

ANNUAL REPORT

2015–2016

Office of the Inspector-General Emergency Management



Queensland
Government

This annual report provides information about the Office of the Inspector-General Emergency Management financial and non-financial performance for 2015-16. It has been prepared in accordance with the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2009* and the *Annual report requirements for Queensland Government agencies*.

Enquiries and further information

For enquiries or further information about this annual report, please contact the Office of the Inspector-General Emergency Management telephone no.: (07) 3227 6588, email info@igem.qld.gov.au or visit www.igem.qld.gov.au/Pages/default.aspx.

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Content from this annual report should be attributed as: The State of Queensland, Office of the Inspector-General Emergency Management Annual Report 2015-16.

ISSN:

Online: 2205-6548
Print: 2206-1444

Office of the Inspector-General Emergency Management



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Queensland Fire and Emergency Services



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Queensland Police Service



www.mypolice.qld.gov.au/



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Letter of compliance



**Inspector-General
Emergency Management**

8th September 2016

The Honourable Bill Byrne MP
Minister for Police, Fire and Emergency Services and
Minister for Corrective Services
Level 24, State Law Building
BRISBANE QLD 4000

Dear Minister

I am pleased to submit for presentation to the Parliament the 2015-16 annual report and financial statements for the Office of the Inspector-General Emergency Management.

I certify that this annual report complies with:

- prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*
- detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

The annual report requirements checklist is included in the appendices of this report.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Iain S MacKenzie'.

Iain S MacKenzie AFSM
Inspector-General Emergency Management

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Information about consultancies, overseas travel and the *Queensland Language Services Policy* is available at the Queensland Government Open Data website (www.data.qld.gov.au/).

Inspector-General's message



The Office of the Inspector-General Emergency Management (IGEM) made significant progress during 2015-16 in achieving its vision of being a catalyst for excellence in emergency management in Queensland.

Against a backdrop of a quieter storm and cyclone season, the Office of the IGEM led a broad range of initiatives and assurance activities to ensure Queenslanders benefit from the best possible disaster management arrangements.

The ongoing adoption and application of the Emergency Management Assurance Framework and Queensland's Standard for Disaster Management (the Standard) were key to the Office's activities in 2015-16, and formed the basis of assurance activities undertaken by the Office of the IGEM.

Three formal reviews headlined the 2015-16 series of assurance activities:

- Seqwater and SunWater Warnings Communications
- Capability at a district and local level for the Warwick disaster district
- Aboriginal and Torres Strait Islander Councils' Capability to Deliver Disaster Management Responsibilities.

In addition, the Office of the IGEM completed:

- an analysis of documents relating to 152 disaster management exercises, carried out between 2010 and 2015, to identify trends, innovation and good practice
- an evaluation of the achievements of the improvement strategies in the *State Disaster Coordination Centre: Room for Improvement Report June 2014*.

To enhance disaster management excellence at the local level, the Office of the IGEM developed a range of products including:

- a single online process to assess local and district disaster management plans
- an online Prioritisation Tool to support entities to undertake a health check of their disaster management arrangements against the Standard
- a series of 'Accountabilities in practice' fact sheets for practitioners.

To assist stakeholders to better understand and apply the Standard, workshops were held across Queensland, inclusive of chairs and members of local and district disaster management groups.

The Office of the IGEM continued to drive its deep commitment to engagement, communication, collaboration and partnering with disaster management stakeholders.

As part of this commitment, a Disaster Management Officer Network was established to provide an opportunity for practitioners to connect; keep abreast of developments in disaster management arrangements and associated doctrine; and to share and develop skills, knowledge, resources, ideas and innovation. The network, which included a three day forum in Cairns (May 2016), has grown to include 71 officers from 51 local governments and one member from the Local Government Association of Queensland, in just seven months.

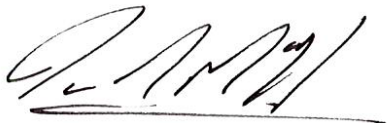
The focus on collaboration, partnerships and engagement was also highlighted in 2015-16 through:

- creation of an IGEM Advisory Panel to provide practical advice from key stakeholder groups
- development of an online e-newsletter *IGEM Connect*, shared with more than 1,200 stakeholders
- partnering with practitioners in the Wide Bay and North Burnett region to undertake a study into disaster management arrangements for seniors living in their own homes
- engagement and partnering with individuals and agencies through innovation-related initiatives such as GovHack
- establishment of online platforms within the disaster management sector to support networking, encourage good practice and sharing of ideas
- development of a multi-faceted research framework in collaboration with industry and the tertiary sector to deliver high quality research that contributes to continuous improvement in practice and community outcomes in Queensland
- significant progression of the development of a disaster management lexicon through a working group comprising sector representatives.

In support of this engagement-focussed approach, staff from the Office of the IGEM also met with Mayors and senior executives from local governments throughout Queensland; addressed a number of local and district disaster management group meetings; spoke at local, national and international conferences; and participated in numerous exercises, workshops, forums and symposiums.

This commitment to collaboration, partnering and driving excellence in disaster management from the ground up was reflected in stakeholder satisfaction with the work of the Office of the IGEM. Overall, 83% of stakeholders were either 'satisfied' or 'very satisfied' with the services and advice provided by the Office of the IGEM.

My goal for the coming year is to take the excellent work of 2015-16 to the next level and continue to facilitate the delivery of the best possible disaster management arrangements for all Queenslanders.



Iain S MacKenzie AFSM
Inspector-General Emergency Management

8th September 2016

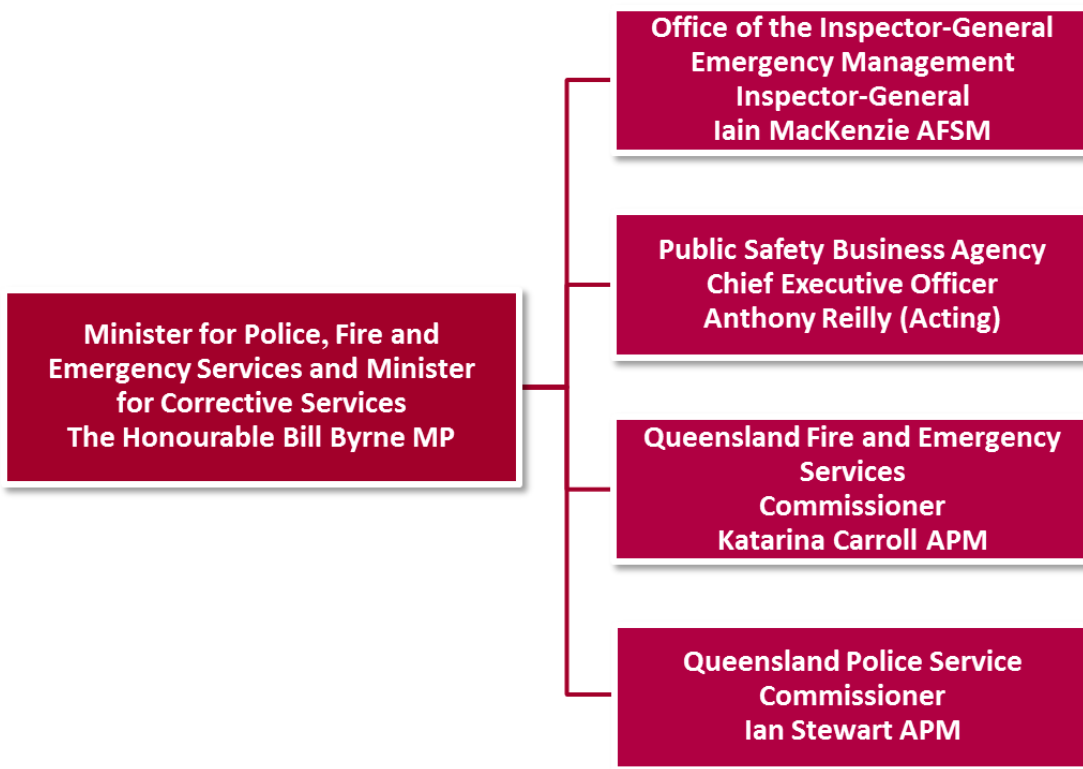
Overview

Public safety portfolio overview

The public safety portfolio, under the Minister for Police, Fire and Emergency Services and Minister for Corrective Services, consists of the:

- Office of the Inspector-General Emergency Management (IGEM)
- Public Safety Business Agency (PSBA)
- Queensland Fire and Emergency Services (QFES)
- Queensland Police Service (QPS).

The portfolio structure is designed to support an integrated and collaborative approach to service delivery.



Office of the Inspector-General Emergency Management

The Office of the IGEM was formally established as a public service office on 1 July 2014 under amendments to the *Disaster Management Act 2003*. The Office of the IGEM provides independent assurance and advice to enable confidence in Queensland's emergency management arrangements.

Public Safety Business Agency

PSBA was established on 1 November 2013 under the *Public Service Act 2008* with the renaming of the Department of Community Safety (*Public Service Departmental Arrangements Notice (No.8) 2013*). On 21 May 2014, with the assent of the *Public Safety Business Agency Act 2014*, PSBA was established as a public service office.

PSBA provides strategic and corporate services to Queensland's public safety agencies – the Office of the IGEM, QFES and QPS – allowing them to concentrate on frontline service delivery. It also performs operational functions including Queensland Government Air (QGAir) services, State Government Security and administration of the Blue Card system.

An independent review of the PSBA was undertaken by the Public Service Commission in 2015. The final report *Review of the Public Safety Business Agency* (November 2015) was tabled in Parliament in February 2016. The review considered the scope, function and structure of the PSBA to ensure it effectively supported public safety service delivery to the community. The review recommended the PSBA narrow its focus to corporate support and made eight recommendations. The government accepted the review's recommendations, with the exception of recommendation six (to transfer the Police Air Wing to the QPS). Further work will be progressed on this recommendation.

A PSBA Interim Board of Management was subsequently established (inaugural meeting held 16 May 2016) to progress the review recommendations and provide peak governance and coordination until a mature governance framework and organisational structure is in place. An Acting Chief Executive Officer, PSBA was also appointed in April 2016 to assist the PSBA Interim Board of Management.

The *Public Safety Business Agency and Other Legislation Amendment Bill 2016* was introduced into Parliament on 24 May 2016. The Bill proposes to implement various recommendations of the review, including establishing the PSBA Board of Management and changing the role of the PSBA Chief Executive Officer to Chief Operating Officer. The Bill was referred to the Legal Affairs and Community Safety Committee for consideration. The committee is required to report back to Parliament on the Bill by 2 August 2016.

For further information regarding the review refer to page 37.

Queensland Fire and Emergency Services

QFES was established as a department on 1 November 2013 under the *Public Service Act 2008* (*Public Service Departmental Arrangements Notice (No. 8) 2013*). QFES is the primary provider of fire and rescue, emergency management and disaster mitigation programs and services throughout Queensland, and includes the Fire and Rescue Service, the Rural Fire Service and the State Emergency Service. Through Service Agreements, QFES also supports other emergency response volunteer organisations/agencies including Surf Life Saving Queensland, Royal Life Saving Society Queensland, Australian Volunteer Coast Guard Association and Volunteer Marine Rescue Association Queensland.

It is the role of QFES to provide leadership, mitigation planning and response services to the community. QFES aims to protect persons, property and the environment through the continued delivery of emergency services, awareness programs, response capability and capacity, and incident response and recovery for a safer Queensland.

Queensland Police Service

The Police Department was initially established by the *Police Act of 1863* which took effect on 1 January 1864. The QPS works with the community to stop crime and make Queensland safer. The QPS is responsible for service delivery 24 hours a day, seven days a week, focused on preserving peace and good order, protecting the community, preventing and detecting crime, administering the law fairly and efficiently, and bringing offenders to justice. This is achieved by using technology and innovative strategies to enable a mobile, flexible and agile delivery of services to address community needs.

