

ANNUAL REPORT 2016–2017



This annual report provides information about the Office of the Inspector-General Emergency Management financial and non-financial performance for 2016-17. 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) 3029 8813, email info@igem.qld.gov.au or visit www.igem.qld.gov.au/Pages/default.aspx.

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www.instagram.com/qldfire/



www.youtube.com/QueenslandPolice



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Letter of compliance



**Inspector-General
Emergency Management**

17 September 2017

The Honourable Mark Ryan MP
Minister for Police, Fire and Emergency Services and
Minister for Corrective Services
Level 31, 1 William Street
BRISBANE QLD 4000

Dear Minister

I am pleased to submit for presentation to the Parliament the 2016-17 annual report including financial statements for the Office of the Inspector-General Emergency Management.

I certify that this annual report complies with the:

- 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) played a pivotal role in enhancing disaster management arrangements in Queensland during 2016-17.

Through a series of reviews, assurance activities and initiatives, the Office of the IGEM continued to develop disaster management capability and effectiveness within the State and realised its vision of being a catalyst for excellence in emergency management.

It was particularly pleasing to see this vision demonstrated through events such as Severe Tropical Cyclone Debbie in March, with a number of positive impacts from past reviews and assurance activities clearly reflected in more effective arrangements and outcomes for Queenslanders.

As part of the on-going drive towards disaster management excellence and continuous improvement, the Office of the IGEM undertook a series of reviews during 2016-17 including:

- commencement of a review into the effectiveness of disaster management arrangements associated with Severe Tropical Cyclone Debbie
- a review into the capability of the Mackay Disaster District to deliver effective disaster management outcomes
- a review and assessment of the State Disaster Management Plan and its implementation
- commencement of a review of evacuation management arrangements to ensure community preparedness.

To enhance disaster management excellence at the local level, the Office of the IGEM also undertook an extensive range of supporting activities including:

- workshops with key stakeholders including Queensland Health and the State Disaster Coordination Group to further embed the Emergency Management Assurance Framework and the Standard for Disaster Management into the disaster management sector
- facilitated the rapidly-expanding Disaster Management Officer (DMO) Network, including a forum in Mackay in May attended by approximately 70 delegates
- partnered with the Local Government Association of Queensland (LGAQ) to deliver 10 disaster management workshops across the State following the local government elections in 2016
- publicly released a discussion paper on the review of documentation relating to 152 disaster management exercises conducted between 2010 and 2015
- facilitated a lexicon project to promote common language across the disaster management sector
- completed an annual assessment of local government and district group plans, processes and activities in achieving the key outcomes of Queensland's Standard for Disaster Management.

On the basis of extensive stakeholder feedback, the Office of the IGEM drove the establishment of a research framework during 2016-17 to nurture partnerships, cooperation and understanding between academic institutions, government agencies and disaster management practitioners and significantly boost evidence-based decision-making in disaster management in Queensland.

As part of broader collaborative work with the tertiary sector, in 2016-17 the Office of the IGEM:

- completed research on best practice emergency supply including guiding principles, lessons and an action framework, in partnership with Griffith University



- developed a database of more than 70 university researchers specialising in disaster and emergency management to potentially work with disaster management practitioners
- undertook a 10 week study into the potential use of immersive technologies in the disaster management sphere utilising a Queensland University of Technology (QUT) intern
- began scoping work with QUT to potentially undertake a proof-of-concept project using augmented and/or virtual reality regarding evacuation at the university's Gardens Point campus
- continued support of undergraduate studies and development of a statistically robust database regarding disaster management topics with QUT.

In support of this comprehensive work, the Office of the IGEM maintained its strong commitment to engagement across the state and met with a significant number of mayors, local government senior executives, and state government directors-general.

The relational work also included presentations and attendance at local and district disaster management group meetings throughout Queensland; participation at disaster management exercises; and direct involvement at conferences, workshops, forums and symposiums.

The deep commitment to engagement and partnering with stakeholders across the sector was reflected in an improvement in formal customer satisfaction during 2016-17. Overall, 87% of stakeholders were either "satisfied" or "very satisfied" with the services and advice provided by the Office.

Consistent with our approach with stakeholders in the disaster management sector, the Office will strive to continuously improve its own performance in 2017-18 and seek to further enhance its role in maintaining Queensland's position at the forefront of disaster management in Australia.



Iain S MacKenzie AFSM
Inspector-General Emergency Management
7th September 2017

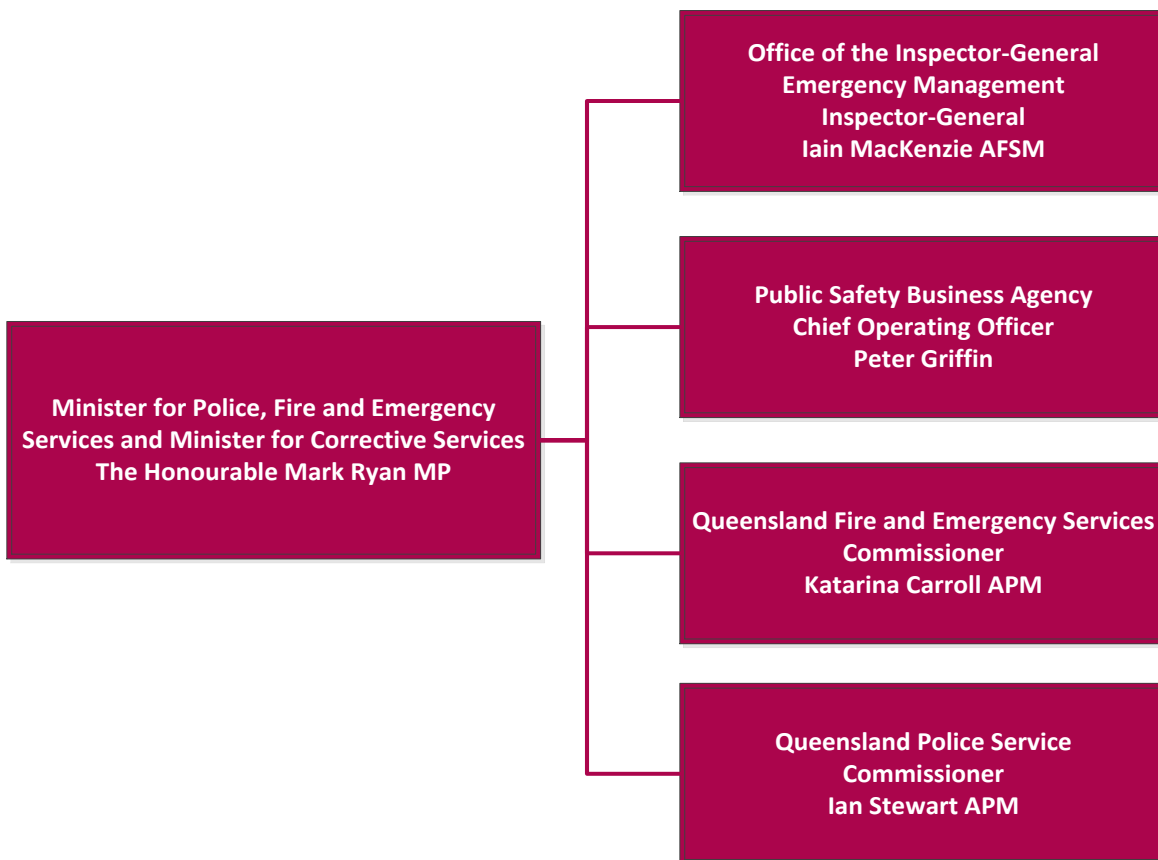
Overview

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.

