

# ANNUAL REPORT 2023-24



**IPAA** INSTITUTE OF  
PUBLIC ADMINISTRATION  
AUSTRALIA

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## This report

This annual report outlines the national activities of the Institute of Public Administration Australia for the financial year ending 30 June 2024.

## About us

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The Institute of Public Administration Australia (IPAA National) is a member-based organisation. IPAA National represents the many systems of public administration across Australia. Our membership is drawn from the state and territory divisions in Australia, who each operate as independent entities providing services to members in their jurisdiction. Those divisions service members who are public servants, academics, large, medium and small businesses and sole operators who work, or are interested in public administration.

IPAA's strategic direction is set by the National Council which operates in accordance with its constitution and corporate governance charter. The National Council is supported by a national secretariat.

The current and 17th national president is Andrew Metcalfe AO FIPAA.

IPAA has run a national conference since 1958; hosted the Garran Oration since 1959; and published the Australian Journal of Public Administration since 1937. In 2022 IPAA established the Frances Adamson Oration to align with United Nations Public Service Day. This annual oration recognises and celebrates the valuable contribution made by public servants.

Since 1983 IPAA has recognised individuals who have made outstanding contributions to public service by awarding them national fellowship.



*Margaret Crawford PSM FIPAA, former Auditor-General for NSW  
at the 2023 Garran Oration*

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“ *As citizens we want to know our government  
is competent, reliable and honest.*

*We have the right to expect that government  
puts public interest ahead of political interest,  
that it listens and strives to create the  
conditions for us all to prosper.*

*Government should be fair, consistent and  
transparent and in doing so ensure our  
democratic system is protected.*

”

# Year in review

## President's message

Since commencing as National President in October 2023, I have been heartened by the commitment and dedication of our members to continue rebuilding and reestablishing trust across the public sector.

IPAA is keen to support and develop opportunities and offerings that meet members' needs across the sector, through partnerships, events and other activities to enable building capability and excellence in public service throughout Australia.

In February 2024, we welcomed Kate Driver (IPAA ACT CEO) as the Executive Director, IPAA National. I am grateful for her contribution and that of the IPAA ACT team who continue to provide support for all our national activities.

As National President, I value working with our National Council members and office holders to understand the particular interests and challenges of their individual jurisdictions and identifying common themes and areas of shared interest to inform a united focus for national activities.

Looking forward, we are reflecting on our purpose and function and considering how we can best serve our members' needs as we develop our strategic plan priorities for 2025 and beyond.

I would like to thank the editors of the Australian Journal of Public Administration and our publishers, Wiley, for their achievements over the past year. Heading into my second year as president I look forward to visiting all states and territories and meeting and hearing from our many members around Australia.

*- Andrew Metcalfe AO FIPAA*



# National activities

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## 2023 Garran Oration

The 2023 Garran Oration was delivered by NSW **Auditor-General Margaret Crawford PSM FIPAA** on 18 August 2023 at Gandel Hall in the National Gallery of Australia in Canberra.

The lunch event was hosted by Australian **Public Service Commissioner Dr Gordon de Brouwer PSM FIPAA** and attended by more than 150 people as well as an online audience.

Drawing on experiences gained throughout her career, Margaret spoke about the importance of compliance in government administration to uphold standards that provide accountability, transparency and assurance. Referencing failures and the significant consequences, Margaret highlighted the need for integrity, fairness and consistency in the provision of government services to serve the Australian community.

## IPAA National Summit 2023

The first IPAA National Summit was delivered on 26 September 2023. The IPAA divisions collaboratively developed an opportunity to bring together members all over Australia to connect and focus on topics of national relevance.

The theme 'Pride in purpose' explored the challenges and issues of rebuilding trust and integrity in Australia after Robodebt, and reinforcing confidence and trust in public service as well as celebrating and recognising the value and contribution pride in public service work.

The free online event was attended by over 1,300 virtual attendees across Australia who heard from a panel of senior leaders including **Professor Glyn Davis AC, Secretary** of the Department of the Prime Minister and Cabinet, **Belinda Drew, Deputy Director-General**, Communities Division, Department of Communities, Housing and Digital Economy.