Legislation administered by the portfolio

In accordance with *Administrative Arrangements Order (No. 3) 2015*, during 2015-16 the portfolio administered the following legislation:

Agency	Legislation administered
PSBA	<ul style="list-style-type: none">• <i>Public Safety Business Agency Act 2014</i>• <i>State Buildings Protective Security Act 1983</i>• <i>Working with Children (Risk Management and Screening) Act 2000</i>
QFES	<ul style="list-style-type: none">• <i>Disaster Management Act 2003</i>• <i>Fire and Emergency Services Act 1990</i>
QPS	<ul style="list-style-type: none">• <i>Australian Crime Commission (Queensland) Act 2003</i>• <i>Child Protection (Offender Prohibition Order) Act 2008</i>• <i>Child Protection (Offender Reporting) Act 2004</i>• <i>G20 (Safety and Security) Act 2013</i>• <i>Police Powers and Responsibilities Act 2000</i>• <i>Police Service Administration Act 1990</i>• <i>Public Safety Preservation Act 1986</i>• <i>Queensland Police Welfare Club Act 1970</i>• <i>Summary Offences Act 2005</i>• <i>Terrorism (Preventative Detention) Act 2005</i>• <i>Weapons Act 1990</i>

Machinery-of-government changes

Date	Changes
1 July 2015	The transfer of Community Helicopter Providers from Queensland Health to the PSBA became effective.
1 July 2016	<p>As a result of the <i>Review of the Public Safety Business Agency</i> (November 2015), the following machinery-of-government changes will occur as outlined in the <i>Public Service Departmental Arrangements Notice (No. 2) 2016</i>:</p> <ul style="list-style-type: none">• PSBA Media (QPS) will transition to QPS• PSBA Media (QFES) will transition to QFES• PSBA Content and Multimedia will transition to QFES• Training and Development (including training academies) will transition to QFES and QPS• PSBA Recruitment will transition to QFES and QPS• PSBA Strategy Division will transition to QFES and QPS; including the Office of the General Manager, the Office of the Executive Director (Strategy and Consulting), Policy, Engagement (including the Drug and Alcohol Coordination Unit), Planning, Performance, Innovation, Governance and Legislation• PSBA Ministerial and Executive Services will transition to QFES and QPS• PSBA Ethical Standards will transition to QFES with one position remaining with PSBA• PSBA Executive Services will transition to QFES and QPS• PSBA Legal Services will transition to QFES and QPS• PSBA Cabinet Legislation and Department Liaison will transition to QFES and QPS• PSBA Right to Information will transition to QFES and QPS• PSBA Levy Management Unit and Business Performance Analysts will transition to QFES• PSBA Safety and Wellbeing will transition to QPS• PSBA Workforce Engagement will transition to QFES and QPS• PSBA Library Services will transition to QPS• PSBA Calibration Laboratory will transition to QPS• PSBA Evidence Management will transition to QPS• PSBA Forensic Services, Technical Support will transition to QPS.

In addition, in line with the Review of the PSBA recommendations, the *Public Safety Business Agency and Other Legislation Amendment Bill 2016* (the Bill) was introduced into Parliament on 24 May 2016. The Bill proposes to implement various recommendations of the review by amending legislation including finalising the machinery-of-government changes that will allow Blue Card Services to transition to the Department of Justice and Attorney-General (DJAG) and allow for the comprehensive integration of State Government Security into the QPS.

Public safety portfolio committee

Within the public safety portfolio, each agency has its own corporate governance framework (refer pages 34-35). In addition, there is a portfolio-wide corporate governance committee – the Public Safety Portfolio Audit and Risk Committee, which provides independent assurance on risk, control and compliance frameworks and ensures the portfolio's operations are carried out efficiently, effectively and economically.

The former Public Safety Portfolio Innovation Committee and Public Safety Executive Coordinating Committee will no longer convene as the objectives of these committees will be achieved by the PSBA Interim Board of Management (the Board). The Commissioner, QPS (Chair) and Commissioner, QFES are members of the Board along with an external member, Mr Geoff Waite, Assistant Under Treasurer, Queensland Treasury.

Public Safety Portfolio Audit and Risk Committee

The Public Safety Portfolio Audit and Risk Committee has been established under, and operates in accordance with, the terms of its charter that was developed in line with Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance*.

The committee governs audit and risk matters for the public safety portfolio agencies. It provides independent assurance and assistance through prompt and constructive reports directly to each accountable officer in the portfolio, particularly when issues identified present material risk or threat to the portfolio.

The committee is chaired by an independent external expert appointed to the role. Each public safety portfolio agency is represented by one member. A second external member also forms part of the committee. The Chair may invite or give approval for other persons to attend a committee meeting.

The committee meets quarterly and met on four occasions during 2015-16.

The independent external Chair received \$8,250 (including GST) in remuneration for services provided in 2015-16. The second external member received \$3,300 (including GST). There were no other on-costs.

Committee Members

- Graham Carpenter, Chair (external member)
 - Ian Stewart APM, Commissioner, QPS represented by Brett Pointing, Deputy Commissioner, Strategy, Policy and Performance, QPS
 - Katarina Carroll APM, Commissioner, QFES represented by Doug Smith, Deputy Commissioner and Chief Strategy Officer, Capability and Performance Division, QFES
 - Iain MacKenzie AFSM, Inspector-General Emergency Management
 - Rod Wilson, Deputy Chief Executive Officer (Acting), PSBA
 - Marita Corbett (external member)
-

Achievements

During 2015-16, the committee's achievements include:

- oversaw progress on Queensland Audit Office (QAO) issues and the status of the QAO Audit Program
 - reviewed and endorsed the Annual Financial Statements and the Chief Finance Officer Assurance Statements
 - monitored compliance with the 2015-16 Annual Internal Audit Plan and oversaw the status of open recommendations
 - approved the:
 - Internal Audit Charter
 - Audit and Risk Committee Charter and Structure
 - Audit and Risk Committee 2016-17 Workplan
 - endorsed the Annual Internal Audit Plan 2016-17, incorporating the Internal Audit Strategic Plan 2016-2019.
-

About us

The Office of the IGEM was formally established as a public service office on 1 July 2014 under amendments to the *Disaster Management Act 2003* to support confidence in Queensland's emergency management arrangements. It does this by reviewing and assessing Queensland's disaster management arrangements for opportunities to improve community outcomes.

Disaster management within Queensland is predicated on local capability and capacity, supported and augmented through a scalable, responsive model. The model builds upon the availability and coordination of support at local, district, state and national levels. The success of the system relies on key stakeholders working collaboratively and cooperatively to contribute to outcomes that benefit the community.

Our vision:

A catalyst for excellence in Emergency Management.

Our purpose:

To enable confidence in Queensland's emergency management arrangements.

Our environment

As a result of Queensland's geography and climate, Queensland will continue to experience significant natural disasters, with flooding and tropical cyclones (including storm tide and cyclonic winds) among the most damaging natural hazards. ¹ Communities expect that disaster management entities will be present and able to respond in times of disaster.

With an ongoing mandate to provide confidence in Queensland's disaster management arrangements, the single most important imperative for the Office of the IGEM is to continue to find ways to reduce barriers to responsive and integrated disaster management, and to identify ways for closer integration of local governments, state agencies and other partners. The Office of the IGEM is focussed on ensuring that unambiguous language enables clear understanding of shared responsibilities and accountabilities and, in the context of leadership across the system, ensuring performance is measured against outcomes achieved. With a stronger focus emerging on mitigation there will be a need to consider proactive means of evaluating the predicted outcomes of these activities.

¹ Historical analysis of natural hazard building losses and fatalities for Queensland 1900-2011 October 2012. Found at: <http://disaster.qld.gov.au/Disaster-Resources/Documents/Historical%20analysis%20of%20natural%20hazard%20building%20losses%20and%20fatalities%20for%20Queensland%201900-2011.pdf>

Our accountabilities

The functions of the Office of the IGEM under the *Disaster Management Act 2003*, include:

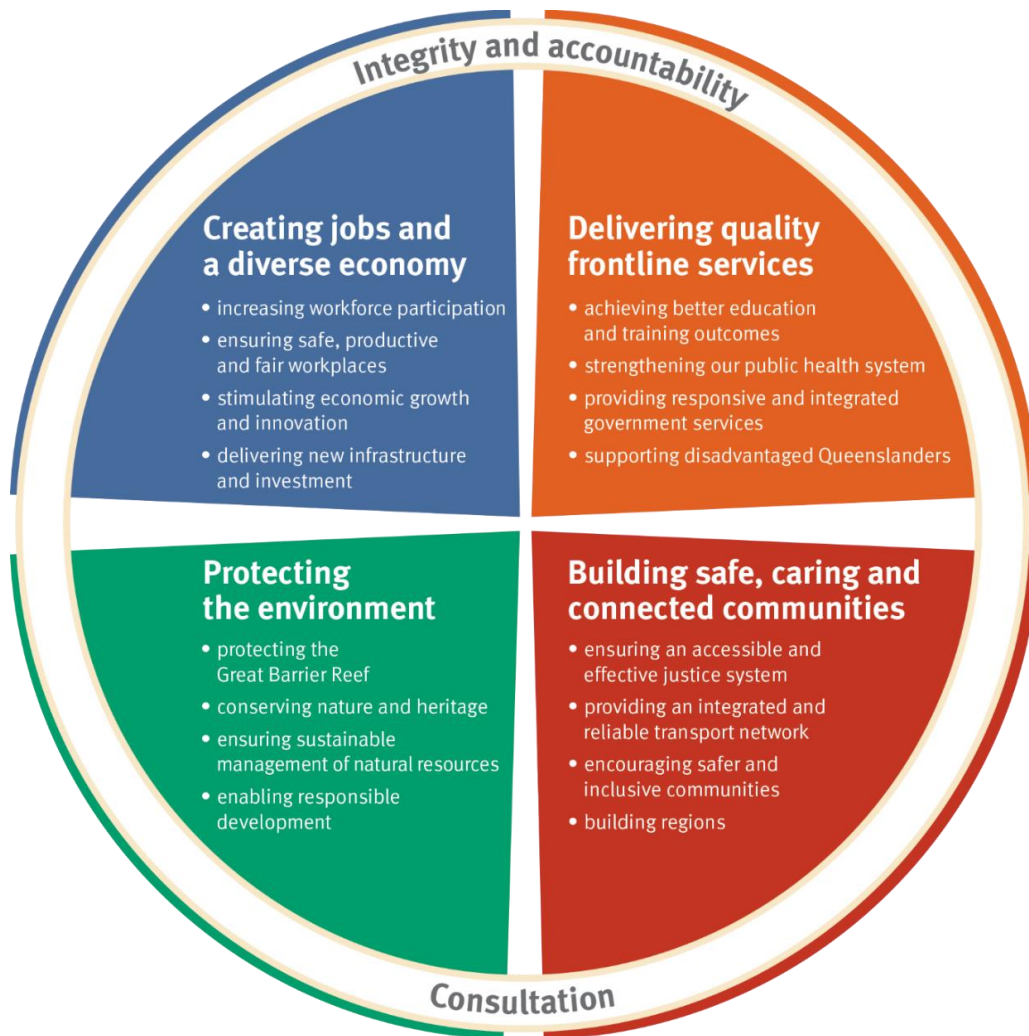
- regularly review and assess the effectiveness of disaster management by the state, including the State Disaster Management Plan and its implementation
- regularly review and assess the effectiveness of disaster management by district and local groups, including district and local disaster management plans
- regularly review and assess cooperation between entities responsible for disaster management in the state, including whether the disaster management systems and procedures employed by those entities are compatible and consistent
- make disaster management standards
- regularly review and assess disaster management standards
- review, assess and report on performance by entities responsible for disaster management in the state against the disaster management standards
- work with entities performing emergency services, departments and the community to identify and improve disaster management capabilities, including volunteer capabilities
- monitor compliance by departments with their disaster management responsibilities
- identify opportunities for cooperative partnerships to improve disaster management outcomes
- report to, and advise, the Minister for Police, Fire and Emergency Services and Minister for Corrective Services about issues relating to the abovementioned functions.

The Office of the IGEM provides independent assurance and advice about Queensland's emergency management arrangements, with a focus on a risk based approach, including undertaking reviews that may arise from future disaster events. The Office of the IGEM also provides authoritative reporting to enhance accountability and improve outcomes for the community.

The Office of the IGEM has established the Standard for Disaster Management in Queensland (the Standard), which forms part of the Emergency Management Assurance Framework. The Office undertakes targeted reviews and system analysis to identify risks to emergency management planning, preparedness, response and recovery arrangements and recommends evidence-based improvements.

Queensland Government's objectives

The Queensland Government works closely with all Queenslanders to deliver its objectives for the community. Integrity, accountability and consultation underpin everything the Queensland Government does.



The Queensland Plan is the community's 30-year vision for the state. The Queensland Government's Interim Response (the Interim Response) outlines the key services, programs and partnerships that will help improve Queenslanders' way of life today and proactively position Queensland for the future. *The Queensland Plan* and the Interim Response are available online (www.queenslandplan.qld.gov.au/).

The Interim Response supports the Queensland Government's objectives for the community and identifies the priorities and key initiatives that will contribute towards implementing Queenslanders' vision. The Office of the IGEM's policies, programs and services align with the Interim Response. Further information about the Office of the IGEM's policies, programs and services can be found in the 2015-16 Highlights (refer pages 21-31).

Our strategic objectives

Our strategic objectives, as outlined in the Strategic Plan 2015-2019, support the Queensland Government's objectives for the community of building safe, caring and connected communities and delivering quality frontline services.