In 2015, an independent review of the PSBA was undertaken by the Public Service Commission. The review considered the scope, function and structure of the PSBA to ensure it effectively supported public safety service delivery to the community. In line with the review recommendations, a number of functions transitioned to QFES and the QPS commencing 1 July 2016. In addition, under the *Public Safety Business Agency and Other Legislation Amendment Act 2016*, the role of the PSBA Chief Executive Officer changed to the PSBA Chief Operating Officer, Blue Card Services transitioned to the Department of Justice and Attorney-General, State Government Security transitioned to the QPS, and the PSBA Board of Management was established.

The PSBA's core responsibilities are to provide professional information and communications technology (ICT), financial, procurement, asset management and human resource services to the Office of the IGEM, QFES and QPS. The PSBA also provides ICT services to the Queensland Ambulance Service. In addition, the PSBA incorporates and provides government air services and Commonwealth Games business support.

The PSBA is governed by the PSBA Board of Management, which was formally established on 15 September 2016. The Board currently comprises the QPS Commissioner Ian Stewart (Chair), QFES Commissioner Katarina Carroll and an appointed external member, Geoff Waite, Executive General Manager, Risk and Intelligence, Queensland Treasury.

The Board's functions include providing leadership and oversight of the PSBA. The Chair of the Board, working with the Board members, is the head of the agency and is supported by the Chief Operating Officer, whose role is to help the Board perform its functions and be responsible for the day-to-day operations of the PSBA. The Chief Operating Officer reports to the Board and must give effect to any direction of the Board.

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 and emergency management programs and services throughout Queensland. QFES encompasses the Fire and Rescue Service, disaster management services, the Rural Fire Service (RFS) and the State Emergency Service (SES). 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, Volunteer Marine Rescue Association Queensland and the Police-Citizens Youth Club Emergency Services Cadets.

It is the role of QFES to provide leadership and services to the community across prevention, preparedness, response and recovery. QFES protects people, property and the environment through the 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 established by the *Police Act of 1863* which took effect on 1 January 1864. Under the *Police Service Administration Act 1990*, the Queensland Police Force became the QPS. 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. 2) 2017*, the portfolio administers the following legislation:

Agency	Legislation administered
PSBA	<ul style="list-style-type: none">• <i>Public Safety Business Agency Act 2014</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>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>State Buildings Protective Security Act 1983</i>• <i>Summary Offences Act 2005</i>• <i>Terrorism (Preventative Detention) Act 2005</i>• <i>Weapons Act 1990</i>

Machinery-of-government changes

As a result of the *Review of the Public Safety Business Agency* (November 2015), the following machinery-of-government changes occurred during 2016-17:

Date	Changes
1 July 2016	<p>In accordance with the <i>Public Service Departmental Arrangements Notice (No. 2) 2016</i>:</p> <ul style="list-style-type: none"> • PSBA Media Services transitioned to QFES and QPS • PSBA Education and Training (including training academies) transitioned to QFES and QPS • PSBA Recruitment transitioned to QFES and QPS • PSBA Strategy Services transitioned to QFES and QPS • PSBA Ministerial Services transitioned to QFES and QPS • PSBA Ethical Standards transitioned to QFES and QPS • PSBA Legal Services transitioned to QFES and QPS • PSBA Cabinet Legislation Liaison transitioned to QFES and QPS • PSBA Right to Information transitioned to QFES and QPS • PSBA Local Workplace Health and Safety transitioned to QFES and QPS • PSBA Operational Functions transitioned to QFES and QPS.
8 September 2016	<p>In accordance with <i>Public Service Departmental Arrangements Notice (No. 4) 2016</i>:</p> <ul style="list-style-type: none"> • Protective Services transitioned to QPS.
1 October 2016	<p>In accordance with <i>Public Service Departmental Arrangements Notice (No. 4) 2016</i>:</p> <ul style="list-style-type: none"> • Blue Card Services transitioned to the Department of Justice and Attorney-General.

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 *Financial and Performance Management Standard 2009* and the *Financial Accountability Act 2009*. The charter is reviewed annually by the committee to ensure it remains consistent with the committee's authority, objectives and responsibilities.

The committee governs audit matters for the public safety portfolio agencies and risk matters for the PSBA. 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 2016-17.

The independent external Chair received \$6,187.50 (including GST) in remuneration for services provided in 2016-17. The second external member received \$3,712.50 (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 APM, Deputy Commissioner, Chief Strategy Officer, Strategy and Corporate Services QFES
 - Iain MacKenzie AFSM, Inspector-General Emergency Management
 - Peter Griffin, Chief Operating Officer, PSBA
 - Marita Corbett (external member)
-

Achievements

During 2016-17, 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
 - considered all audit reports and provided direction regarding implementation of report recommendations
 - monitored compliance with the 2016-17 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 2017-18 Workplan
 - endorsed the Annual Internal Audit Plan 2017-18, incorporating the Internal Audit Strategic Plan 2017-2020
 - facilitated a strategic risk focus and provided support for the updated PSBA risk management framework.
-

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 built on local capability and capacity, supported and strengthened through a scalable, responsive model. The model builds on 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

Climate adaptation, digital disruption, shifting demographics and community expectations all form part of a changing landscape within which emergency management operates in Queensland.

Community focused approaches that draw on local capability, capacity and leadership are critical to building resilience in Queensland. Collaboration and cooperation at local, district, state and national levels are also key to achieving effective outcomes across emergency management planning, preparedness, response and recovery.

In this context, the Office of the IGEM will continue to genuinely engage with state agencies, local governments and non-government organisations to foster improved disaster management outcomes for Queenslanders. Flexible and transparent systems and processes that support open communication and good governance will be key areas of focus going forward.