## National Secretariat Review

IPAA NSW President, Mark Webb undertook a detailed review of the IPAA National secretariat function, delivering a report to the Council in May 2024. The recommendations in the review were accepted in full by IPAA ACT (where the secretariat is based), and endorsed by the National Council.

Transition of the national secretariat function to a more focused and streamlined service, excluding events delivery (now operating as a National stand-alone function spread across our member jurisdictions) commenced in June and will be settled in the 2024-25 financial year alongside work to review the IPAA National Strategic Plan.

## IPAA Public Sector Hub

The Public Sector Hub continues to showcase and promote readership of a range of best practice articles from IPAA divisions and AJPA authors.

# National awards

## National Fellows

Each year, IPAA jurisdictions are invited to nominate individuals to be awarded national fellowship.

Nominations are reviewed by a sub-committee of the IPAA National Council who consider each nominee's contribution to public service, and IPAA.

In 2023, eight individuals were recognised as having made outstanding contributions to public service and to IPAA and awarded national fellowship.

The 2023 National Fellows are:

- Madeleine Culbert (IPAA New South Wales)
- David Hazlehurst (IPAA Australian Capital Territory)
- Dr Garry Hunt PSM (IPAA Western Australia)
- Katherine Jones PSM (IPAA Australian Capital Territory)
- Kathrina Lo (IPAA New South Wales)
- Tracey Slatter (IPAA Victoria)
- Shaun Smith (IPAA New South Wales)
- Dr Damian West PSM – posthumously (IPAA Australian Capital Territory)

## The Public Administration Research Trust Fund

IPAA and the University of Canberra work in partnership to administer grants from the Public Administration Research Trust Fund supporting original public administration research.

The Memorandum of Understanding (MoU) signed in October 2020 between IPAA and the university supports the operation of the fund including distribution of grants until October 2024.

No applications were considered or awarded in the 2023/2024 financial year, but a contribution of \$5,000 was made to the Trust in June 2024, for consideration in the 2024/2025 financial year (along with planned renewal of the MoU).



# The Australian Journal of Public Administration

## Publisher's agreement

IPAA partners with Wiley to publish the *Australian Journal of Public Administration* (AJPA).

The journal has been published online throughout the year in line with our publisher's agreement.

All IPAA members can access the journal online as part of their membership.

## Editor's agreement

Under the current editor's agreement, the editors, the publishers and IPAA have continued to engage regarding journal content and approach.

Four issues were published during the past year.

## Results from the 2023 Publisher's Report

The journal's global reach continued to shift in 2023 with increases in Canada, China, UK and USA as the number of institutions providing access transformational agreements grows.

Australia remained number one in the top five countries by AJPA article access. The US moved up to second, with the UK down to third. China remained at number four with Canada and the Netherlands remaining at number five.

The three most viewed AJPA papers from the Wiley online library were:

1. Phillimore, J. (2013) 'Understanding Intergovernmental Relations: Key Features and Trends', Vol. 72, Issue 3 (11,600 views).
2. Blomkamp, E. (2018) 'The Promise of Co-Design for Public Policy', Vol. 77, Issue 4 (6,821 views).
3. O'Flynn, J. (2007) 'From New Public Management to Public Value: Paradigmatic Change and Managerial Implications', Vol. 66, Issue 3 (5,928 views).

Table 1. AJPA's reach by region 2021-2023

Region	2021	2022	2023
Australia and NZ	199	198	195
Canada	83	86	88
China	157	157	191
Europe	2,990	2,784	2,907
Japan	107	129	126
UK	182	185	187
USA	669	756	809
Rest of the world	2,482	2,185	2,001
<b>TOTAL</b>	<b>6,869</b>	<b>6,480</b>	<b>6,504</b>

Table 2. Top five countries accessing AJPA articles via Wiley Online Library, 2023

Country	Downloads (%)
1. Australia	42
2. US	8
3. UK	7
4. China	5
5. Canada	3
5. Netherlands	3

# Governance engagements

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## Council and executive

The IPAA National Council is made up of three elected members and eight councillors nominated by each division who meet regularly during the year.