Objective	Strategies
<p>1 <i>To provide independent assurance and advice about emergency management arrangements in Queensland.</i></p>	<ul style="list-style-type: none"> • Continue to develop, implement and validate the Emergency Management Assurance Framework in collaboration with stakeholders. • Provide diligent oversight to ensure that accountabilities and responsibilities are known, understood and met across emergency management. • Provide independent, evidence-based advice to improve community safety.
<p>2 <i>To provide authoritative reporting that is used to enhance accountability and improve outcomes for the community.</i></p>	<ul style="list-style-type: none"> • Continue to design and implement assurance activities, tools and processes that are valued by our stakeholders and enable transparent monitoring, evaluation and reporting. • Undertake targeted reviews and system analysis that identify risks, gaps and prioritise improvements on the basis of community outcomes. • Collaborate with agencies to facilitate solutions and drive a culture of continuous improvement and excellence.
<p>3 <i>To drive a culture of excellence across the emergency management sector by connecting stakeholders, creating partnerships and marshalling expertise.</i></p>	<ul style="list-style-type: none"> • Establish trusted partnerships that promote innovation, interoperability, consultation and knowledge transfer across the emergency management sector. • Develop and enhance platforms for engagement that connect stakeholders and enable timely and open communication. • Ensure lessons identified, research and good practice are contextualised for Queensland and integrated into emergency management standards and practice. • Develop and enhance links between emergency management and interdependent policy and programs.
<p>4 <i>To sustain a highly motivated, competent office that embraces change and is committed to delivering continuous improvement.</i></p>	<ul style="list-style-type: none"> • Develop capability through targeted, high quality development programs and initiatives. • Promote a culture of high performance that models the Queensland Public Service values and promotes fairness, integrity and accountability. • Develop processes and systems that support data management and information sharing to enable quality assurance and continuous improvement. • Ensure the value of advice and outcomes is greater than the investment required for implementation.

Our values

The Office of the IGEM's values align with the Queensland Public Service values.



Customers first

- Know your customers
- Deliver what matters
- Make decisions with empathy



Ideas into action

- Challenge the norm and suggest solutions
- Encourage and embrace new ideas
- Work across boundaries



Unleash potential

- Expect greatness
- Lead and set clear expectations
- Seek, provide and act on feedback



Be courageous

- Own your actions, successes and mistakes
- Take calculated risks
- Act with transparency



Empower people

- Lead, empower and trust
- Play to everyone's strengths
- Develop yourself and those around you

Our strategic risks and challenges:

The Office of the IGEM identified the following strategic risks and challenges for 2015-16 and into the future:

- reducing barriers to responsive and integrated disaster management for local governments, state agencies and other partners
- ensuring performance is measured against outcomes
- gaining acceptance and support for shared responsibilities balanced with clear accountabilities
- ensuring clear expectations of leadership across the emergency management sector
- providing valued services to key stakeholders
- ensuring all stakeholders understand their risks and are taking action to mitigate these risks
- ensuring the broader disaster management framework remains contemporary.

In 2016-17, the Office of the IGEM will progress a range of strategies including:

- embedding and validating the Emergency Management Assurance Framework, in collaboration with stakeholders
- providing diligent oversight to ensure that accountabilities and responsibilities are known, understood and met across emergency management
- designing and applying assurance activities, tools and processes that are valued by our stakeholders and enable performance improvements, evaluation and reporting
- undertaking targeted reviews and system analysis that identify risks, gaps and prioritise improvements on the basis of community outcomes
- encouraging and harnessing trusted partnerships, enabled by transparent systems and processes, that promote innovation, interoperability, consultation and knowledge transfer across the emergency management sector
- connecting and engaging with stakeholders through key platforms that enable timely and open communication and help us to understand their needs
- integrating lessons identified, research, analysis and good practice into the provision of evidence-based policy and advice
- providing timely, clear and helpful information and advice that enhances links between emergency management and interdependent policy and programs
- promoting a coordinated strategic direction for emergency management in Queensland.

Our partners

The Office of the IGEM works across the emergency and disaster management sector to improve disaster management outcomes for the community.

The Office works closely with its portfolio partners - PSBA, QFES and QPS – and other Queensland Government agencies including Queensland Health, the Department of Transport and Main Roads, the Department of Communities, Child Safety and Disability Services, the Department of Infrastructure, Local Government and Planning, and the Queensland Reconstruction Authority; the Local Government Association of Queensland and the Bureau of Meteorology. The Office of the IGEM has strong relationships with its partners in the community including local governments and non-government organisations.

The Office of the IGEM is committed to maintaining and enhancing these partnerships, and maximising stakeholder liaison and collaboration, by ensuring all communication and engagement activities are based on the four key principles of:

- clear, accurate and timely communication
- accessibility and inclusiveness
- transparency
- measurable outcomes and evaluation.

Organisation structure

(as at 30 June 2016)



Our structure

Interoperability and Innovation facilitates programs and solutions designed to help the Office and agencies deliver better disaster management outcomes.

Performance, Reporting and Policy Analysis develops and coordinates internal strategy, planning and governance arrangements for the Office of the IGEM.

Standards, Best Practice and Evaluation is responsible for the management and performance of the Emergency Management Assurance Framework, including the Standard and the Assurance and Excellence Development Program (AEDP).

Community and Stakeholder Engagement oversees the active engagement of stakeholders within the disaster management sphere, non-government organisations and the public for the Office of the IGEM.

Financial summary

Summary of financial performance

The following table summarises the operating result and financial position for the Office of the IGEM for 2015-16 and the previous financial year.

Statement of comprehensive income	2015-16 \$'000	2014-15 \$'000
Total income from continuing operations	4,644	4,509
Total expenses from continuing operations	4,370	4,338
Other comprehensive income	Nil	Nil
Total comprehensive income	274	171
Statement of financial position	2015-16 \$'000	2014-15 \$'000
Total assets	1,476	1,532
Total liabilities	362	692
Net assets (equity)	1,114	840

For 2015-16, the Office of the IGEM received income from continuing operations of \$4.644 million and incurred total expenditure from continuing operations of \$4.370 million. This was comprised predominantly of:

Income

- appropriation revenue for services \$3.947 million
- services received below fair value \$0.685 million

Expenses

- employee expenses \$2.827 million
- supplies and services \$0.839 million
- other expenses \$0.699 million.

Income and expenses from continuing operations

The Office of the IGEM is responsible for providing the Minister for Police, Fire and Emergency Services and Minister for Corrective Services, government and the people of Queensland an assurance of public safety, through the establishment and implementation of an assurance framework to direct, guide and focus work of all agencies, across all tiers of government to the desired outcomes of the disaster and emergency management arrangements for Queensland.

The Office of the IGEM is funded to deliver the above services predominantly through parliamentary appropriations. The Office of the IGEM is also supported by the PSBA which provides corporate support services to the entity. The value of these services received is recognised as income and as an expense in the statement of comprehensive income.

Summary of financial position

The Office of the IGEM was in a positive financial position at the end of the financial year. The total equity/net assets of the Office of the IGEM at the end of 2015-16 was \$1.114 million. This was comprised of:

Assets

- cash and cash equivalents \$1.407 million
- receivables \$0.053 million
- plant and equipment \$0.016 million

Liabilities

- payables \$0.228 million
- accrued employee benefits \$0.134 million

There were no significant events after balance date that could be expected to impact the operating result for the Office of the IGEM for 2015-16.

Performance

Key performance measures

The service area 'Independent Assurance and Advice to Improve Emergency Management' provides independent assurance and advice that enables confidence in Queensland's emergency management arrangements.

The Office of the IGEM provides independent assurance and advice about Queensland's emergency management arrangements and authoritative reporting to enhance accountability and improve outcomes for the community.

The Office of the IGEM has established the Standard, which forms part of the Emergency Management Assurance Framework. The Office undertakes targeted reviews and system analysis to identify risks to emergency management planning, preparedness, response and recovery arrangements and recommends evidence-based improvements.

The table below provides an overview of the key performance measures for the Office of the IGEM for 2015-16.

Service Area: Independent Assurance and Advice to Improve Emergency Management						
Service standards	Notes	Strategic Plan	2015-16 SDS	2014-15 Actual	2015-16 Target/ Estimate	2015-16 Actual
Customer satisfaction	1	✓	✓	87.8%	80.0%	83.0%
Proportion of recommendations agreed to by entities to which the recommendations apply	2	✓	✓	98.3%	80.0%	100.0%

Notes:

1. This service standard is measured as part of an annual survey conducted for the first time in 2014-15. Customers include state and local government stakeholders with a role in disaster and emergency management. This service standard measures overall satisfaction with the Office of the IGEM. Overall satisfaction is measured in terms of satisfaction with aspects of staff performance, timeliness, accessibility, quality, advice given and services provided. It measures the number of respondents who indicated they were either 'very satisfied' or 'satisfied' with the services and advice provided by the Office of the IGEM, represented as a percentage of the total number of responses received.
2. This service standard measures the number of recommendations agreed to by the entities to which the recommendations apply, expressed as a percentage of the total number of recommendations made by the Office of the IGEM. This calculation is based on reports formally provided to the Minister during the financial year. 'Agreed to' refers to those recommendations which have been accepted by an accountable officer of the entity to which the recommendation applies.

Key

SDS: Service Delivery Statement
Strategic Plan: *The Office of the Inspector-General Emergency Management Strategic Plan 2015-19*

2015-16 Highlights

This section reports on the objectives of the Office of the IGEM Strategic Plan 2015-2019. This is a sample of performance highlights from 2015-16 and is not representative of all work undertaken during the reporting period.

Objective One

To provide independent assurance and advice about emergency management arrangements in Queensland.

Strategies:

- Continue to develop, implement and validate the Emergency Management Assurance Framework in collaboration with stakeholders.
- Provide diligent oversight to ensure that accountabilities and responsibilities are known, understood and met across emergency management.
- Provide independent, evidence-based advice to improve community safety.

Program of reviews

Assurance activities undertaken by the Office of the IGEM include a program of strategic reviews. This is one way for the IGEM to discern a level of confidence in Queensland's disaster management arrangements, identify risks and gaps, and prioritise areas for improvement.

Review topics are identified via consultation with disaster management stakeholders and broad environmental scanning activities conducted by the Office of the IGEM. All topics then undergo an assessment process where the most appropriate method for addressing an identified issue is selected from the suite of assurance activities.

Reviews involve a significant depth of enquiry and produce findings, conclusions and recommendations for improvements.

In 2015-16 the Office of the IGEM completed three formal reviews:

- **Review of Seqwater and SunWater Warnings Communications Report 1: 2015-16**

The purpose of the review was to examine Seqwater's and SunWater's flood release communications with the community and other stakeholders; assess the timeliness and effectiveness of existing communication approaches; and recommend strategies for improvement. The review's Terms of Reference included the development of principles to enable effective dam warnings communications.

The review made eight recommendations relating to messaging (i.e. collaboration with local disaster management groups, addressing information sharing, messaging responsibilities, terminology and timing); implementation of strategic dam safety and disaster management policy; legislation, policy and plans; disaster operations; training, education and public information.

The review report is available at:

<https://www.igem.qld.gov.au/reports-and-publications/reports/Pages/Review-Reports.aspx>.

- **Review of capability at a district and local level: Warwick disaster district Report 2: 2015-16**

The purpose of the review was to provide an in-depth assessment of local government and district level capability measured against the Standard.

The review focused on the Warwick Disaster District including the District Disaster Management Group and Local Disaster Management Groups in that district. This forward-looking review assessed the individual and collective ability of the disaster management groups to meet future challenges.

The Office of the IGEM made an assessment focused on strengths and development areas in the context of anticipated future risk. Areas identified for improvement are supported by an integrated improvement strategy across the disaster district.

The review of the Warwick Disaster District is seen as a pilot for further similar reviews that may be applied in Queensland's other 22 disaster districts.

- **Review of Aboriginal and Torres Strait Islander Councils' Capability to Deliver Disaster Management Responsibilities Report 3: 2015-16**

The purpose of the review was to examine the capability of Aboriginal and Torres Strait Islander local governments to deliver their disaster management responsibilities in line with the Standard.

The review engaged with a number of Aboriginal and Torres Strait Islander local governments and their disaster management partners to promote partnerships and facilitate solutions to better support their ability to achieve key outcomes as described in the Standard. The review was also informed by interviews with stakeholders from partner disaster management entities.

By strengthening partnerships with state agencies, and through improved risk assessment and planning processes, there is opportunity for enhanced preparedness and planning in Aboriginal and Torres Strait Islander local governments. A greater understanding of disaster resilience in these communities and consideration of alternative service delivery models and engagement approaches, may also provide opportunities for learnings that can be applied to other rural and remote local governments.

Evaluations

The Office of the IGEM also completed the following evaluations:

- an analysis of documents relating to 152 exercises carried out by disaster management groups between 2010 and 2015, to identify trends, innovations and gaps, and make comparison to practices in other jurisdictions. The documents were related to exercises based around 20 different scenarios, including cyclones, aviation incidents and water supply contamination. The Office of the IGEM observed that exercises could be improved by:
 - better identifying the need for exercises
 - involving stakeholders more
 - recording exercise learnings more effectively
 - sharing learnings with the sector.
- an evaluation of the achievements of the improvement strategies in the *State Disaster Coordination Centre: Room for Improvement Report June 2014* (the Report), with a focus on the current functionality and operability of the State Disaster Coordination Centre (SDCC). The evaluation found the intent of the 25 recommendations in the Report to be sufficiently achieved, and made possible by having strong partnerships; leaders committed to a multi-agency culture; and investment in people as a SDCC workforce.