Our accountabilities

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

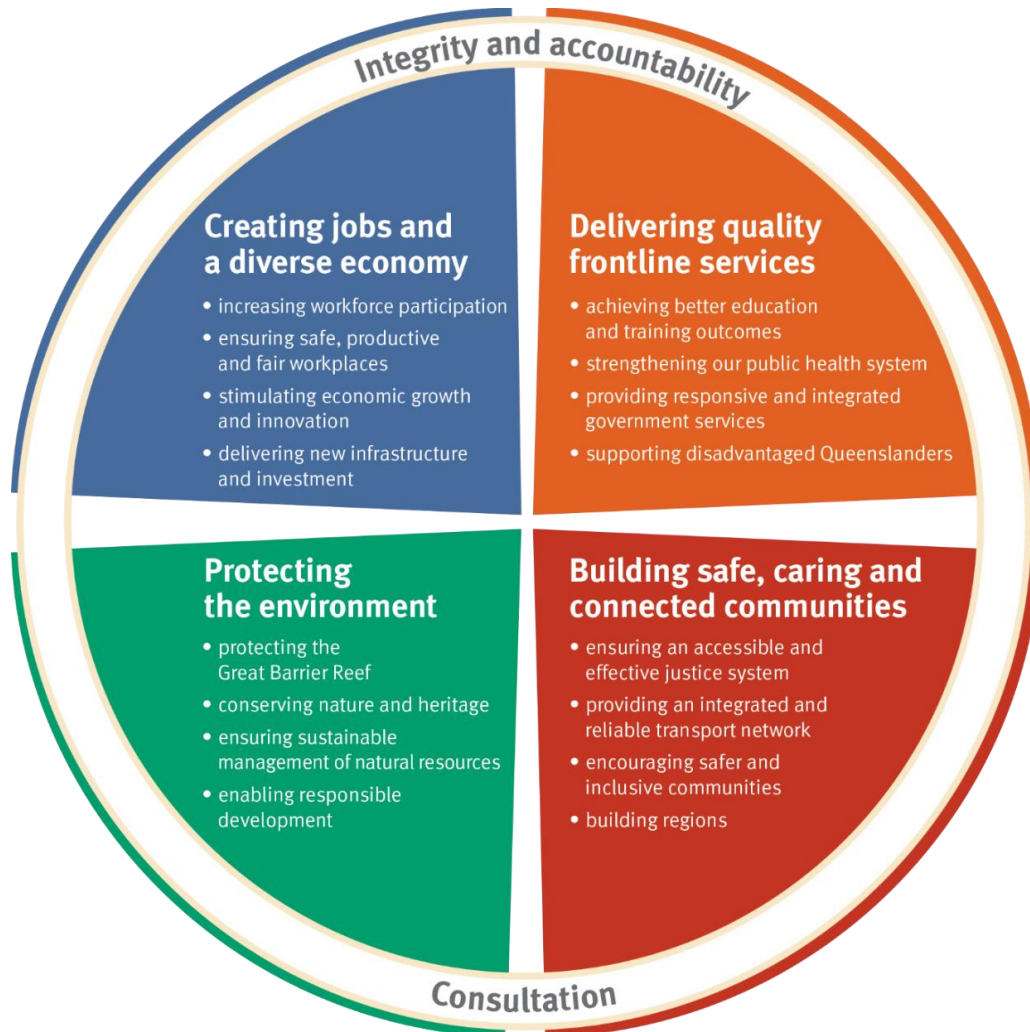
- regularly review and assess the effectiveness of disaster management by the state, including the State Disaster Management Plan and its implementation
- regularly review and assess the effectiveness of disaster management by district and local groups, including district and local disaster management 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. 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 Framework). The Office of the IGEM 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.



Our strategic objectives

The Office of the IGEM strategic objectives, as outlined in the Strategic Plan 2016-2020, 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>Government, stakeholders and the community receive independent assurance and advice about Queensland's emergency management arrangements.</i></p>	<ul style="list-style-type: none"> • Embed 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.
<p>2 <i>Authoritative reporting enhances accountability and improved community confidence and outcomes in emergency management.</i></p>	<ul style="list-style-type: none"> • Design and apply assurance activities, tools and processes that are valued by our stakeholders and enable performance improvements, evaluation and reporting. • Undertake targeted reviews and system analysis that identify risks, gaps and prioritise improvements on the basis of community outcomes.
<p>3 <i>Drive a culture of excellence and innovation across the emergency management sector by connecting stakeholders, creating partnerships and marshalling expertise.</i></p>	<ul style="list-style-type: none"> • Encourage and harness trusted partnerships, enabled by transparent systems and processes that promote innovation, interoperability, consultation and knowledge transfer across the emergency management sector. • Connect and engage with stakeholders through key platforms that enable timely and open communication and help us to understand their needs. • Integrate lessons identified, research, analysis and good practice into the provision of evidence-based emergency management policy and advice. • Provide timely, clear and helpful information and advice that enhances links between emergency management and interdependent policy and programs. • Promote a coordinated strategic direction for emergency management in Queensland.
<p>4 <i>A high-performing, agile, engaged and connected workforce that consistently delivers quality services.</i></p>	<ul style="list-style-type: none"> • Strengthen workforce capability, talent and agility. • Foster a culture of high-performance that models our values and promotes transparency, fairness, integrity and accountability in all that we do. • Actively champion inclusion and diversity, collaboration and authentic leadership. • Support innovation, quality assurance and excellence through processes and systems that support data management and information sharing.

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 2016-17 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
- ensuring continued 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 appropriate action to mitigate these risks
- ensuring the broader disaster management framework remains contemporary
- ensuring the value of advice and the related outcomes is greater than the investment required for implementation.

In 2017-18, the Office of the IGEM will progress a range of key strategies including:

- promoting a coordinated strategic direction for emergency management in Queensland
- undertaking targeted reviews and system analysis that identify risks and prioritise improvements on the basis of community outcomes
- designing, applying and embedding contemporary assurance frameworks, activities and tools that are valued by stakeholders and enable improved performance, evaluation and reporting
- providing system oversight and assurance that enables key stakeholders to deliver their responsibilities and achieve performance outcomes across emergency management
- seeking and harnessing trusted partnerships that promote collaboration, community-centric engagement, leadership and resilience
- connecting and engaging with key stakeholders and partners through flexible and transparent platforms, systems and processes that enable interoperability, open communication and good governance
- leveraging contemporary research and analysis to inform evidence-based policy, practice and advice across all phases of emergency management
- providing clear and timely information and advice that builds capability and empowers key stakeholders to effectively meet their emergency management accountabilities.

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 of the IGEM works closely with its portfolio partners – QPS, QFES and PSBA – and other Queensland Government agencies including Queensland Health (QH), the Department of Transport and Main Roads (DTMR), the Department of Communities, Child Safety and Disability Services (DCCSDS), the Department of Infrastructure, Local Government and Planning (DILGP), and the Queensland Reconstruction Authority (QRA); the LGAQ 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.

Organisational structure

(as at 30 June 2017)



Our structure

Interoperability and Innovation facilitates programs and solutions designed to help the Office of the IGEM 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 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 2016-17 and the previous financial year.

Statement of comprehensive income	2016-17	2015-16
	\$'000	\$'000
Total income from continuing operations	4,591	4,644
Total expenses from continuing operations	4,543	4,370
Other comprehensive income	Nil	Nil
Total comprehensive income	48	274
Statement of financial position		
Total assets	1,545	1,476
Total liabilities	385	362
Net assets (equity)	1,160	1,114

For 2016-17, the Office of the IGEM received income from continuing operations of \$4.59 million and incurred total expenditure from continuing operations of \$4.54 million. This was comprised predominantly of:

Income

- appropriation revenue \$3.94 million
- services received below fair value \$0.64 million

Expenses

- employee expenses \$2.64 million
- supplies and services \$1.24 million
- other expenses \$0.67 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 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 2016-17 was \$1.16 million. This was comprised of:

Assets

- cash and cash equivalents \$1.50 million
- receivables \$0.05 million

Liabilities

- payables \$0.21 million
- accrued employee benefits \$0.10 million
- deferred lease liability \$0.08 million.

The deferred lease liability has resulted from the Office of IGEM entering into a long term lease which is located at 1 William Street, Brisbane.

There were no significant events after balance date that could be expected to impact the operating result for the Office of the IGEM for 2016-17.