On 30 June 2024, the membership of the National Council was as follows:

- President — Andrew Metcalfe AO FIPAA
- National Treasurer — Kevin Riley FIPAA
- National Secretary — Samantha Palmer FIPAA
- Professor Janine O’Flynn (IPAA Australian Capital Territory)
- Mark Webb (IPAA New South Wales)
- Adj Professor Joanne Norton (IPAA Northern Territory)
- Deidre Mulkerin (IPAA Queensland)
- Erma Ranieri FIPAA (IPAA South Australia)
- Melanie Brown (IPAA Tasmania)
- John Bradley PSM (IPAA Victoria)
- Jenness Gardner (IPAA Western Australia)

## Standing committees

### **National Fellows**

Chair: Andrew Metcalfe AO FIPAA

### **Sam Richardson Award**

Chair: Samantha Palmer FIPAA

Members: Young professionals nominated by IPAA divisions and selected members of the Australian Journal of Public Administration editorial board.

### **National Secretariat**

IPAA ACT managed the National Secretariat during 2023–2024.

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# Financial performance

## Treasurer's report

The audited financial statements of the Institute of Public Administration Australia Inc. (IPAA National) for the year ended 30 June 2024 show that:

- The operating result was a surplus of \$54,302 compared to a surplus of \$44,010 in 2023.
- As at that date, the net asset position was \$680,882 compared to the prior year actual net asset position of \$626,580 in 2023.

Our cash and other financial assets as at 30 June 2024 totaled \$691,382 (compared to \$741,501 in 2023). Our current ratio, a comparison of current assets to current liabilities, often used as a measure of liquidity, is 65.84 (compared to 6.45 in 2023) and indicates a strong ability to pay our debts as and when they fall due.

The IPAA National operating results over the last three financial years have been affected by the decision for IPAA National to absorb increases in the costs of publishing the *Australian Journal of Public Administration*.

The profit share from the *Australian Journal of Public Administration* contributed \$101,883 to IPAA National revenue this year, compared to \$91,902 in 2023 and \$46,112 in 2022.

### **Kevin Riley FCA FCPA FIPAA**

Chartered Public Finance Accountant  
IPAA National Treasurer

# **Institute of Public Administration Australia Inc.**

ABN: 67 823 323 988

## **Financial Statements**

For the Year Ended 30 June 2024

Institute of Public Administration Australia Inc.

## Contents

For the Year Ended 30 June 2024

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**Institute of Public Administration Australia Inc.**

ABN: 67 823 323 988

**Councillors' Report  
For the Year Ended 30 June 2024**

Your council members submit the financial report of Institute of Public Administration Australia Inc. for the financial year ended 30 June 2024.

**Council Members**

The names of committee members throughout the year and at the date of this report are:

- Andrew Metcalfe AO FIPAA      Samantha Palmer
- Kevin Riley                              Mark Webb
- John Bradley PSM                      Adjunct Professor Joanne Norton
- Jenness Gardner                      Melanie Brown
- Erma Ranieri PSM                      Professional Janine O'Flynn
- Deidre Mulkerin

**Principal Activities**

The Association provides discussions, conferences and professional development.

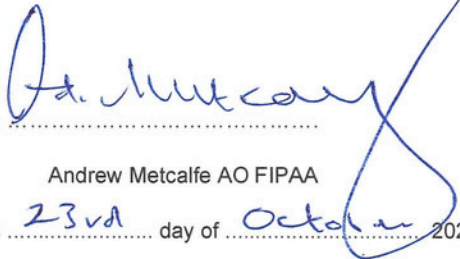
**Significant Changes**

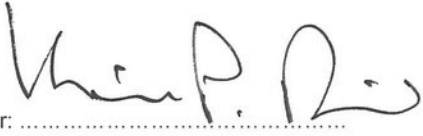
No significant change in the nature of these activities occurred during the year.

**Operating Result**

The surplus for the 2024 financial year amounted to \$54,302 (2023: surplus of \$44,010).

Signed in accordance with a resolution of the members of the committee.