Disaster management plans

Since October 2014, the *Disaster Management Act 2003* required all disaster management plans to be consistent with the Standard. During 2015-16 the Office of the IGEM developed a single online process to conduct an annual assessment of local government and district group plans against the Standard.

The streamlined process supports local and district disaster management groups to assess their plans against specific indicators and key outcomes of the Standard.

In December 2015, tailored reports were provided to local governments showing their local plan assessment results compared to state and district averages. The reports highlighted areas of good practice, as well as focusing on areas for improvement.

Averages across all components show that the majority of local governments are '*committed*' to achieving the key outcomes of the Standard.

Objective Two

To provide authoritative reporting that is used to enhance accountability and improve outcomes for the community.

Strategies:

- Continue to design and implement assurance activities, tools and processes that are valued by our stakeholders and enable transparent monitoring, evaluation and reporting.
- Undertake targeted reviews and system analysis that identify risks, gaps and prioritise improvements on the basis of community outcomes.
- Collaborate with agencies to facilitate solutions and drive a culture of continuous improvement and excellence.

Assurance and Excellence Development Program

The AEDP is used by the Office of the IGEM to discern a level of confidence in Queensland's disaster management arrangements. The AEDP assists the Office to fulfil many of its strategic priorities and objectives.

The AEDP adds value to the disaster management sector by collating and analysing information from the sector and sharing knowledge to guide improvement.

In applying the AEDP, the Office seeks to address issues locally and with the least amount of formality where possible. It incorporates a suite of assurance activities that collectively contribute to an understanding of the effectiveness of disaster management in Queensland.

During 2015-16, the Office revised and expanded the AEDP handbook to include the district capability review methodology.

Customer satisfaction survey

Customer satisfaction is a key indicator of the Office of the IGEM's effectiveness as a catalyst for excellence in emergency management.

In November 2015, the Office of the IGEM conducted its annual customer satisfaction survey of stakeholders from state and local government entities involved in emergency and disaster management. The survey included a range of questions around staff performance, timeliness, accessibility, quality, advice given and services provided, to assist the Office to identify where service improvement could be targeted.

Overall, 83% of stakeholders were either 'satisfied' or 'very satisfied' with the services and advice provided by the Office of the IGEM, exceeding the target of 80% satisfaction.

Some aspects of satisfaction which rated over 80% include: reports are easy to access; the *IGEM Connect* newsletter is readily accessible and provides relevant information; and Office of the IGEM staff are polite, respectful, professional, approachable and helpful.

Emergency Management Assurance Framework

The Emergency Management Assurance Framework (the Framework), launched in September 2014, guides the work of entities to achieve effective disaster management outcomes for the community.

The Framework underpins the Office of the IGEM's legislated functions and includes the Standard.

The Office of the IGEM applies the Framework to undertake assurance activities, including reviews, and to support the continuous improvement of entities' disaster management programs.

Implementation of the Framework and the Standard in 2015-16 has included:

- regional workshops with stakeholders, including Chairs and members of local and district disaster management groups, covering 19 of the 23 disaster districts including the Sunshine Coast, Mt Isa, Mackay, Bundaberg, Charleville and Cairns, and the greater Brisbane area which was hosted at Logan
- presentations to members of local and district disaster management groups
- publication of fact sheets which provide guidance and examples of good practice across the sector.

Ninety-eight per cent of stakeholders responding to the Office of the IGEM's customer satisfaction survey indicated they were aware of the Standard.

The Framework is available at <https://www.igem.qld.gov.au/assurance-framework/Pages/default.aspx> and the Standard is available at www.igem.qld.gov.au/assurance-framework/Pages/standard.aspx.

Emergency Management Prioritisation Tool

During 2015-16, the Office of the IGEM developed an on-line Prioritisation Tool to enable entities to undertake a health check of their disaster management arrangements against the Standard, and to prioritise actions to improve their disaster management capabilities and functions.

The Prioritisation Tool is a self-assessment activity, designed to be applied at local, district and state levels and across the disaster management phases of prevention, preparedness, response and recovery.

The Prioritisation Tool is available at www.igem.qld.gov.au/assurance-framework/Pages/Prioritisation-Tool.aspx.

Engagement activities

Significant engagement was undertaken during the reporting period to better partner with state, national and international agencies and develop disaster management capability and practice in Queensland. This included direct engagement with Mayors, senior officers and staff from a majority of local governments, attendance at district disaster management group and local disaster management group meetings throughout Queensland, and active participation in exercises such as *Stan*, *Seaweed* and *Sodor*.

The Office also addressed and participated in conferences, symposiums and workshops including the Australasian Fire and Emergency Service Authorities Council (AFAC) and Bushfire and Natural Hazards Cooperative Research Centre (CRC) 2015 Conference (September 2015); Local Government Association of Queensland Annual Conference (October 2015); National Emergency Management Project Emergency Management (EM) Capability Roadmap Major Workshop (May 2016); the 56th Floodplain Management Australia Conference (May 2016); the International Federation on Ageing 13th Global Conference (June 2016); and the World Conference on Disaster Management (June 2016).

Evaluation of the Far North Queensland combined district disaster management group trial

In October 2015, the Office of the IGEM commenced an evaluation of the temporary amalgamation of the Cairns and Mareeba Disaster Districts. The trial merge was designed to improve service delivery to local governments.

Evaluation activities to 30 June 2016 included surveys to gauge sentiment about districts' performance before the trial, attendance at a combined district disaster management group meeting and interviews with key stakeholders.

Objective Three

To drive a culture of excellence across the emergency management sector by connecting stakeholders, creating partnerships and marshalling expertise.

Strategies:

- Establish trusted partnerships that promote innovation, interoperability, consultation and knowledge transfer across the emergency management sector.
- Develop and enhance platforms for engagement that connect stakeholders and enable timely and open communication.
- Ensure lessons identified, research and good practice are contextualised for Queensland and integrated into emergency management standards and practice.
- Develop and enhance links between emergency management and interdependent policy and programs.

Accountabilities in practice

During the reporting period, the Office of the IGEM developed the 'Accountabilities in practice' fact sheet series to assist disaster management practitioners to review and assess their disaster management arrangements against the Standard.

The fact sheets contribute to building excellence in disaster management by sharing knowledge and examples of good practice for each of the Standard's accountabilities, against each of the shared responsibilities' components.

The fact sheets are read in conjunction with the Standard and are available at:
www.igem.qld.gov.au/assurance-framework/Pages/Accountabilities-in-practice.aspx.

Data sharing

The Office of the IGEM aims to develop and enhance links between emergency management and interdependent policy and program platforms that connect stakeholders and enable timely and open communication.

Between October 2014 and December 2015, the Office of the IGEM worked with cross-sector stakeholders to establish a pilot solution to address issues of data sharing during emergency events. The Office of the IGEM continues to work and collaborate with agencies to explore solutions that promote innovation, interoperability, consultation and knowledge transfer across the emergency management sector.

Disability Service Plan 2014-2016

In accordance with the *Disability Services Act 2006*, each Queensland Government agency is required to develop a disability service plan that includes actions to deliver the *Queensland Disability Plan 2014-19: Enabling choices and opportunities* (the Queensland disability plan). The Queensland disability plan details priority areas which underpin the government's vision of a community that is inclusive of all citizens and where people with a disability are enabled to lead valued and fulfilling lives.

The *Public Safety Portfolio Disability Services Plan 2014-2016* (the portfolio plan), released in September 2014, includes actions for the development and improvement of services that are responsive to the needs of clients and members with a disability and their families and carers. The portfolio plan seeks to educate, inform and engage with Queenslanders with a disability to reduce the rate and impact of public safety incidents including crimes, road crashes and fires. During the reporting period, the public safety portfolio agencies continued to work with Queenslanders with a disability to build resilient communities and ensure community preparedness for disaster events.

Disaster Management Officer Network

A statewide network of disaster management officers and local disaster coordinators was established in November 2015 to provide a peer-driven network of local disaster management practitioners to share knowledge and resources; develop ideas; learn from the experience of others; and to collaboratively identify and develop best practice.

The Office of the IGEM coordinates the Disaster Management Officer (DMO) Network in collaboration with a working group comprising eight senior disaster management practitioners from across Queensland.

The DMO Network comprises 71 officers from 51 local governments and one member from the Local Government Association of Queensland.

Three DMO Network teleconferences have been held since November 2015. The teleconferences include guest speakers, peer-driven panels on disaster management topics, discussions regarding opportunities for local improvement and good practice, and resource sharing and collaboration.

The inaugural DMO Network forum was held in Cairns from 4 to 6 May 2016 and attended by 67 people from local governments, state agencies and private and non-government organisations. The forum included 23 presentations and panel discussions on disaster management topics. Formal evaluation feedback from attendees indicated that the majority valued the network and forum, and the contribution these activities made to strengthening local disaster management knowledge, expertise, and operational ability and capacity.

In support of the DMO Network, the Office of the IGEM introduced a common, secure online platform to encourage discussion and share resources and best practice.

GovHack 2015

GovHack is an annual event in Australia and New Zealand that brings together application developers and data providers in competition to find innovative ways to use and promote government data.

In July 2015, the Office of the IGEM and the Department of Natural Resources and Mines issued a joint disaster preparedness challenge: Help your community get ready for times of emergency and disaster. The purpose of the challenge was to encourage the digital community to devise new ways to notify people about hazards in their area and services that can help.

More than 1,300 individuals participated in Queensland's GovHack 2015 event which was held over three days (July 2015). The challenge attracted 16 entries and resulted in some imaginative and innovative resilience-oriented solutions that also contributed to the government's wider agenda of sharing data.

The results of this and other Queensland government challenges can be viewed on the Queensland Government data website <https://data.qld.gov.au/data-event/govhack/2015>.

IGEM Connect

The Office of the IGEM developed an online newsletter *IGEM Connect* to inform all stakeholders of IGEM activities, initiatives and future direction, and distributed five editions during the reporting period to more than 1,200 stakeholders. The first edition of *IGEM Connect* was published in September 2015. The newsletter is published on average every six weeks and is available at:

www.igem.qld.gov.au/reports-and-publications/Pages/Newsletters.aspx.

Inspector-General Emergency Management Advisory Panel

An Advisory Panel was established in February 2016 to offer practical stakeholder comment and guidance to the IGEM on a range of emergency management related activities.

Panel members include representatives from the Department of the Premier and Cabinet; Department of Infrastructure, Local Government and Planning; Department of Communities, Child Safety and Disability Services; Local Government Association of Queensland; QFES; QPS; Australian Red Cross; Queensland Health; Griffith University; Queensland University of Technology; and Brisbane City Council. The inaugural meeting of the Advisory Panel was held in February 2016.

Lexicon project

The Office of the IGEM made significant progress toward developing a common disaster management lexicon to provide common terminology, phraseology and definitions specific to Queensland.

This project is overseen by the IGEM Advisory Panel and driven by a dedicated working group of representatives nominated by the Advisory Panel members.

Queensland Strategy for Disaster Resilience

The objectives of the *Queensland Strategy for Disaster Resilience*², released in June 2014, are to build resilience against all hazards, to ensure resilience activities are aligned with government priorities and to make Queensland the most disaster resilient state in Australia.

Under the strategy, the Office of the IGEM contributes to improved access to locally relevant knowledge about disaster risks through:

- supporting actions to improve floodplain management through the Office's recommendations
- membership on the Queensland Flood Resilience Coordination Committee
- producing fact sheets on hazard identifications and risk assessments to promote 'Accountabilities in practice'.

Under this strategy, the Office of the IGEM also contributes to improved capacity of local governments and communities to plan and manage their local disaster preparedness plans and local human and social recovery plans following a disaster.

² Queensland Strategy for Disaster Resilience: www.dilgp.qld.gov.au/resources/plan/local-government/queensland-strategy-for-disaster-resilience.pdf

Vulnerable seniors living at home

The Office of the IGEM completed a collaborative research study in 2015-16 with disaster management practitioners in the Wide Bay and North Burnett region, focusing on disaster management arrangements regarding vulnerable seniors living in their own homes in the Wide Bay Burnett region. This study was presented to national and international experts at the International Federation on Ageing 13th Global Conference held in Brisbane from 21-23 June 2016.

A Queensland University of Technology intern was engaged by the Office to assist with the research study which looked at how to identify vulnerable seniors living in their own homes, how to prepare them better and enhance their resilience, as well as options to provide for effective and coordinated services to support these vulnerable seniors across all agencies and tiers of government. The findings may be applied more broadly across the state where appropriate.

Objective Four

To sustain a highly motivated, competent office that embraces change and is committed to delivering continuous improvement.

Strategies:

- Develop capability through targeted, high quality development programs and initiatives.
- Promote a culture of high performance that models the Queensland Public Service values and promotes fairness, integrity and accountability.
- Develop processes and systems that support data management and information sharing to enable quality assurance and continuous improvement.
- Ensure the value of advice and outcomes is greater than the investment required for implementation.