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 Framework. The Office of the IGEM 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 2016-17.

Service Area: Independent Assurance and Advice to Improve Emergency Management						
Service standards	Notes	Strategic Plan	2016-17 SDS	2015-16 Actual	2016-17 Target/ Estimate	2016-17 Actual
Customer satisfaction	1	✓	✓	83%	80%	87%
Proportion of recommendations agreed to by entities to which the recommendations apply	2	✓	✓	100%	80%	100%

Notes:

1. This service standard is measured as part of an annual customer survey. Customers include the Minister, 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 2016-20

2016-17 Highlights

This section reports on the objectives of the Office of the IGEM Strategic Plan 2016-2020. This is a sample of performance highlights from 2016-17 and is not representative of all work undertaken during the reporting period.

Objective One

Government, stakeholders and the community receive independent assurance and advice about Queensland's emergency management arrangements.

Strategies:

- Embed 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.

Emergency Management Assurance Framework

The Framework underpins the Office of the IGEM's legislated functions and includes the Standard. In 2016-17, the Office of the IGEM applied the Framework to undertake key review activities (refer pages 23-24).

The Framework and Standard were further embedded into the disaster management sector through workshops with key stakeholders including disaster districts, state government agencies and the State Disaster Coordination Group.

Ninety-eight percent 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 www.igem.qld.gov.au/assurance-framework/Pages/default.aspx and the Standard is available at <http://www.igem.qld.gov.au/assurance-framework/Pages/standard.aspx>.

Independent assurance and advice

The Office of the IGEM plans, develops and conducts a range of assurance activities.

These activities are informed by the Framework that provides for three tiers of assurance.

Tier three assurance activities are independent enquiries undertaken by the Office of the IGEM and include a program of strategic reviews. For further information on the 2016-17 program of reviews (refer pages 23-24).

Assurance and Excellence Development Program

The AEDP supports the Office of the IGEM in the delivery of its strategic objectives.

The AEDP provides Office of the IGEM staff with guidance on how to undertake a range of assurance activities. It covers topics such as roles and responsibilities, working with information, environmental scanning, analysis and enquiry.

It is based on the premise that Office of the IGEM will address issues locally and with the least amount of formality where possible.

During 2016-17, Office of the IGEM staff continued to apply the AEDP to the delivery of assurance activities to discern a level of confidence in Queensland's emergency management arrangements.

Disaster management plans

The *Disaster Management Act 2003* requires local government and district disaster management groups to annually review the effectiveness of their disaster management plans, and the Office of the IGEM to regularly review all plans.

The Office of the IGEM provides an online process to enable entities to conduct an annual assessment of their plans against the Standard.

In 2016, the process was enhanced to include a health check of disaster management capability through the application of the Emergency Management Prioritisation Tool (refer page 24).

Assessment results were provided to local governments during August to October 2016. This assessment showed that overall, plans were 'well-placed' across all six areas of Shared Responsibility of the Standard.

Evaluation of the Far North Disaster District trial

In October 2015, the Office of the IGEM commenced an independent evaluation of the trial merger of the Cairns and Mareeba Disaster Districts, later known as the Far North Disaster District.

The trial merger was designed to improve service delivery to local governments.

The evaluation included an analysis of documents, surveys, interviews and visits to district group meetings and an exercise.

An interim report was provided to stakeholders in October 2016 prior to the start of the summer wet season. This report found that there were signs that the trial group was more effective than having separate district disaster management groups, but noted that the new arrangements were yet to be fully tested.

In April 2017, the trial merger was extended for a further year to April 2018.

Meta-analysis of disaster management exercises

In September 2016, the Office of the IGEM released a discussion paper on its review of documentation relating to 152 disaster management exercises conducted between 2010 and 2015.

The discussion paper is available at <https://www.igem.qld.gov.au/reports-and-publications/Documents/Meta%20Analysis%20Discussion%20Paper.pdf>.

Objective Two

Authoritative reporting enhances accountability and improved community confidence and outcomes in emergency management.

Strategies:

- Design and apply assurance activities, tools and processes that are valued by our stakeholders and enable performance improvements, evaluation and reporting.
- Undertake targeted reviews and system analysis that identify risks, gaps and prioritise improvements on the basis of community outcomes.

Program of reviews

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

Review topics are identified through consultation with disaster management stakeholders and broad environmental scanning activities conducted by the Office of the IGEM.

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

In 2016-17, the Office of the IGEM completed two formal reviews:

- ***Review of capability at a district and local level: Mackay Disaster District Report 1: 2016-17***

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 Mackay 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 report is available at <https://www.igem.qld.gov.au/reports-and-publications/Documents/Mackay%20district%20capability%20review%20report%20PUBLIC.pdf>.

- ***Review of the Queensland State Disaster Management Plan***

The purpose of the review was to assess the effectiveness of the State Disaster Management Plan (State Plan) and its implementation.

As part of the review, the Office of the IGEM engaged extensively with state government agencies, local governments, non-government entities and other jurisdictions.

The review report was provided to the QPS and QFES to inform work being undertaken to recraft the State Plan.

The Office of the IGEM also commenced two reviews in 2016-17:

- ***Review of evacuation management arrangements***

The purpose of the review was to examine Queensland's evacuation management arrangements. The focus was on ensuring Queensland is best placed to achieve the best possible evacuation outcomes for its communities in the face of all hazards.

The review assessed which arrangements are scalable and reflect best practice; the extent to which the legislative authority to initiate evacuations is clear; and the capacity for adapting plans to events.

Workshops were conducted with key stakeholders in Rockhampton, Townsville, Gold Coast and Brisbane.

The review was temporarily suspended in April 2017. Some aspects of this review are directly relevant to the review of the effectiveness of the disaster management system in Queensland.

- ***Review of the effectiveness of the disaster management system in Queensland***

In April 2017, the Minister for Police, Fire and Emergency Services and Minister for Corrective Services announced a major review into the effectiveness of the disaster management system in Queensland in the wake of Severe Tropical Cyclone Debbie.

The purpose of the review was to provide assurance that there is a robust approach to continuous improvement across all aspects of Queensland's disaster management system. The aims of the review are to ensure that lessons are captured; common themes for improvement are identified; and good practice is shared.

Extensive consultation was undertaken with a range of key stakeholders, including attendance at formal debriefs and post season discussion meetings. Importantly, a community survey was undertaken of 1200 residents of affected localities in Queensland to capture public opinion.

The findings of the review will be considered prior to the 2017-18 severe weather season.

Emergency Management Prioritisation Tool

The Emergency Management Prioritisation Tool is a self-assessment activity. It can be applied by entities across all levels and phases of the disaster management arrangements.

It enables practitioners to undertake a health check of their current arrangements, and assists them to prioritise actions to improve their disaster management capabilities and functions.

On completion, entities receive immediate feedback against the Standard in Queensland. They are also directed to a range of resources that can be used to improve their disaster management capabilities and functions.

In 2016-17, the Office of the IGEM encouraged entities to use the Prioritisation Tool in preparation for the disaster management plan assessment process (refer page 22).