  
 President: .....  
 Andrew Metcalfe AO FIPAA  
 Dated this 23rd day of October 2024

  
 Treasurer: .....  
 Kevin Riley FCA FCPA FIPAA

**Statement of Profit or Loss and Other Comprehensive Income**  
**For the Year Ended 30 June 2024**

	2024	2023
	\$	\$
<b>Income</b>		
Divisional Levy	123,845	126,470
Australian Journal of Public Administration (AJPA) Income	58,754	59,378
AJPA Profit Share	101,883	91,902
Editorial Research Grant	500	500
National Sponsorship	22,000	52,272
Interest Income	22,036	1,518
Other Income	18,164	38,225
	<u>347,182</u>	<u>370,265</u>
<b>Expenses</b>		
Administration Expenses	1,938	3,258
AJPA Expenses	68,931	65,103
Council and President Expenses	-	1,340
Secretariat and National Conference Support	186,960	197,317
State Executive Directors Meeting Expenses	73	-
Audit Fee	5,000	3,500
AJPA Editors Support	15,500	15,500
Events IPAA National	-	28,664
Marketing and Communications Platform	1,899	275
IPAA-UC Research Trust Contribution	5,000	5,000
Website Expenses	1,620	3,040
Bank Charges	516	448
Travel Expenses	5,443	2,810
	<u>292,880</u>	<u>326,255</u>
<b>Surplus for the year</b>	<u><u>54,302</u></u>	<u><u>44,010</u></u>

The accompanying notes form part of these financial statements.

## Statement of Financial Position

As at 30 June 2024

	Note	2024 \$	2023 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	2	226,636	180,693
Trade and other receivables	3	11,272	129,011
Other financial assets	4	453,474	431,798
<b>Total Current Assets</b>		<u>691,382</u>	<u>741,501</u>
<b>TOTAL ASSETS</b>		<u>691,382</u>	<u>741,501</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade and other payables	5	10,500	114,921
<b>Total Current Liabilities</b>		<u>10,500</u>	<u>114,921</u>
<b>TOTAL LIABILITIES</b>		<u>10,500</u>	<u>114,921</u>
<b>NET ASSETS</b>		<u>680,882</u>	<u>626,580</u>
<b>EQUITY</b>			
Retained Earnings		<u>680,882</u>	<u>626,580</u>
<b>TOTAL EQUITY</b>		<u>680,882</u>	<u>626,580</u>



**Institute of Public Administration Australia Inc.**

ABN: 67 823 323 988

## **Statement of Financial Position**

**As at 30 June 2024**

The accompanying notes form part of these financial statements.

**Institute of Public Administration Australia Inc.**

ABN: 67 823 323 988

**Statement of Changes in Equity**  
For the Year Ended 30 June 2024

2024

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2023	626,580	626,580
Net surplus for the year	54,302	54,302
Balance at 30 June 2024	<u>680,882</u>	<u>680,882</u>

2023

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2022	582,570	582,570
Net surplus for the year	44,010	44,010
Balance at 30 June 2023	<u>626,580</u>	<u>626,580</u>

The accompanying notes form part of these financial statements.

**Institute of Public Administration Australia Inc.**

ABN: 67 823 323 988

**Statement of Cash Flows**  
**For the Year Ended 30 June 2024**

	2024	2023
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from levies, members and customers	448,858	256,475
Interest received	350	216
GST remitted to ATO	(2,954)	(2,062)
Payments to suppliers and employees	(400,311)	(241,737)
Net cash from operating activities	<u>45,943</u>	<u>12,891</u>
Net increase / (decrease) in cash and cash equivalents held	45,943	12,891
Cash and cash equivalents at beginning of year	180,693	167,802
Cash and cash equivalents at end of financial year	<u><u>226,636</u></u>	<u><u>180,693</u></u>

The accompanying notes form part of these financial statements.

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2024**

#### **Note 1: Summary of Material Accounting Policies**

The financial report covers Institute of Public Administration Australia Inc as an individual entity. Institute of Public Administration Australia Inc is a not-for-profit association, incorporated and domiciled in Australia.

The financial statements were authorised for issue on October 2024 by the council.

#### **Basis of Preparation**

The financial report covers Institute of Public Administration Australia Inc. as an individual entity. Institute of Public Administration Australia Inc. is a not-for-profit entity limited by guarantee, incorporated, and domiciled in Australia.

