sheet as at 30 June 2021

	Notes	2021 \$	2020 \$
Current Assets			
Cash at Bank		25,248	36,054
Investments	3	25,900	25,900
Receivables	4	1,049	161
Total Current Assets		52,197	62,115
Non-Current Assets			
Shares in MyState Limited	2	1,179	1,179
Total Non-Current Assets		1,179	1,179
Total Assets		53,376	63,294
Current Liabilities			
Payables	5	100	927
Total Current Liabilities		100	927
Total Liabilities		100	927
Net Assets		53,276	62,357
Equity			
Retained Earnings		62,367	55,395
Net Surplus/(Deficit)		(9,091)	6,972
Total Equity		53,276	62,367

#### 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

Membership subscriptions are recognised as revenue on the issue of membership renewals. Non-renewal of memberships are reversed out of 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.

### 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.

Note 2: Shares in MyState Limited

The shares in MyState Limited are valued at cost.

	2021	2020
	\$	\$
Note 3: Investments		
Term Deposits	25,900	25,900
	25,900	25,900
Note 4: Receivables		
GST Receivable	1,049	161
	1,049	161
Note 5: Payables		
Retiree/Student Membership In Advance	-	30
Accrued Expenditure	-	797
Trade Creditors	100	100
	100	927

	2021	2020
	\$	\$
Note 6: Membership Subscriptions		
Corporate Member	-	9,941
Full Professional Member	61	9,450
Full Time Student / Retired Member	30	122
	91	19,513

### Note 7: COVID-19

The Association's council determined that due to the continued impacts of the COVID pandemic that membership fees for the 2021 financial year would be waived.