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

Objective Three

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

Strategies:

- Encourage and harness trusted partnerships, enabled by transparent systems and processes that promote innovation, interoperability, consultation and knowledge transfer across the emergency management sector.
- Connect and engage with stakeholders through key platforms that enable timely and open communication and help us to understand their needs.
- Integrate lessons identified, research, analysis and good practice into the provision of evidence-based emergency management policy and advice.
- Provide timely, clear and helpful information and advice that enhances links between emergency management and interdependent policy and programs.
- Promote a coordinated strategic direction for emergency management in Queensland.

Disaster Management Officer Network

A statewide network of DMOs and local disaster coordinators, established in November 2015, continued to successfully operate in 2016-17.

This peer-driven network, known as the DMO Network, provides a platform for local disaster management practitioners to share knowledge and resources, learn from the experience of others, and to collaboratively identify and develop best practice.

This is undertaken through regular teleconferences, discussion and engagement via a common online platform, and a yearly forum.

In May 2017, approximately 70 people from local government, Queensland Government agencies, and private and non-government entities attended a DMO Network Forum in Mackay. This event was hosted by the Office of the IGEM in partnership with the LGAQ.

The DMO Network continues to grow in size, and at 30 June 2017 comprised 84 officers from 55 local governments and one officer from the LGAQ. Feedback from members confirms that the network continues to support and strengthen the capability and operational capacity of DMOs and local disaster coordinators across the state.

Inspector-General Emergency Management Advisory Panel

An Advisory Panel, established in February 2016, continued to offer practical stakeholder comment and guidance to the Inspector-General Emergency Management on a range of emergency management related activities.

The Office of the IGEM hosted three Advisory Panel meetings in 2016-17.

Panel members include representatives from the Department of the Premier and Cabinet; DILGP; DCCSDS; LGAQ; QFES; QPS; Australian Red Cross; QH; Griffith University; QUT; and Brisbane City Council (BCC).

Research framework and engagement with universities

In 2016-17, the Office of the IGEM initiated the collaborative development of a research framework to promote disaster management research in the Queensland context.

The framework will nurture partnerships, cooperation and understanding between academic institutions, government agencies and disaster management practitioners.

An initial database of more than 70 university researchers specialising in disaster and emergency management has been developed. An online platform has been established to support the development and implementation of the framework, and to enable more effective discussions between disaster management practitioners and researchers.

The Office of the IGEM continues to support undergraduate studies in disaster management through a Memorandum of Understanding (MOU) with QUT.

As part of this MOU, a 10 week internship is offered to a student on an annual basis. In 2016-17, a scoping paper was prepared and a seminar delivered to key stakeholders on immersive technologies as an outcome of the QUT-Office of the IGEM internship program.

Discussions were also progressed between the Office of the IGEM, QUT and BCC to develop a proof-of-concept on safe evacuation using virtual and augmented reality.

Best practice emergency supply

The Office of the IGEM assurance activities in 2016-17 included an examination of the State's emergency supply arrangements.

A team of academics and practitioners from Griffith University were engaged to research emergency supply best practice and produce a report. Submissions were also sought from local governments and state agencies with emergency supply roles and expertise.

Informed by the research report and submissions, the Office of the IGEM identified guiding principles and lessons relevant to Queensland and produced a framework for action.

This information was shared with key emergency management sector stakeholders for implementation.

Lexicon project

The Office of the IGEM continued to make significant progress to promote a common language across the disaster management sector in Queensland.

The Queensland Disaster Management Lexicon Working Group met on four occasions in 2016-17.

The Office of the IGEM also contributed to the review of the national Emergency Management Australia glossary being led by the Australian Institute for Disaster Resilience.

Engagement activities

Significant engagement was undertaken in 2016-17 to support a coordinated strategic direction for emergency management in Queensland.

This included providing strategic input and advice into state emergency management arrangements and engaging with the Queensland Disaster Management Committee, State Disaster Coordination Group, Chief Executive Officers and the Disaster Management Interdepartmental Committee. Engagement with key stakeholders was heightened during Severe Tropical Cyclone Debbie.

The Office of the IGEM extensively engaged with mayors, senior officers and staff from local governments, attended district and local disaster management group meetings across Queensland, and contributed to 10 LGAQ road show presentations in August and September 2016.

Participation in national activities such as conferences, symposiums and workshops included the Bushfire and Natural Hazards Cooperative Research Centre (September 2016), Australasian Evaluation Society International Conference (September 2016), Aboriginal and Torres Strait Islander Resilience Workshop (September 2016), Australasian Fire and Emergency Service Authorities Council (AFAC) workshops (August 2016) and forum (November 2016), and Australia New Zealand Disaster Management Conference (May 2017).

Key publications and activities were communicated through the Office of the IGEM website, social media, and four editions of the online newsletter *IGEM Connect* which was distributed to approximately 1,300 stakeholders. The newsletter is available at: www.igem.qld.gov.au/reports-and-publications/Pages/Newsletters.aspx. An article titled 'Queensland IGEM: results achieved so far' was published in the April 2017 edition of the Australian Journal of Emergency Management.

Objective Four

A high-performing, agile, engaged and connected workforce that consistently delivers quality services.

Strategies:

- Strengthen workforce capability, talent and agility.
- Foster a culture of high-performance that models our values and promotes transparency, fairness, integrity and accountability in all that we do.
- Actively champion inclusion and diversity, collaboration and authentic leadership.
- Support innovation, quality assurance and excellence through processes and systems that support data management and information sharing.

Culture of inclusion and high-performance

The Office of the IGEM Workforce Strategy Sub-Committee was established and met on four occasions.

During 2016-17, workforce capability, diversity and a culture of high-performance were strengthened through the delivery of key activities in the Office of the IGEM Workforce Strategy 2016-20. These included:

- release of a contemporary Cultural Capability Action Plan 2017-18
- support for staff participation in leadership, training and development activities aligned to performance and development plans
- promotion of flexible work arrangements
- a diversity data drive to improve the quality of workforce data
- participation in White Ribbon accreditation activities (refer page 39)
- alignment of role descriptions to the Queensland Public Sector Workforce Capability Success Profile.

The Office of the IGEM, together with the PSBA, QFES and QPS, signed a new MOU with the Australian Defence Force (ADF) in June 2017 for the administration of Reservists. The MOU sets out the protocols for both the employing agencies and the ADF with respect to the release of Reservist employees from their normal workplace to undertake Reserve service, including overseas deployments.

In partnership with the Public Service Commission, a pulse survey was conducted with Office of the IGEM staff in February 2017. Positive results were achieved for organisational leadership (91%), agency engagement (82%) and uptake of flexible work options (80%).

Office of the IGEM values and service principles were further embedded into business operations through integrated and participative strategic and operational planning processes that included engagement with a diverse range of key external stakeholders.

Service agreements were developed with PSBA and QFES for the delivery of business, human resource, governance and reporting, legal and media content services. The service agreement with PSBA for frontline and digital services is expected to be finalised early in 2017-18.

Innovative processes and systems

The Office of the IGEM streamlined policies and processes, and better applied systems to support the delivery of quality services to key stakeholders in 2016-17.

Enhancements to the Customer Relationship Management (CRM) system enabled improved project reporting and application of the AEDP.

Release of a secure portal, Collaboration Zone, provided 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. This information also provided signposts to the Office of the IGEM about aspects of emergency management arrangements that may require review.