Capability and high-performance culture

Aligned to the performance planning and development process, the Office supported IGEM staff to participate in a range of leadership, management and professional development and training activities in 2015-16.

The Office also completed and acted on results from the *Working for Queensland Employee Opinion Survey* (refer pages 42-43).

During 2016, the Office of the IGEM commenced the development of an inaugural Workforce Strategy 2016-2020 in partnership with the Human Resources Division, PSBA. The strategy will target implementation of key activities and actions over the next 12 months to ensure the Office of the IGEM has the capability it needs to continue to deliver high-quality services and outcomes.

All staff were engaged in a values workshop in June 2016, demonstrating an ongoing commitment to building a constructive workplace culture.

Customer Relationship Management

The IGEM Customer Relationship Management (CRM) system was used across the Office in 2015-16 with a focus on improved project reporting and greater integration with the AEDP.

The development of the CRM system during 2015-16 will give disaster management stakeholders at local and district level the ability to compare and contrast their own assessment of their disaster management plan with those of others across the state. It will also provide all disaster management stakeholders with the ability to record their observations about the performance of disaster management arrangements, informing good practice that can be shared with others, and providing signposts to the Office for areas that may require review.

The new system functions are due to be launched in early 2016-17.

Governance

Executive management

Executive Management Committee profiles

Iain MacKenzie AFSM. MLshipMgt (Policing)

Inspector-General Emergency Management

The Inspector-General Emergency Management is responsible for leading and managing the Office of the IGEM to provide assurance and advice to enable confidence in Queensland's emergency management arrangements.

The Office of the IGEM regularly reviews and assesses the effectiveness of disaster management by local, district and state disaster management groups, including reviewing disaster management plans, regularly reviewing and assessing entities against the Standard, working with agencies to improve Queensland's disaster management arrangements, and identifying opportunities for cooperative partnerships to improve disaster management outcomes.

Iain was appointed as Inspector-General on 11 October 2013. He was formerly the Deputy Commissioner of the former Queensland Fire and Rescue Service and served the fire service for over 32 years. Iain holds a Master Degree in Leadership and Management, is a graduate of the Institute of Fire Engineers and has attended the United States National Fire Academy Executive Fire Officer Program. Iain was awarded the Australian Fire Service Medal in 2006.

Mike Shapland MBE

Director, Interoperability and Innovation

The Director, Interoperability and Innovation facilitates programs and solutions designed to help the Office and agencies deliver better disaster management outcomes, and also contributes to the broader assessment work of the Office. The role represents the Office of the IGEM at innovation forums and promotes interoperability across the sector.

Mike is a graduate from the Royal Military Academy, Sandhurst, the British Army's Technical and General Staff courses and from Griffith University's Master of Business Administration program. Mike was awarded Member of the Order of the British Empire in the United Kingdom's 1997 New Year's Honours list.

Alison Spruce

Director, Performance, Reporting and Policy Analysis

The Director, Performance, Reporting and Policy Analysis is responsible for developing and coordinating internal strategy, planning and governance arrangements for the Office of the IGEM. The role also acts as a liaison point with PSBA and other agencies with regard to external policy and governance and provides policy advice to the Inspector-General and the Executive Management Committee.

Alison holds a Master of Business Administration, a Bachelor of International Business and a Post Graduate Diploma in Education.

Rowena Richardson

Director, Standards, Best Practice and Evaluation

The Director, Standards, Best Practice and Evaluation is responsible for the development, implementation and evaluation of the Emergency Management Assurance Framework. The role also leads the Emergency Management AEDP within the Office of the IGEM.

Rowena has specific expertise in systems analysis and improvement, holds a Master of Health Administration, a Bachelor of Health Science and Post Graduate Certificates in Critical Care Nursing and Health Management.

Phil Nickerson

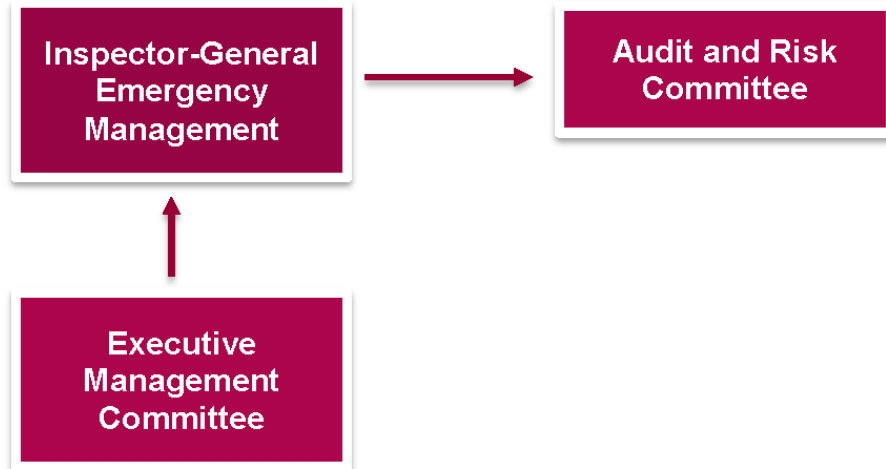
Director, Community and Stakeholder Engagement

The Director, Community and Stakeholder Engagement oversees the active engagement of stakeholders within the disaster management sphere, non-government organisations and the public for the Office of the IGEM. The role also provides strategic advice to the Inspector-General and the Executive Management Committee regarding corporate communications, media relations and issues management.

Phil holds a Bachelor of Business (Communications) and a Bachelor of Business (Accountancy).

Committees

The Office of the IGEM governance structure comprises the Executive Management Committee and the Public Safety Portfolio Audit and Risk Committee.



The Public Safety Portfolio Audit and Risk Committee provides independent assurance on risk, control and compliance frameworks and ensures the portfolio's operations are carried out efficiently, effectively and economically. For further information about the Public Safety Portfolio Audit and Risk Committee refer pages 9-10.

The former Public Safety Portfolio Innovation Committee and Public Safety Executive Coordinating Committee will no longer convene as the objectives of these committees will be achieved by the PSBA Interim Board of Management (the Board) (inaugural meeting held 16 May 2016). The Commissioner, QPS (Chair) and Commissioner, QFES are members of the Board along with an external member, Mr Geoff Waite, Assistant Under Treasurer, Queensland Treasury.

Executive Management Committee

The Executive Management Committee is the key leadership group for the Office of the IGEM. The committee provides leadership and direction on strategic and operational issues and supports the IGEM as the accountable officer under section 61 of the *Financial Accountability Act 2009*, to achieve efficient, effective and financially responsible management for the Office of the IGEM.

The committee meets monthly unless otherwise determined by committee members. Extraordinary meetings may be called at the discretion of the Chair.

During 2015-16, the committee met on 12 occasions.

Committee members

- Iain MacKenzie AFSM, Inspector-General Emergency Management (Chair)
- Mike Shapland MBE, Director, Interoperability and Innovation
- Alison Spruce, Director, Performance, Reporting and Policy Analysis
- Rowena Richardson, Director, Standards, Best Practice and Evaluation
- Phil Nickerson, Director, Community and Stakeholder Engagement

Achievements

In 2015-16, the Executive Management Committee:

- provided strategic oversight for all IGEM reviews, assurance activities and major projects
 - endorsed the Office of the IGEM Strategic Plan 2016-2020
 - endorsed the Office of the IGEM Operational Plan 2016-2017.
-

Ethics and code of conduct

Ethical standards

The PSBA Ethical Standards Unit's (ESU) primary responsibility is to assess complaints regarding the conduct of staff and volunteers within the Office of the IGEM, PSBA and QFES (the agencies). The ESU assesses complaints in accordance with the *Management of Complaints about Employees, Volunteers and Contractors Policy and Procedure*. As outlined in the procedure, certain categories of complaints will be formally investigated by the ESU, whilst others will be referred back to management within the relevant agency to deal with, often subject to oversight by the ESU.

In addition, the ESU has the following key roles and responsibilities:

- recording all complaints in the agencies' complaints management system except for Conduct and Performance Excellence (CaPE) Category 1 matters (Category 1 matters involve inappropriate interpersonal conduct with colleagues, clients or other stakeholders, inappropriate behaviour relating to minor management matters, and performance requiring improvement)
- acting as the agencies' central liaison point for the Crime and Corruption Commission (CCC) and the Queensland Ombudsman, and discharging the agencies' statutory obligations under the *Crime and Corruption Act 2001*
- overseeing the agencies' Public Interest Disclosure framework and assisting the agencies in fulfilling their statutory obligations under the *Public Interest Disclosure Act 2010*
- coordinating requests for Internal Review lodged by persons who are dissatisfied with the way their complaints have been handled by the agencies.

Code of Conduct

Induction training is provided to Office of the IGEM employees as required. The induction training includes identifying aspects of negative workplace behaviours as well as an overview of the *Code of Conduct for the Queensland Public Service*.

The Office of the IGEM has retained partial responsibility for public sector ethics and code of conduct training for its employees, with Conflict Management Services within the Human Resources Division, PSBA providing training upon request.

Risk management and accountability

External scrutiny

This section provides information about external agencies and processes which examined the operations of the Office of the IGEM or other agencies during 2015-16 with findings/issues requiring consideration by, or impacting on, the Office of the IGEM:

- **Review of the PSBA**

The Public Service Commission undertook an independent review of the PSBA from May to November 2015. The review considered the scope, function and structure of the PSBA to ensure it effectively supports public safety service delivery to the community.

The review involved extensive engagement with frontline staff, including firefighters and police officers, other employees within the portfolio, and relevant external stakeholders.

The final report was tabled in Parliament on 17 February 2016 and is available online at www.qld.gov.au/about/how-government-works/government-structure/public-service-commission/what-we-do/review-psba.html.

The final report identified eight recommendations, including revising the scope of the PSBA, and implementing a new operating model and governance structure. The Queensland Government accepted the recommendations of the review with the exception of recommendation 6 (to transfer the Police Air Wing to QPS). Further work will be progressed on this recommendation.

The PSBA Interim Board of Management (BoM) was established in 2016 to progress the review recommendations and provide peak governance and coordination until a mature governance framework and organisational structure is in place.

The Interim BoM consists of the Commissioner, QPS, Ian Stewart (Chair), the Commissioner, QFES, Katarina Carroll and an appointed external member, Geoff Waite, Assistant Under Treasurer, Queensland Treasury. The Interim BoM convened its first meeting on 16 May 2016 and met again on 14 June 2016.

In line with the review recommendations, a number of functions transitioned to the QFES and QPS by 1 July 2016, and all substantive police officer positions returned to the QPS from the PSBA.

In addition, in order to implement the key review recommendations, a number of legislative amendments are required and on 24 May 2016, the Minister for Police, Fire and Emergency Services and Minister for Corrective Services, introduced the *Public Safety Business Agency and Other Legislation Amendment Bill 2016* (the Bill) into Parliament.

The Bill proposes to implement various recommendations of the review by amending legislation to:

- amend the functions of the PSBA
- establish the PSBA Board of Management
- change the role of the PSBA Chief Executive Officer to PSBA Chief Operating Officer
- finalise the machinery-of-government changes that will allow Blue Card Services to transition to the DJAG, and allow for the comprehensive integration of State Government Security into the QPS.

The Bill was referred to the Legal Affairs and Community Safety Committee for consideration. The committee is required to report back to Parliament on the Bill by 2 August 2016.

- **Crime and Corruption Commission**

The CCC is a statutory body established to combat and reduce the incidence of major crime and corruption in the public sector in Queensland. Its functions and powers are set out in the *Crime and Corruption Act 2001*. The CCC investigates both crime and corruption, has oversight of both the police and the public sector, and protects witnesses.

- **Confidential information**

In May 2016, the CCC released a paper on confidential information examining unauthorised access, disclosure and the risks of corruption in the Queensland public sector. The paper contains examples of inappropriate access or use of confidential information, risks of improperly using confidential information, case studies and findings of the CCC's audit into how agencies handle misuse of confidential information.

PSBA manages privacy and right to information services on behalf of the Office of the IGEM and has reviewed the CCC's paper. It is expected that PSBA will address issues raised in the paper on behalf of the Office of the IGEM in the future.

The paper is available online at www.ccc.qld.gov.au/research-and-publications.

- **Queensland Audit Office**

The QAO supports the role of the Auditor-General of Queensland in providing the Parliament with an independent assessment of the financial management and performance activities of public sector entities. The QAO provides an independent audit service and reports to the Parliament to enhance public sector accountability. QAO reports are available online at www.qao.qld.gov.au/reports-tabled-in-2015-16-financial-year.

- Report to Parliament 1: *Internal control systems 2014-15*

The report summarises the results of QAO's evaluations of the systems of financial control and its selective testing of the internal controls that operated within the 21 government departments during 2014-15. The report also includes evaluations of the effectiveness of internal financial management reporting and an examination of the disaster recovery planning used in four departments to recover their computer systems after a disruptive event, such as floods or power outages.