The financial statements are presented in Australian dollars except when otherwise indicated.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures of the Australian Accounting Standards Board and the *Associations Incorporation ACT 1991 (ACT)*. The Association is a not-for-profit entity for financial reporting standards under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the Australian Accounting Standards Board has concluded would result in financial statements containing relevant and reliable information about transactions, events, and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements are in Australian Dollars and have been rounded to the nearest dollar.

#### **Accounting Policies**

**a. Income Tax**

The Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

**b. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

**c. Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. 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.

Accounts receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(g) for further discussion on the determination of impairment losses.

**d. Revenue and Other Income**

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

*Interest income*

Interest is recognised in the statement of comprehensive income using the effective interest method.

## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2024**

#### **Note 1: Summary of Material Accounting Policies (cont'd)**

##### *Income from services*

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period. If the outcome cannot be reliably estimated, then revenue is recognised to the extent of expenses recognised that are recoverable.

A receivable will be recognised when the goods are delivered. The Association's right to consideration is deemed unconditional at this time as only the passage of time is required before payment of that consideration is due.

##### *Other income*

Other income is recognised on an accruals basis when the Association is entitled to it.

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

##### **In the comparative period**

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customer.

#### **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 statement of financial position.

#### **f. Financial Assets**

##### **Initial recognition and measurement**

Financial instruments are initially measured at fair value when contractual rights or obligations exist.

Fair value represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

##### **Classification and subsequent measurement**

All of the Association's financial instruments (other than cash) are classified and subsequently measured at amortised cost. The Association applied a simplified approach to calculating expected credit losses (ECLs) for financial assets held at amortised cost by recognising a loss allowance based on lifetime ECLs at each reporting date. At 30 June 2024, there were no ECLs.

##### **Derecognition**

The Association expects trade receivables and trade payables to be fully derecognised by the date of cessation, 30 June 2024.

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

##### **Derecognition of financial liabilities**

Financial liabilities will be derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires).

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

## Notes to the Financial Statements

### For the Year Ended 30 June 2024

#### Note 1: Summary of Material Accounting Policies (cont'd)

##### Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the association no longer controls the asset (i.e. has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received, and receivable is recognised in profit or loss.

##### g. Impairment of Assets

At the end of each reporting period, the Association reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and its value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

##### h. Adoption of New and Revised Accounting Standards

###### ***AASB 2020-3: Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments***

The Association adopted AASB 2020-3 which makes some small amendments to a number of standards including the following: AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141.

The adoption of the amendment did not have a material impact on the financial statements.

###### ***AASB 2021-7a: Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections.***

AASB 2021-7a makes various editorial corrections to a number of standards effective for reporting periods beginning on or after 1 January 2022.

The adoption of the amendment did not have a material impact on the financial statements.

###### ***AASB 2022-3: Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities accompanying AASB 15.***

AASB 2022-3 amends the Australian illustrative examples for not-for-profit entities accompanying AASB 15 Revenue from Contracts with Customers to illustrate how AASB 15 applies to the recognition and measurement of upfront fees.

The adoption of the amendment did not have a material impact on the financial statements.

##### i. Comparative Figures

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

##### j. Key Estimates

- The Association assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

## **Notes to the Financial Statements**

**For the Year Ended 30 June 2024**

### **Note 1: Summary of Material Accounting Policies (cont'd)**

**k. Key Judgements**

*Performance obligations under AASB 15*

- To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services promised.

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2024**

**Note 2: Cash and cash equivalents**

	2024	2023
	\$	\$
Cash at bank and in hand	226,636	180,693

**Note 3: Trade and other receivables**

CURRENT

Trade receivables	5,299	129,011
Net GST receivable	5,973	-
	<u>11,272</u>	<u>129,011</u>

**Note 4: Other financial assets**

CURRENT

Term deposits	453,474	431,798
	<u>453,474</u>	<u>431,798</u>

**Note 5: Trade and other payables**

CURRENT

Amounts payable	5,500	104,359
Accrued expenses	5,000	8,500
Net GST payable	-	2,062
<b>Total current trade and other payables</b>	<u>10,500</u>	<u>114,921</u>



## **Notes to the Financial Statements**

### **For the Year Ended 30 June 2024**

#### **Note 6: Related Party Transactions**

The Association's related parties include the key management personnel, members of National Council and each of the State Divisions of the Institute of Public Administration.