In 2016-17, disaster management stakeholders at the local and district level had the ability to compare and contrast their own assessment of their disaster management plan with those of others across the state. The information was made available in July 2016 through Collaboration Zone.

The Office of the IGEM also introduced a common online platform, Basecamp, in July 2016 for DMOs, agencies and academics to share information.

In July 2016, the Office of the IGEM participated in GovHack. This annual event brings application developers and data providers together to find innovative ways to use data to create, build and invent solutions for a range of challenges. The Office of the IGEM put up a challenge titled 'Evacuation—help us get away'. The challenge attracted 11 team entries from across Queensland, and was won by the designer of a Facebook 'bot' which collates and provides users with vital evacuation information.

The Office of the IGEM transitioned to the Aurion Human Resource Information System (HRIS) in 2016. The Office of the IGEM, in partnership with QFES, has started to plan and prepare for the implementation of Nexus, a human capital management product, in 2017-18.

Customer satisfaction

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

In February 2017, the Office of the IGEM conducted its annual customer satisfaction survey of stakeholders involved in emergency and disaster management. The survey included a range of questions around staff performance, timeliness, accessibility, quality, advice given and services provided. These results assist the Office of the IGEM to identify where service improvement could be targeted.

Overall, 87% 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.

Governance

Executive management

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.

Prior to Iain's appointment as Inspector-General Emergency Management, he was formerly the Deputy Commissioner of the former Queensland Fire and Rescue Service and served in the fire service for over 32 years. Iain holds a Masters 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 of the IGEM and agencies deliver better disaster management outcomes, and also contributes to the broader assessment work of the Office of the IGEM. 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.

Sarah March

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 Emergency Management and the Executive Management Committee (EMC).

Sarah holds a Bachelor of Arts (Psychology) and Post Graduate qualifications in Psychology.

Rowena Richardson

Director, Standards, Best Practice and Evaluation

The Director, Standards, Best Practice and Evaluation is responsible for the management and performance of the Framework, including the Standard and AEDP.

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

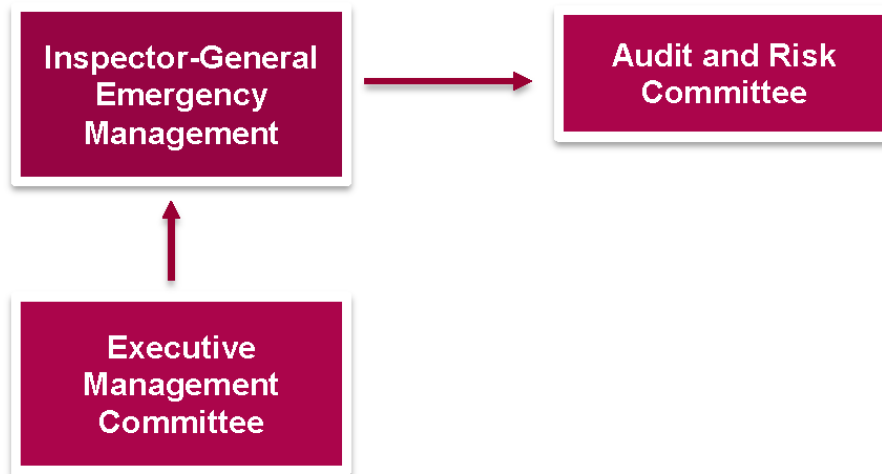
Director, Community and Stakeholder Engagement

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 Emergency Management and the EMC 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 EMC and the Public Safety Portfolio Audit and Risk Committee.



Executive Management Committee

The EMC 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 Inspector-General Emergency Management 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 2016-17, the committee met on 10 occasions.

Committee members

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

Achievements

In 2016-17, the Executive Management Committee:

- provided strategic oversight for all the Office of the IGEM reviews, assurance activities and major projects
- endorsed the Office of the IGEM Strategic Plan 2017-2021
- endorsed the Office of the IGEM Operational Plan 2017-2018.

Public Safety Portfolio Audit and Risk Committee

The Public Safety Portfolio Audit and Risk Committee governs audit matters for the public safety portfolio agencies. For further information about the Public Safety Portfolio Audit and Risk Committee refer to pages 9-10.

Ethics and code of conduct

Ethical standards

Human Resources Division's Employee Relations Unit in PSBA assesses complaints regarding the conduct of staff and contractors in the Office of the IGEM. The unit 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 Employee Relations Unit, whilst others may be referred back to management to address.

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

- recording all complaints in the 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 central liaison point for the Crime and Corruption Commission (CCC) and the Queensland Ombudsman, and discharging the agency's statutory obligations under the *Crime and Corruption Act 2001*
- overseeing the Public Interest Disclosure framework and assisting the agency in fulfilling its 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 agency.

Code of Conduct

The Office of IGEM partnered with the PSBA to deliver corporate induction sessions for new employees in 2016-17. These training sessions include relevant information about negative workplace behaviours as well as an overview of the *Code of Conduct for the Queensland Public Service*.

During the reporting period, 20 Office of the IGEM staff completed code of conduct e-learning training.

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 2016-17 with findings and issues requiring consideration by, or impacting on, the Office of the IGEM:

- **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. The Office of the IGEM refers to the CCC's Corruption Prevention Advisory resources as necessary.

- **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 for 2016-17 are available online at www.qao.qld.gov.au

- Report to Parliament No. 1: *Strategic procurement*

Procurement of services and supplies makes up a significant proportion of the total expenditure for Queensland Government departments. This audit examined whether good quality data is available and whether state government departments are achieving and enabling value for money procurement outcomes through effective strategic procurement. It also examined whether there are sufficient measures in place to develop the necessary procurement capability in the staff who work in this field.

Amongst other findings, the audit identified that a number of departments did not have a current procurement plan which prevented them from demonstrating that they monitor the performance of their procurement functions against established measures. In this regard, the report recommends that all government departments work with category leads to develop an agency procurement plan. The public safety portfolio are currently reviewing Agency Procurement Plans developed by PSBA.

- Report to Parliament No. 17: *Organisational structure and accountability*

A clearly articulated strategy drives an organisation's direction and contributes to a strong governance structure. This audit assessed whether the structure within Queensland Government departments supports the achievement of individual agency strategic objectives as well as government priorities, and whether there is clear accountability for delivering these objectives.

Recommendations included enhancements to strategic planning approaches by departments and methods to establish clear alignment between accountability and strategic objectives. There were also recommendations associated with reviewing staffing structures and workforce profiles to ensure efficient and effective allocation of employees to deliver strategic objectives. The public safety portfolio agencies will consider these recommendations as part of future planning and performance measurement activities.

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, PSBA is also the nominated Head of Internal Audit 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 2016-2017* was endorsed by the Public Safety Portfolio Audit and Risk Committee and approved by the former A/Chief Operating Officer, PSBA on 14 September 2016.