While the Office of the IGEM was not one of the four departments examined for disaster recovery planning, the Office is aware of the risks to its circumstances and future planning. PSBA's Frontline and Digital Services Division has an ongoing program of work regarding business continuity planning and disaster recovery. The program focuses on critical systems used by the Office of the IGEM, QFES, QPS and the Queensland Ambulance Service (QAS) and includes Disaster Recovery Plans for all critical components of the systems, test strategies and plans. From a governance perspective, the division has a Continuity Management Team and Disaster Recovery Management Group who are the key players in a continuity event, and these teams are educated through scenario testing and process familiarisation to ensure they are prepared for a critical event.

The QAO report did not refer to the financial controls and internal management reporting elements of the Office of the IGEM.

- Report to Parliament 6: *State public sector entities: 2014-15 financial statements*

In 2014-15, Queensland's state public sector delivered services and goods to benefit the public. To demonstrate their accountability in managing public money on behalf of the Queensland community, all state public sector entities must report on their finances and have them audited. The Auditor-General of Queensland, supported by the QAO, is responsible for providing Parliament with an independent assessment of the financial management of public sector agencies.

The report discusses the status and nature of the audit opinions QAO issues; comments on the timeliness and quality of financial reporting; and explains how QAO assessed the key audit matters disclosed by state public sector entities.

The report refers to the Office of the IGEM's statutory date for certification of the 2014-15 financial statements, and the complexities related to attributing amounts for below fair value services received from the PSBA. In 2015-16, supported by PSBA, the Office of the IGEM consulted with the QAO and implemented strategies to facilitate certification of the financial statements by the statutory date of 31 August 2016.

The report also refers to the QAO's results of a controls assessment of the LATTICE payroll system (used by the Office of the IGEM, QFES, Queensland Corrective Services (QCS) and the QAS) which is outside of vendor support. The QAO assessed as low risk that this issue could result in misreported figures in the financial statements. The Office of IGEM will migrate from LATTICE to Aurion with the first pay to be run in July 2016, mitigating the risks raised in the report. An update on the Human Resource Information Solution (HRIS) project to replace the LATTICE payroll system is provided on page 42.

– Report to Parliament 13: *Cloud Computing*

The audit examined how well departments are adopting the Queensland cloud computing strategy in modernising their information and communications technology (ICT) assets and services to deliver business value while managing risks.

The Office of the IGEM has adopted the strategy and is progressing a cloud computing solution for the IGEM Stakeholder Portal, which will be used as a key communication platform during disasters.

Internal audit

The PSBA Internal Audit Unit is an independent unit that provides advice across a wide range of disciplines including risk, assurance, information technology, finance, compliance and general consulting activities for the Office of the IGEM, PSBA, QFES and QPS.

The Head of Internal Audit (HIA), PSBA is also the nominated HIA for the Office of the IGEM, QFES and QPS in accordance with the *Financial Accountability Act 2009*.

The work of the Internal Audit Unit is undertaken in accordance with the Institute of Internal Auditors' standards and under an approved charter which is consistent with relevant audit and ethical standards.

In accordance with the *Financial and Performance Management Standard 2009*, an annual audit plan and four year strategic plan sets the direction of the unit. The public safety portfolio *Annual Internal Audit Plan 2015-2016* was endorsed by the Public Safety Portfolio Audit and Risk Committee and approved by the former Chief Executive Officer, PSBA on 19 May 2015.

As secretariat to the Public Safety Portfolio Audit and Risk Committee, the unit ensures that all relevant guidelines, particularly Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance*, are adhered to, and that the functioning of the unit complies with these guidelines in all material respects.

The unit assists management to achieve its objectives by using a systematic, disciplined approach to review and improve the effectiveness of risk management and internal control and governance processes, improving the overall level of compliance and accountability. Under its approved charter, the unit can undertake a series of review types including compliance (effectiveness), performance (efficiency), financial management and information technology, to identify areas of risk and to improve outcomes. Systems are in place to ensure the effective, efficient and economic operation of the audit function.

Achievements for 2015-16 include:

- full delivery of the approved portfolio *Annual Internal Audit Plan 2015-2016* through a combination of in-house and co-sourced delivery. Specific Office of the IGEM coverage included the Emergency Management Assurance Framework review
- coverage also included the following ICT and PSBA corporate activities that had an impact on Office of the IGEM operations:
 - portfolio information management – privacy and security
 - cloud computing
 - Internal Operating Level Agreements – ICT
 - ICT project governance
- no carry forward of 2015-16 audit activities
- successful negotiation and management of a co-sourced delivery model for provision of Office of the IGEM audit services.

Information systems and recordkeeping

PSBA, as the provider of strategic and corporate services to Queensland's public safety portfolio agencies including the Office of the IGEM, is responsible for recordkeeping and information systems across the portfolio. PSBA has a dedicated records management team which provided advice and assistance to the Office of the IGEM during the reporting period resulting in improved efficiencies.

The Office of the IGEM continues to use MinCor and Recfind for hard copy files, with all electronic records stored on network drives.

No records were transferred to Queensland State Archives during 2015-16.

Human resources

Workforce planning and performance

Workforce profile

The total number of full-time equivalent staff for the Office of the IGEM was 21.4 as at 30 June 2016.

Between 1 July 2015 and 30 June 2016, the Office of the IGEM had one permanent staff member separate.

Balance

Balance is a program designed to enhance the skills and knowledge of female leaders in public safety agencies. The program encourages:

- awareness of leadership strengths and how to use them to drive organisational performance
- the ability to diagnose and negotiate the specific challenges for women in public safety leadership roles and to use influence to shape solutions
- the ability to balance the ways of established organisational culture with other approaches required to meet needs
- increased internal capacity as a female leader and ability to bring others along on that journey.

Balance is a program developed by the Australian Institute of Police Management (AIPM) and involves two residential workshops linked by three months of workplace development support. The first Queensland-based program – Q-Balance – commenced in June 2015 at the QPS Academy at Oxley. Across the public safety portfolio, women who identified as exercising significant leadership within their organisation were encouraged to submit an expression of interest outlining how the program would be of benefit to them as an individual and to their workplace.

A large number of applications were received which resulted in 21 successful public safety portfolio nominations and an additional six nominations from the Australian Federal Police and the QAS. The program was so well supported that additional courses commenced in August 2015 with more planned for 2016.

Applications for 2016-17 Balance representatives are being collated.

Domestic and family violence support package

On 25 November 2015, the Public Service Commission released a whole-of-government domestic and family violence support package which details support options available in the workplace including:

- a minimum of ten days paid special leave
- flexible working arrangements
- reasonable workplace adjustments
- counselling support services.

It also outlines the roles and responsibilities of managers and employees.

To support the implementation of this whole-of-government initiative, the PSBA, in conjunction with the Office of the IGEM, QFES and QPS, developed the *Supporting Employees Affected by Domestic and Family Violence Policy*. The policy applies to employees engaged within the public safety portfolio and includes a list of various support options available to employees affected by domestic and family violence.

An on-line learning product to improve employees' awareness of domestic and family violence issues has been developed and will be available for all staff in the public safety portfolio in late 2016. A managers' face to face training package has also been developed for roll out in late 2016 for frontline leadership and middle management levels.

Employee assistance

The Employee Assistance Service, managed by PSBA, helps prevent and manage mental health issues for employees across the public safety portfolio by providing advice, counselling and referral to external services for a full range of organisational and personal issues. Specialist officers are available to assist staff and include internal and external psychologists, social workers and trained Peer Support Officers.

Health and wellbeing

The Safety and Wellbeing Branch, within the PSBA Human Resources Division, continued to work with management, staff and the unions during the reporting period to improve employee health, fitness and wellbeing.

The HealthStart Program is offered to staff of the public safety portfolio as it moves through each geographical area of Queensland and a number of recreational and fitness activities were provided for employees to participate in as part of Corporate Teams.

Human Resource Information Solution

The HRIS program will replace the existing payroll systems for Office of the IGEM, PSBA, QFES, QAS within Queensland Health and QCS within DJAG, with an integrated core human resource, payroll and human capital management (HCM) solution. The primary benefit of the program will be system continuity that will reduce the risk of human resource and payroll systems failing. The HRIS program outcomes are to achieve operational efficiencies through standardised and automated business processes and strategic capability to support planning and workforce management.

Consultation has occurred with the Queensland Government Chief Information Office to confirm assurance reviews and requirements for the program.

Queensland Shared Services will continue to provide payroll services for the in-scope agencies and will migrate them from LATTICE to the Aurion system. Office of the IGEM staff will migrate from LATTICE to Aurion with the first pay to be run in July 2016. QCS will be the next agency to be transitioned with an estimated completion date of April 2017.

Datacom Group Limited was contracted in January 2016 to provide HCM capability through a software-as-a-service arrangement for the Office of the IGEM and QFES. The contract includes provisions for the implementation of HCM into QAS and QCS following a successful implementation for the Office of the IGEM and QFES.

Working for Queensland Employee Opinion Survey

The *Working for Queensland Employee Opinion Survey* is the annual, whole-of-government survey which measures workplace climate across the Queensland public service. The 2016 survey explored employee perceptions of matters impacting three key outcomes: agency engagement, organisational leadership and innovation, with the aim of identifying better ways of working.

The results serve as a benchmark which will assist with measuring changes in agency performance and provide a guide to focus organisational improvement efforts.

The 2016 survey was conducted from 18 April to 11 May. The 2015 and 2016 results for the Office of the IGEM are:

Response Rate		Agency engagement		Organisational leadership		Innovation	
2015	2016	2015	2016	2015	2016	2015	2016
100%	100%	71%	63%	80%	59%	88%	74%

Workplace Behaviours Standard

The Workplace Behaviours Standard was introduced in March 2016 for employees of the Office of the IGEM, PSBA and QFES, and includes contractors and volunteers. The standard sets out the agencies' commitment to providing a safe and healthy workplace free from negative workplace behaviours including conduct that is either workplace bullying, sexual harassment and unlawful discrimination or a combination of two or more components.

PSBA provides a range of informal and formal workplace conflict management options to assist in maintaining a productive and positive workplace.

Early retirement, redundancy and retrenchment

No early retirement, redundancy or retrenchment packages were paid to staff within the Office of the IGEM during 2015-16.

Financial statements

Office of the Inspector-General of Emergency Management Financial Statements 2015-16 For the year ended 30 June 2016

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Statement of comprehensive income

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Statement of changes in equity

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Notes to and forming part of the Financial Statements

Management Certificate

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General Information

These financial statements cover the Office of the Inspector-General of Emergency Management.

The Office of the Inspector-General of Emergency Management ('the office') is a Queensland Government public service office established under the *Disaster Management Act 2003*.

The office is controlled by the State of Queensland, which is the ultimate parent.

The head office is located at:

Level 23, State Law Building
59 Ann Street
BRISBANE QLD 4000

A description of the nature of the entity's operations and its principal activities is included in the notes to the financial statements.

For information in relation to the Office of the Inspector-General of Emergency Management financial statements, visit the following website:

<http://www.igem.qld.gov.au>

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Statement of comprehensive income

Office of the Inspector-General of Emergency Management
Statement of comprehensive income
For the year ended 30 June 2016

	Notes	2016 \$'000	2015 \$'000
Income from continuing operations			
Appropriation revenue	2	3,947	3,789
Services received below fair value	3	685	715
Other revenue		12	5
Total revenue		4,644	4,509
Expenses from continuing operations			
Employee expenses	4	2,827	2,628
Supplies and services	6	839	912
Grants and subsidies		-	36
Depreciation	9	5	6
Other expenses	7	699	756
Total expenses from continuing operations		4,370	4,338
Operating result from continuing operations		274	171

The accompanying notes form part of these statements.

Statement of financial position

Office of the Inspector-General of Emergency Management
Statement of financial position
As at 30 June 2016

	Notes	2016 \$'000	2015 \$'000
Assets			
Current assets			
Cash and cash equivalents		1,407	1,438
Receivables	8	53	73
Total current assets		1,460	1,511
Non-current assets			
Plant and equipment	9	16	21
Total non-current assets		16	21
Total assets		1,476	1,532
Liabilities			
Current liabilities			
Payables	10	228	597
Accrued employee benefits	11	134	72
Other current liabilities	2	-	23
Total current liabilities		362	692
Total liabilities		362	692
Net assets		1,114	840
Equity			
Contributed equity		669	669
Accumulated surplus		445	171
Total equity		1,114	840

The accompanying notes form part of these statements.

Statement of changes in equity

Office of the Inspector-General of Emergency Management
Statement of changes in equity
For the year ended 30 June 2016

	2016 \$'000	2015 \$'000
Contributed equity		
Opening balance as at 1 July 2015	669	-
Transactions with owners as owners:		
Net transfers in/(out) via machinery-of-Government change	-	669
Closing balance as at 30 June 2016	<u>669</u>	<u>669</u>
Accumulated surplus		
Opening balance as at 1 July 2015	171	-
Operating result	<u>274</u>	<u>171</u>
Closing balance as at 30 June 2016	<u>445</u>	<u>171</u>
Total equity	<u><u>1,114</u></u>	<u><u>840</u></u>

The accompanying notes form part of these statements.