#### **Members of National Council**

Members of National Council provide their services in a voluntary capacity. They receive no remuneration or retirement benefits. They are reimbursed for their out-of-pocket travel and related expenses. The total of the expense reimbursements for the President and members of National Council are detailed in the Statement of Comprehensive Income.

The Association has paid professional indemnity insurance that covers members of National Council. This insurance is not separately identifiable from other insurance expenses. There are no loans made, guaranteed, or secured by the entity to members of National Council at the reporting date, or during the financial year.

#### **State Divisions of the Institute of Public Administration**

Each State Division of the Institute of Public Administration is a member of the Association. During the reporting year members contribute to the revenue of the entity, described as State levies, on the basis of a proportion of total State Division's revenue. This policy has been applied since July 2012. The total of State levies is disclosed as revenue in the Statement of Comprehensive Income. The Association enters into a profit-sharing arrangement with the State Division of the Institute of Public Administration which hosts the IPAA National Conference. The amount of any profit (or loss) from the IPAA National Conference is included as revenue (or expenses) of the entity in the Statement of Comprehensive Income.

During the reporting period the Association has contracted with individual State Divisions of the Institute of Public Administration to provide secretariat support, accounting and administrative support, marketing, and communications. These expenses are detailed in the Statement of Comprehensive Income. The total amounts paid to each State Division are set out below:

Institute of Public Administration Australia ACT Division \$186,960 (2023: \$197,317).

#### **Note 7: Contingent Liabilities and Contingent Assets**

The assets of the entity, which lie behind the right of indemnity, are not directly available to meet any liabilities of the Incorporation acting in its own right. The assets of the entity were sufficient to discharge all liabilities of the entity as at 30 June 2023 and 30 June 2024.

#### **Note 8: Events after the Reporting Period**

The council is not aware of any significant events since the end of the reporting period.

#### **Note 9: Entity Details**

The registered office of the entity is:

Institute of Public Administration (IPAA)

Unit 4A, 16 National Circuit

Barton ACT 2600

**Institute of Public Administration Australia Inc.**

ABN: 67 823 323 988

**Council Declaration**

The council has determined that the Association is not a reporting entity and that this general-purpose financial statement should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the council the financial report as set out on pages 2 to 12.

1. Presents fairly the financial position of Institute of Public Administration Australia Inc. as at 30 June 2024 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Institute of Public Administration Australia Inc. will be able to pay its debts as and when they fall due.

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

President  ..... Treasurer  .....  
Andrew Metcalfe AO FIPAA Kevin Riley FCA FCPA FIPAA

Dated this 23rd day of October 2024

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA INCORPORATED

## Report on the Audit of the Financial Report

### Opinion

We have audited the accompanying financial report for Institute of Public Administration Australia Incorporated (the association), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of material accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report of Institute of Public Administration Australia Incorporated is in accordance with the *Associations Incorporation Act 1991*, including:

- (i) giving a true and fair view of the association's financial position as 30 June 2024 and of its performance for the year ended on that date and the other matters required by Section 72 (2) of the *Associations Incorporation Act 1991*;
- (ii) complying with Australian Accounting Standards – AASB 1060: *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the *Associations Incorporation Act 1991*

### Basis for Opinion

We conducted our audit in accordance with Australian Accounting Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Institute 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 (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

### Responsibilities of the Committee for the Financial Report

The committee of the association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and the *Associations Incorporation Act 1991* and for such internal control as the committee determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee are responsible for assessing the ability of the association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee 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 registered entity's financial reporting process.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INSTITUTE OF PUBLIC ADMINISTRATION AUSTRALIA INCORPORATED (CONTINUED)

### Auditor's Responsibility for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, 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 the committee.
- Conclude on the appropriateness of the committee'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 report 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 report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee 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.



BellchambersBarrett



Sart Spinks, CA  
Partner  
BellchambersBarrett

Canberra, ACT  
Dated this 23rd day of October 2024

# ANNUAL REPORT 2023-24



**IPAA** INSTITUTE OF  
PUBLIC ADMINISTRATION  
AUSTRALIA