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 2016-17 include:

- progressed delivery of the approved portfolio *Annual Internal Audit Plan 2016–2017*, providing professional and timely advice to management and client agencies through a combination of in-house and co-sourced providers with no carry forward of 2016-17 audit activities. All planned reviews have commenced, fieldwork completed and are at either draft or final report stage. Final reports are expected to be delivered by 30 September 2017
- portfolio wide reviews that had an Office of the IGEM component such as: the implementation of prior audit recommendations, and corporate card usage. The Office of the IGEM was excluded from portfolio reviews of data classification, and social engineering due to the major review of the effectiveness of the disaster management system in Queensland.
- successful negotiation and management of a co-sourced delivery model for provision of Office of the IGEM audit services
- effective working relationships with client agencies and the QAO were maintained.

Information systems and recordkeeping

PSBA has a dedicated records management team that provides advice and assistance to the Office of IGEM. The Office of the IGEM continues to use Mincor and the network drives to manage electronic documentation and Recfind to manage hard copy records.

No records were transferred to Queensland State Archives during 2016-2017.

Risk management

Risk management in the Office of the IGEM is governed by the Risk Management Framework and the Guide to Strategic and Operational Risk Management. The risk management methodology outlined in these documents and implemented in the Office of the IGEM is in line with Standards Australia AS/NZS ISO 31000:2009 Risk management – Principles and guidelines.

Strategic and operational risks identified by the Office of the IGEM are monitored and reviewed on a regular basis to ensure the Office is well placed to deliver its strategic objectives and operational activities.

During 2016-17, the Office of the IGEM sought support and advice from PSBA in relation to risk management matters where necessary.

Human resources

Workforce planning and performance

The PSBA delivers quality human resource (HR) services to the Office of the IGEM. These services are delivered under a Service Agreement and Catalogue, which clearly outlines the responsibilities of the Office of the IGEM and PSBA in delivering HR services to support the achievement of the Office of the IGEM's strategic workforce priorities and employee requirements.

Workforce profile

The total head count (including active paid and unpaid employees) for the Office of the IGEM as at 30 June 2017 was 24 (22.9 Full Time Equivalent (FTE)). The active paid headcount component was 21 (FTE 19.9).

Between 1 July 2016 and 30 June 2017, the Office of the IGEM's permanent separation rate was 19%. The separation rate is for permanent staff only and excludes contract staff.

Corporate induction

The Office of the IGEM partnered with the PSBA to deliver corporate induction sessions for new employees in 2016–17. The corporate induction program was reviewed and revitalised to enhance the orientation experience for new employees. The day-long program is delivered on a quarterly basis and provides participants with the opportunity to hear from divisional and portfolio representatives, and network with colleagues. The program covers a broad range of topics including: corporate vision and strategic objectives, conditions of employment, employee entitlements, workplace conduct and performance, safety and wellbeing, and diversity and inclusion. Feedback from attendees has been consistently positive with all valuing the opportunity to personally meet and hear from senior leaders across the public safety portfolio.

Performance management

A Performance and Development Planning (PDP) process was implemented across the Office of the IGEM to assist employees to achieve the highest level of performance, and support the delivery of strategic goals and business objectives. The PDP process applies to all employees. It outlines what is expected of each employee in their role, and the support and professional development available to build capability and achieve business outcomes.

International Women's Day

International Women's Day was celebrated on 8 March 2017 with more than 700 people attending a public safety portfolio luncheon event. The theme of the event was 'Innovation driving inspirational change'.

The keynote speaker for the event was Matthew Lawson – Owner/Director of The Cutting Edge Group who was followed by a panel discussion with Deanne Gibbon, Associate Director Workforce Diversity and Inclusion at the University of Queensland, Nicole Gibson, Chief Executive, The Rogue & Rouge Foundation and Start Up Apprentice, and the Inspector-General Emergency Management, Iain MacKenzie.

The event also included a public safety agencies' awards ceremony which recognised and acknowledged the achievement of women in a number of award categories.

Domestic and family violence support package

In September 2016, the Office of the IGEM, PSBA and QPS committed to achieving White Ribbon Australia Workplace Accreditation along with 13 other Queensland Government agencies. Agencies have worked together since then to undertake significant awareness raising and capability building activities to drive cultural change aimed at preventing violence against women and supporting those affected by domestic and family violence (DFV). Initiatives include:

- tools and resources to support the application of the Supporting Employees Affected by Domestic and Family Violence Policy, including a Manager Conversations Guide and Workplace Risk Assessment
- establishing an Employee Assistance Program telephone line for all staff to directly contact domestic and family violence specialist counsellors
- delivery of face-to-face training to all frontline leadership and management roles, and HR roles, to build management capability in responding to staff who are affected by DFV
- provision of an online DFV training program—Recognise, Respond, Refer—to all employees, to build awareness of DFV issues.

Staff from the Office of the IGEM participated in events promoting gender equity and respectful relationships and the prevention of violence against women, along with other public safety portfolio agencies. Other key events Office of the IGEM engaged in included the Premier's White Ribbon Day celebration on 25 November 2016, and events throughout Queensland Women's Week and Queensland's Domestic and Family Violence Prevention Month.

In May 2017, a team of 61 Office of the IGEM and PSBA staff participated in the Darkness to Daylight Challenge, an annual overnight 110km run which raises community awareness and support for those affected by DFV. Staff ran, walked or volunteered at the event, with members of the EMC also attending a Candlelight Vigil on the night of the event to remember those lost to DFV in the past year.

The Office of the IGEM and PSBA also held a White Ribbon event in May 2017 to raise staff awareness of DFV and formally sign the White Ribbon oath. This event featured speakers Jacque Lachmund, Chief Executive Officer (CEO) of Australia's CEO Challenge, Inspector Regan Carr, Manager of the QPS Domestic and Family Violence and Vulnerable Persons Unit, and Nicolle Edmonds, CEO of Rizeup. The event was attended by some 95 staff, the Office of the IGEM and PSBA executive leadership teams and the PSBA Board of Management. All staff at the event were also invited to sign the White Ribbon oath.

Further events, initiatives and capability development activities will be scheduled throughout 2017–18 to progress and build on our supportive and respectful workplace culture, including the promotion of flexible work practices and building a diverse and inclusive workforce.

Employee assistance

The Office of the IGEM's Employee Assistance Service is managed by PSBA and ensures all employees and their immediate family members have access to a professional, independent and confidential counselling service through the Employee Assistance Program.

The service provides confidential counselling, coaching and support for employees on a broad range of work and life issues. These can include, but are not limited to, work related and/or personal issues around relationship difficulties, family, conflict, drug and alcohol use, stress, communication, grief and loss, interpersonal relationships, DFV and trauma management.

The counsellors are trained psychologists and social workers who have extensive experience in dealing with issues in a sensitive and supportive manner and provide a short-term, solution-focused approach to assist employees to enhance their emotional, physical and financial wellbeing.

Health and wellbeing

The PSBA Safety and Wellbeing Branch continued to assist the Office of the IGEM in fostering a supportive working environment which promotes health and wellbeing in the workplace. Office of the IGEM employees have access to a Safety, Wellness, Health and Fitness intranet site which provides useful information on wellbeing, health and fitness topics to support and enhance employees' emotional and physical wellbeing.

A Health and Wellbeing Education and Awareness Plan was developed in consultation with the Office of the IGEM's and PSBA's Employee Assistance Program service provider. The Plan contributes directly to supporting the health and wellbeing of Office of the IGEM employees by promoting a number of services, proactive articles and staff communiqués on relevant and topical health and wellbeing issues—such as nutrition and diet, DFV awareness, financial fitness, physiological wellbeing and relationships.