Statement of cash flows

Office of the Inspector-General of Emergency Management
Statement of cash flows
For the year ended 30 June 2016

	Notes	2016 \$'000	2015 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Service appropriation receipts		3,924	3,789
GST input tax credits from ATO		131	22
GST collected from customers		4	-
Other		14	2
<i>Outflows:</i>			
Employee expenses		(2,770)	(2,567)
Supplies and services		(1,208)	(489)
Grants and subsidies		-	(36)
GST paid to suppliers		(108)	(44)
GST remitted to ATO		(4)	-
Other		(14)	(18)
Net cash provided by/(used in) operating activities	12	<u>(31)</u>	<u>659</u>
Cash flows from financing activities			
<i>Inflows:</i>			
Machinery-of-Government transfers		-	779
Net cash provided by/(used in) financing activities		<u>-</u>	<u>779</u>
Net increase/(decrease) in cash		(31)	1,438
Cash at beginning of financial year		1,438	-
Cash at end of financial year		<u><u>1,407</u></u>	<u><u>1,438</u></u>

The accompanying notes form part of these statements.

Notes to and forming part of the financial statements

2015-16

Office of the Inspector-General of Emergency Management **Notes to and forming part of the financial statements 2015–16**

Objectives and Principal Activities of the office

The Office of the Inspector-General of Emergency Management was formally established as a public service office on 1 July 2014 under amendments to the *Disaster Management Act 2003*. The Office of the Inspector-General of Emergency Management ('the office') provides assurance and advice that enables confidence in Queensland's emergency management arrangements.

The office has established the Standard for Disaster Management in Queensland, which forms part of the Emergency Management Assurance Framework. The office undertakes targeted reviews and system analysis to identify risk to emergency management planning, preparedness, response and recovery arrangements and recommends evidence-based improvements.

Funding for the office's services comes predominately from parliamentary appropriations.

1. Summary of Significant Accounting Policies

(a) Statement of Compliance

The office has prepared these financial statements in compliance with section 42 of the *Financial and Performance Management Standard 2009*.

These financial statements are general purpose financial statements and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with Queensland Treasury's Minimum Reporting Requirements for the year ending 30 June 2016 and other authoritative pronouncements.

Unless otherwise stated, the financial statements have been prepared in accordance with the historical cost convention.

(b) Services received/provided free of charge or for nominal value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and an expense.

(c) Appropriation revenue for services

Appropriations provided under the *Appropriation Act* are recognised as revenue when received or receivable. Where approved, appropriation revenue is recorded as receivable if amounts are not received at the end of the reporting period.

(d) Cash and cash equivalents

Cash assets include cash on hand, and all cash and cheques received but not banked at 30 June.

The office has authorisation to operate in overdraft with a specified limit in accordance with the *Financial Accountability Act 2009*.

(e) Receivables

Trade debtors are recognised at the amounts due at the time of sale or service delivery - the agreed purchase/contract price. The office's standard settlement terms is 30 days from invoice date.

(f) Plant and equipment asset thresholds

Items of plant and equipment, with a cost or other value equal to or in excess of \$5,000 are recognised for financial reporting purposes in the year of acquisition.

Items purchased or acquired for a lesser value are expensed in the year of acquisition.

(g) Depreciation of plant and equipment

Plant and equipment is depreciated at a rate between 5% and 33.33% on a straight-line basis less its estimated residual value, progressively over its estimated useful life to the office.

(h) Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount - agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

Notes to and forming part of the financial statements 2015-16 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2015-16 (continued)

(i) Employee benefits

Wages, salaries and sick leave

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates.

For unpaid entitlements expected to be paid within 12 months of reporting date, the liabilities are recognised at their undiscounted values.

As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Annual leave and long service leave

The office is a member of the Queensland Government's Annual Leave Central Scheme (ALCS). A levy is payable to cover the cost of employees' annual leave (including leave loading and on-costs) and long service leave. Amounts paid to employees for annual leave and long service leave are claimed from the scheme quarterly in arrears.

Superannuation

Employer superannuation contributions are paid to QSuper, the superannuation scheme for Queensland Government employees, at rates determined by the Treasurer on the advice of the State Actuary. Contributions are expensed in the period in which they are paid or payable.

The QSuper scheme has defined benefit and defined contribution categories. The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

(j) Insurance

The majority of the office's non-current physical assets and other risks are insured through the Queensland Government Insurance Fund (QGIF), premiums being paid on a risk assessment basis.

In addition, the office pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.

(k) Other presentation matters

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or, where that amount is less than \$500, to zero, unless disclosure of the full amount is specifically required.

(l) Taxation

The office is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

(m) Accounting estimates and judgements

The preparation of financial statements necessarily requires the determination and use of certain accounting estimates, assumptions, and management judgements that have the potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Estimates and assumptions that have a potential significant effect on the financial statements are outlined in Note 3 Goods and services received below fair value.

(n) Future impact of accounting standards not yet effective

The office did not voluntarily change any of its accounting policies during 2015-16. As at the date of authorisation of the financial report, the following accounting standards and interpretations have future commencement dates and have been assessed as either not applicable or have no material impact.

AASB 124 Related Party Disclosure, effective 1 July 2016. The assessed impact on financial statements will be additional disclosure of key management personnel to include transactions with related parties.

AASB 15 Revenue for Contracts with Customers, effective 1 January 2018.

AASB 9 Financial Instruments and AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014), effective 1 January 2018.

AASB 16 Leases, effective 1 January 2019.

AASB 2016-2 Amendments to Australian Accounting Standards - Disclosure Initiative: Amendments to AASB107, effective 1 July 2017.

Notes to and forming part of the financial statements

2015-16 (cont'd)

Office of the Inspector-General of Emergency Management **Notes to and forming part of the financial statements 2015-16 (continued)**

	2016 \$'000	2015 \$'000
2 Reconciliation of payments from Consolidated Fund		
Reconciliation of payments from Consolidated Fund to appropriation revenue recognised in Statement of comprehensive income		
Budgeted appropriation revenue	3,886	3,780
Unforeseen expenditure	38	9
Total appropriation receipts	<u>3,924</u>	<u>3,789</u>
Plus: Opening balance of appropriation revenue payable	23	-
Less: Closing balance of appropriation revenue payable	-	(23)
Plus: Deferred appropriation payable to Consolidated Fund (expense)	-	23
Appropriation revenue recognised in Statement of comprehensive income	<u>3,947</u>	<u>3,789</u>

3 Services received at below fair value

Services received below fair value *	<u>685</u>	<u>715</u>
Total	<u>685</u>	<u>715</u>

* For 2015-16, services received below fair value of \$685,000 (2014-15: \$715,000) were provided to the office by the Public Safety Business Agency (PSBA). The value of these services was calculated based on a cost attribution model developed by the PSBA to attribute the actual costs of services provided by that organisation at nil cost to its partner agencies.

4 Employee expenses

Employee benefits		
Wages and salaries	2,203	2,024
Employer superannuation contributions	282	261
Long service leave levy	49	64
Annual leave levy	211	187
Other employee benefits	14	-
Employee related expenses		
Workers' compensation premium	13	12
Training expenses	53	76
Other employee related expenses	3	4
Total	<u>2,827</u>	<u>2,628</u>

The number of employees as at 30 June, including both full-time employees and part-time employees, measured on a full-time equivalent basis, reflecting Minimum Obligatory Human Resource Information (MOHRI), is:

	2016	2015
Full-Time Equivalent Employees	21	22

Notes to and forming part of the financial statements 2015-16 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2015-16 (continued)

5 Key Management Personnel Disclosures

(a) Details of key management personnel

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the office during 2015-16. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

(b) Remuneration Policies

Remuneration policy for the office's key management personnel is set by the Queensland Public Service Commission as provided for under the *Public Service Act 2008*. The remuneration and other terms of employment for the key management personnel are specified in employment contracts.

Remuneration expenses for key management personnel comprise the following components:

- Short term employee expenses including:
 - salaries, allowances and leave entitlements earned and expensed for the entire year or for that part of the year during which the employee was a key management person
 - non-monetary benefits - may include provision of a motor vehicle and fringe benefits tax applicable to benefits.
- Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.
- Post employment expenses include amounts expensed in respect of employer superannuation obligations.

(c) Remuneration Expenses

1 July 2015 – 30 June 2016

Position	Contract classification Appointment authority Date appointed to position Date exited from position	Short Term	Long Term	Post	Total Expenses
		Employee Expenses	Employee Expenses	Employment Benefits	
		\$'000	\$'000	\$'000	\$'000
Inspector-General of Emergency Management (<i>Chief Executive Officer</i>)	CEO Level Governor-in-Council <i>Disaster Management Act 2003</i> Appointed 31/07/2014	260	5	27	292
Director, Performance, Reporting and Policy Analysis *	SO3 <i>Public Service Act 2008</i> Appointed 01/11/2013	109	2	14	125
	SO3 <i>Public Service Act 2008</i>	22	-	4	26
Director, Interoperability and Innovation **	SO3 <i>Public Service Act 2008</i> Appointed 01/11/2013	136	3	18	157
Director, Community and Stakeholder Engagement	SO3 <i>Public Service Act 2008</i> Appointed 16/02/2014	144	3	17	164
Director, Standards Best Practice and Evaluation	SO3 <i>Public Service Act 2008</i> Appointed 01/11/2013	146	3	17	166

* The incumbent appointed to this position was on secondment to another Queensland Government agency from 02 May 2016. This arrangement was still in place as at 30 June 2016 and relieving arrangements were established for this position during this time.

** The incumbent appointed to this position acted in the position of Inspector-General for the period 30 November 2015 to 24 December 2015.

Notes to and forming part of the financial statements

2015-16 (cont'd)

Office of the Inspector-General of Emergency Management
Notes to and forming part of the financial statements 2015-16 (continued)

5 Key Management Personnel Disclosures

(c) Remuneration Expenses (continued)

1 July 2014 – 30 June 2015

Position	Contract classification Appointment authority Date appointed to position Date exited from position	Short Term	Long Term	Post	Total Expenses
		Employee Expenses	Employee Expenses	Employment Benefits	
		\$'000	\$'000	\$'000	\$'000
Inspector-General of Emergency Management (<i>Chief Executive Officer</i>)	CEO Level Governor-in-Council <i>Disaster Management Act 2003</i> Appointed 31/07/2014	254	5	26	285
Director, Performance, Reporting and Policy Analysis *	SO3 <i>Public Service Act 2008</i> Appointed 01/11/2013	112	2	14	128
Director, Interoperability and Innovation	SO3 <i>Public Service Act 2008</i> Appointed 01/11/2013	138	3	17	158
Director, Community and Stakeholder Engagement	SO3 <i>Public Service Act 2008</i> Appointed 16/02/2014	138	3	17	156
Director, Standards Best Practice and Evaluation	SO3 <i>Public Service Act 2008</i> Appointed 01/11/2013	115	2	15	132

* This employee was on secondment to another Queensland Government agency from 28 October 2014 to 19 December 2014.

	2016	2015
	\$'000	\$'000
6 Supplies and services		
Accommodation and public utilities	5	-
Communication expenses	41	20
Computer expenses	51	37
Consultancies and contractors	143	326
Legal fees	8	18
Maintenance and repairs	40	13
Operating lease rentals	175	182
Operational and other equipment purchases	17	44
Property expenses	84	32
Shared service provider expenses	136	82
Subscriptions	-	14
Travel	63	75
Other	77	69
Total	839	912

7 Other expenses

Deferred appropriation payable to Consolidated Fund	-	23
External Audit fees *	6	13
Insurance premiums - QGIF	5	5
Goods and services provided below fair value **	685	715
Other	3	-
Total	699	756

* Total audit fees paid to the Queensland Audit Office relating to the 2015-16 financial statements are estimated to be \$13,250 (2014-15: \$13,000). The balance of the fees for the 2015-16 audit is expected to be incurred and paid in 2016-17.

** As per note 1(b), an equal amount is recognised as revenue and an expense for services received below fair value. This relates to the actual costs of services provided by the Public Safety Business Agency to the office in 2015-16.

Notes to and forming part of the financial statements
2015-16 (cont'd)

Office of the Inspector-General of Emergency Management
Notes to and forming part of the financial statements 2015-16 (continued)

	2016 \$'000	2015 \$'000
8 Receivables		
GST input tax credits receivable	9	32
	<u>9</u>	<u>32</u>
Annual leave reimbursements	31	35
Long service leave reimbursements	2	2
Accrued revenue	11	3
Other	-	1
	<u>44</u>	<u>41</u>
Total	<u><u>53</u></u>	<u><u>73</u></u>
9 Plant and equipment		
Plant & Equipment		
Gross value	28	28
Less: Accumulated depreciation	(12)	(7)
	<u>16</u>	<u>21</u>
Reconciliation		
Opening balance	21	-
Transfers through machinery-of-Government change	-	27
Depreciation	(5)	(6)
Closing Balance	<u>16</u>	<u>21</u>
10 Payables		
Trade creditors	79	461
Tax liabilities	3	5
Accrued expenses	145	131
Total	<u><u>228</u></u>	<u><u>597</u></u>
11 Accrued employee benefits		
Annual leave levy payable	60	43
Long service leave levy payable	13	12
Salaries and wages outstanding	61	17
Total	<u><u>134</u></u>	<u><u>72</u></u>

Notes to and forming part of the financial statements 2015-16 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2015–16 (continued)

	2016 \$'000	2015 \$'000
12 Reconciliation of operating result to net cash from operating activities		
Operating result	274	171
Non-cash items included in operating result:		
Depreciation expense	5	6
Change in assets and liabilities:		
Increase/(decrease) in accrued employee benefits	62	62
(Increase)/decrease in annual leave reimbursement receivable	4	(11)
(Increase)/decrease in GST input tax credits receivable	23	(22)
(Increase)/decrease in long service leave reimbursement receivable	-	11
(Increase)/decrease in other receivables	(8)	(4)
(Increase)/decrease in other current assets	-	30
Increase/(decrease) in payables	(369)	393
Increase/(decrease) in other current liabilities	(23)	23
Net cash from operating activities	(31)	659

13 Commitments for expenditure

(a) Non-cancellable operating lease commitments

Operating lease commitments inclusive of non-recoverable GST, at reporting date are payable as follows:

Not later than one year	163	171
Later than one year and not later than five years	624	747
Total *	787	918

* Comparative amounts have been restated for 2014-15 to exclude recoverable GST.

(b) Other expense commitments

Other expenditure committed inclusive of non-recoverable GST, at reporting date are payable as follows:

Not later than one year	27	13
Total *	27	13

* Comparative amounts have been restated for 2014-15 to exclude recoverable GST.

14 Financial instruments

(a) Categorisation of financial instruments

The office has the following categories of financial assets and financial liabilities:

Financial assets	Note		
Cash		1,407	1,438
Receivables	8	53	73
Total		1,460	1,511
Financial liabilities			
Financial liabilities measured at amortised cost:			
Payables	10	228	597
Total		228	597

(b) Financial risk management

The office's activities expose it to financial risk.

Financial risk management is implemented through the Public Safety Business Agency pursuant to Government and office policy. These policies seek to minimise potential adverse effects on the financial performance of the office and ensuring the office has sufficient funds available to meet employee and supplier obligations as they fall due.

Notes to and forming part of the financial statements

2015-16 (cont'd)

Office of the Inspector-General of Emergency Management
Notes to and forming part of the financial statements 2015-16 (continued)

15 Budgetary reporting

Statement of comprehensive income	Variance Note	Original budget 2016 \$'000	Actual 2016 \$'000	Variance \$'000	Variance percentage
Income from continuing operations					
Appropriation revenue		3,886	3,947	61	2 %
Services received at below fair value	15(a)	721	685	(36)	(5)%
Other revenue		-	12	12	100 %
Total revenue		4,607	4,644	37	1 %
Expenses from continuing operations					
Employee expenses		2,733	2,827	94	3 %
Supplies and services	15(b)	1,128	839	(289)	(26)%
Depreciation		3	5	2	62 %
Other expenses	15(c)	743	699	(44)	(6)%
Total expenses from continuing operations		4,607	4,370	(237)	(5)%
Operating result from continuing operations		-	274	274	-

Explanation of major variances

- 15(a) The variance has arisen as a result of a new cost attribution model being implemented in 2015-16 by the PSBA to determine a more accurate value based on actual costs.
- 15(b) The variance has arisen due to contractor costs, legal expenses, office equipment and conference costs being lower than expected. For contractor costs, alternative arrangements were implemented for a performance measurement engagement through support provided by the PSBA.
- 15(c) Refer also to note 15(a). An equal amount has been recognised as revenue and expense for services provided below fair value provided by the PSBA to the office.

Notes to and forming part of the financial statements

2015-16 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2015-16 (continued)

15 Budgetary reporting (continued)

Statement of financial position	Variance Note	Original budget 2016 \$'000	Actual 2016 \$'000	Variance \$'000	Variance percentage
Assets					
Current assets					
Cash and cash equivalents	15(d)	784	1,407	623	79 %
Receivables		47	53	6	12 %
Other current assets	15(e)	30	-	(30)	(100)%
Total current assets		861	1,460	599	70 %
Non-current assets					
Plant and equipment		21	16	(5)	(24)%
Total non-current assets		21	16	(5)	(24)%
Total assets		882	1,476	594	67 %
Liabilities					
Current liabilities					
Payables	15(f)	206	228	22	10 %
Accrued employee benefits	15(g)	10	134	124	1244 %
Other current liabilities		-	-	-	-
Total current liabilities		216	362	146	68 %
Total liabilities		216	362	146	68 %
Net assets		666	1,114	448	67 %
Total equity	15(h)	666	1,114	448	67 %

Explanation of major variances

15(d) Original budget underestimated the opening cash balance for 2015-16.

15(e) The variance in other current assets is due to prepayments originally budgeted for in 2015-16 which did not eventuate.

15(f) The variance in payables reflects the timing of payments in 2015-16, which could only be estimated for the budget.

15(g) The variance in accrued employee benefits reflects the timing of payments for salaries and wages and to the Annual Leave and Long Service Leave central schemes.

15(h) The increase in total equity is primarily due to a higher than expected operating surplus for 2014-15.

Notes to and forming part of the financial statements 2015-16 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2015-16 (continued)

15 Budgetary reporting (continued)

Statement of cash flows	Variance Note	Original budget 2016 \$'000	Actual 2016 \$'000	Variance \$'000	Variance percentage
Cash flows from operating activities					
<i>Inflows:</i>					
Services appropriation receipts		3,886	3,924	38	1 %
GST input tax credits from ATO		-	131	131	100 %
Other		-	14	14	100 %
<i>Outflows:</i>					
Employee expenses		(2,733)	(2,770)	(37)	(1)%
Supplies and services		(1,128)	(1,208)	(80)	(7)%
GST paid to suppliers		-	(108)	(108)	(100)%
Other		(22)	(14)	8	37 %
Net cash provided by/(used in) operating activities		<u>3</u>	<u>(31)</u>	<u>(34)</u>	<u>(1133)%</u>
Net increase/(decrease) in cash		3	(31)	(34)	(1133)%
Cash at beginning of financial year		781	1,438	657	84 %
Cash at end of financial year	15(i)	<u>784</u>	<u>1,407</u>	<u>623</u>	<u>80 %</u>

Explanation of major variances

15(i) The variance is due to a higher than expected opening cash balance for 2015-16. Refer also to note 15(d).

Management Certificate for the year ended 30 June 2016

Office of the Inspector-General of Emergency Management Management Certificate for the year ended 30 June 2016

Management Certificate

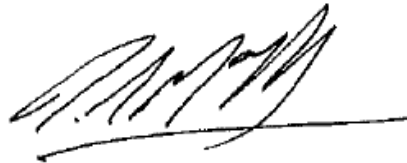
These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 42 of the *Financial and Performance Management Standard 2009* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Office of the Inspector-General of Emergency Management for the year ending 30 June 2016 and of the financial position of the office at the end of that year; and
- (c) these assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.



Rod Wilson
B.Bus(Mgt), MIPA, GAICD
Grad Cert Exec Ldrshp
Chief Finance Officer

Date 22/8/16



Iain S Mackenzie AFSM
MLshipMgt (Policing)
Accountable Officer
Inspector-General of Emergency Management

Date 22/8/16

Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Office of the Inspector-General of Emergency Management

Report on the Financial Report

I have audited the accompanying financial report of the Office of the Inspector-General of Emergency Management, which comprises the statement of financial position as at 30 June 2016, statement of comprehensive income, statement of changes in equity, statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and certificates given by the Inspector-General of Emergency Management and Chief Finance Officer.

The Accountable Officer's Responsibility for the Financial Report

The Accountable Officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with prescribed accounting requirements identified in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, including compliance with Australian Accounting Standards. The Accountable Officer's responsibility also includes such internal control as the Accountable Officer determines 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.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view 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 entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Accountable Officer, as well as evaluating the overall presentation of the financial report including any mandatory financial reporting requirements approved by the Treasurer for application in Queensland.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

Independent Auditor's report (cont'd)

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

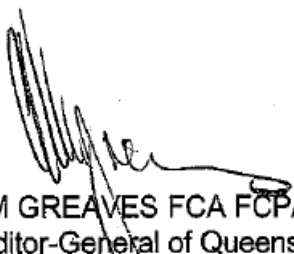
Opinion

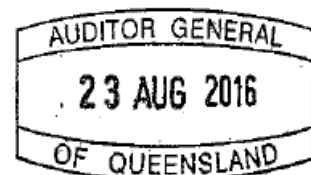
In accordance with s.40 of the *Auditor-General Act 2009* –

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion –
 - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Office of the Inspector-General of Emergency Management for the financial year 1 July 2015 to 30 June 2016 and of the financial position as at the end of that year.

Other Matters - Electronic Presentation of the Audited Financial Report

Those viewing an electronic presentation of these financial statements should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.


A M GREAVES FCA FCPA
Auditor-General of Queensland



Queensland Audit Office
Brisbane

Appendices

Acronyms

AEDP	Assurance and Excellence Development Program	HIA	Head of Internal Audit
AFAC	Australasian Fire and Emergency Service Authorities Council	HRIS	Human Resource Information Solution
ARR	<i>Annual report requirements for Queensland Government agencies</i>	IGEM	Inspector-General Emergency Management
CCC	Crime and Corruption Commission	PSBA	Public Safety Business Agency
CRC	Cooperative Research Centre	QAO	Queensland Audit Office
CRM	Customer Relationship Management	QAS	Queensland Ambulance Service
DJAG	Department of Justice and Attorney-General	QCS	Queensland Corrective Services
DMO	Disaster Management Officer	QFES	Queensland Fire and Emergency Services
EM	Emergency Management	QGEA	Queensland Government Enterprise Architecture
FPMS	<i>Financial and Performance Management Standard 2009</i>	QPS	Queensland Police Service
HCM	Human Capital Management	SDCC	State Disaster Coordination Centre

Glossary

Standard for Disaster Management in Queensland (the Standard)

The Standard forms part of the Emergency Management Assurance Framework. The Standard establishes the performance requirements for all entities involved in disaster management and forms the basis of Assurance Activities undertaken by the Office of the IGEM.

Emergency Management Assurance Framework

The Framework supports all levels of Queensland's disaster management arrangements to continually improve disaster management performance. It is based on existing legislative responsibilities as prescribed in the *Disaster Management Act 2003* and consists of three parts: Principles; the Standard for Disaster Management in Queensland (the Standard); and Assurance Activities. It describes the attributes of effective disaster management, outlines to stakeholders the required outcomes against the Standard and provides indicators that will contribute to the likelihood of disaster management entities achieving these outcomes.

Compliance checklist

Summary of requirement	Basis for requirement	Page reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer to the Minister 	ARRs – section 8 ii
Accessibility	<ul style="list-style-type: none"> Table of contents 	ARRs – section 10.1 1
	<ul style="list-style-type: none"> Acronyms and Glossary 	63-64
	<ul style="list-style-type: none"> Public availability 	ARRs – section 10.2 i
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 10.3 i
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 10.4 i
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 10.5 i
General information	<ul style="list-style-type: none"> Introductory information 	ARRs – section 11.1 4-17
	<ul style="list-style-type: none"> Agency role and main functions 	ARRs – section 11.2 4, 11-17, 67
	<ul style="list-style-type: none"> Operating environment 	ARRs – section 11.3 11-16
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community 	ARRs – section 12.1 13
	<ul style="list-style-type: none"> Other whole-of-government plans/specific initiatives 	ARRs – section 12.2 21-31
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 12.3 20-31
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 12.4 20
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 13.1 18-19
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 14.1 17
	<ul style="list-style-type: none"> Executive management 	ARRs – section 14.2 32-33
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 14.3 N/A
	<ul style="list-style-type: none"> <i>Public Sector Ethics Act 1994</i> 	<i>Public Sector Ethics Act 1994</i> ARRs – section 14.4 36
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 14.5 15

Summary of requirement	Basis for requirement	Page reference
Governance – risk management and accountability	• Risk management	ARRs – section 15.1 9-10
	• Audit committee	ARRs – section 15.2 9-10
	• Internal audit	ARRs – section 15.3 39-40
	• External Scrutiny	ARRs – section 15.4 37-39
	• Information systems and recordkeeping	ARRs – section 15.5 40
Governance – human resources	• Workforce planning and performance	ARRs – section 16.1 41-43
	• Early retirement, redundancy and retrenchment	Directive No. 11/12 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs 16.2 43
Open data	• Consultancies	ARRs – section 17 ARRs – section 34.1 1
	• Overseas travel	ARRs – section 17 ARRs – section 34.2 1
	• Queensland Language Services Policy	ARRs – section 17 ARRs – section 34.3 1
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 18.2 60
	• Independent Auditor’s Report	FAA – section 62 FPMS – section 50 ARRs – section 18.2 61-62

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