Working for Queensland Employee Opinion Survey

The annual Working for Queensland Employee Opinion Survey measures workplace climate. It provides insight into the Office of the IGEM workforce and is a key source of information to drive workplace improvements that are important to employees.

In partnership with the Public Service Commission, a pulse survey was conducted of all Office of the IGEM staff in February 2017 (refer page 28). This survey was informed by the Working for Queensland Employee Opinion Survey.

The 2017 Working for Queensland survey process will be undertaken between July and August. Survey results will be an important indicator for how to bring about further positive change to the Office of the IGEM.

Workplace health and safety

Workplace health and safety is a key priority for the Office of the IGEM. Work has been undertaken to realign and enhance the workplace health and safety framework and governance arrangements for the Office of the IGEM. This includes Employee Assistance Program support services, DFV awareness and management programs, and the management of injury and illness in the workplace.

Injury management to assist and support early and safe return to work from injury or illness, is available to Office of the IGEM employees. As an organisation, the Office of the IGEM supports injured or ill employees through the development of rehabilitation and return to work plans. Where necessary, this has been successful in facilitating a planned and practical return to work of injured employees.

The Office of the IGEM has continued to adopt a proactive approach in examining reported workplace health and safety incidents and potential hazards.

In March and April 2017, the annual influenza vaccination program was offered to the Office of the IGEM, with a large proportion of employees receiving a vaccination.

Early retirement, redundancy and retrenchment

No early retirement, redundancy or retrenchment packages were paid during the period 1 July 2016 to 30 June 2017.

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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 2017

	Notes	2017 \$'000	2016 \$'000
Income from continuing operations			
Appropriation revenue	3	3,937	3,947
Services received below fair value	4	640	685
Other revenue		14	12
Total revenue		4,591	4,644
Expenses from continuing operations			
Employee expenses	5	2,641	2,827
Supplies and services	8	1,235	839
Depreciation	11	2	5
Other expenses	9	665	699
Total expenses from continuing operations		4,543	4,370
Operating result from continuing operations		48	274

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 2017

	Notes	2017 \$'000	2016 \$'000
Assets			
Current assets			
Cash and cash equivalents		1,496	1,407
Receivables	10	49	53
Total current assets		1,545	1,460
Non-current assets			
Plant and equipment	11	-	16
Total non-current assets		-	16
Total assets		1,545	1,476
Liabilities			
Current liabilities			
Payables	12	210	228
Accrued employee benefits	13	99	134
Total current liabilities		310	362
Non-current liabilities			
Deferred lease liability	14	75	-
Total non-current liabilities		75	-
Total liabilities		385	362
Net assets		1,160	1,114
Equity			
Contributed equity		669	669
Accumulated surplus		491	445
Total equity		1,160	1,114

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 2017

	2017 \$'000	2016 \$'000
Contributed equity		
Opening balance	669	669
Closing balance	669	669
Accumulated surplus/(deficit)		
Opening balance	445	171
Operating result	48	274
Closing balance	491	445
Total equity	1,160	1,114

Statement of cash flows

Office of the Inspector-General of Emergency Management
Statement of cash flows
For the year ended 30 June 2017

	2017 \$'000	2016 \$'000
Cash flows from operating activities		
<i>Inflows:</i>		
Service appropriation receipts	3,937	3,924
User charges and fees	11	-
GST input tax credits from ATO	59	131
GST collected from customers	3	4
Other	14	14
<i>Outflows:</i>		
Employee expenses	(2,666)	(2,770)
Supplies and services	(1,035)	(1,208)
Grants and subsidies	(2)	-
GST paid to suppliers	(75)	(108)
GST remitted to ATO	(3)	(4)
Other	(154)	(14)
Net cash provided by/(used in) operating activities	89	(31)
Net increase/(decrease) in cash	89	(31)
Cash at beginning of financial year	1,407	1,438
Cash at end of financial year	1,496	1,407

Reconciliation of operating result to net cash from operating activities

Operating result	48	274
Non-cash items included in operating result:		
Depreciation expense	2	5
Net gain/loss on sale of property, plant and equipment	14	-
Change in assets and liabilities:		
Increase/(decrease) in accrued employee benefits	(36)	62
(Increase)/decrease in accrued revenue	11	-
(Increase)/decrease in annual leave reimbursement receivable	9	4
(Increase)/decrease in GST input tax credits receivable	(16)	23
(Increase)/decrease in long service leave reimbursement receivable	2	-
(Increase)/decrease in other receivables	(2)	(8)
Increase/(decrease) in trade creditors	200	-
Increase/(decrease) in other payables	(143)	(369)
Increase/(decrease) in other current liabilities	-	(23)
Net cash from operating activities	89	(31)

Accounting Policy - Cash and cash equivalents

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

The office has authorisation to operate in overdraft with a specified limit in accordance with the *Financial Accountability Act 2009*. The approved overdraft limit is \$ 250,000.

Notes to and forming part of the financial statements 2016-17

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2016-17

1 Basis of financial statement preparation

(a) General information

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 a not-for-profit entity and has no controlled entities.

(b) 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 beginning 1 July 2016 and other authoritative pronouncements.

(c) 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).

(d) Basis of measurement

The historical cost convention is used unless fair value is stated as the measurement basis.

(e) 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 4 Services received at below fair value.

(f) 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.

Comparative information has been restated where necessary to be consistent with disclosures in the current year reporting period. Where such restatements have occurred, they are not material to the financial statements.

(g) Future impact of accounting standards not yet effective

The office did not voluntarily change any of its accounting policies during 2016-17. As at the date of authorisation of the financial report, the following accounting standards and interpretations have future commencement dates. The impact of these on the Financial Statements is currently being assessed.

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.

(h) Accounting Standards applied for the first time

The only Australian Accounting Standard applicable to the office that became effective for the first time in 2016-17 is *AASB 124 Related Party Disclosures* (Note 7 and Note 15).

2 Objectives and principal activities of the office

The office was formally established as a public service office on 1 July 2014 under amendments to the *Disaster Management Act 2003*. 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 risks to emergency management planning, preparedness, response and recovery arrangements and recommends evidence based improvements.

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

Notes to and forming part of the financial statements 2016-17 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2016-17

	2017 \$'000	2016 \$'000
3 Appropriation revenue		
Reconciliation of payments from Consolidated Fund to appropriation revenue recognised in Statement of comprehensive income		
Budgeted appropriation revenue	3,911	3,886
Unforeseen expenditure	26	38
Total appropriation receipts	<u>3,937</u>	<u>3,924</u>
Plus: Opening balance of appropriation revenue payable	-	23
Appropriation revenue recognised in Statement of comprehensive income	<u>3,937</u>	<u>3,947</u>

Accounting Policy - 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 a receivable if the approved amounts are not received at the end of the reporting period.

4 Services received at below fair value

Services received below fair value	640	685
Total	<u>640</u>	<u>685</u>

For 2016-17, services received below fair value 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. Services provided by PSBA to its partner agencies at nil cost include asset management, human resource management, financial management and information and communication technology management. The cost of services provided at below fair value materially represents the fair value of the goods and services received by the office.

Accounting Policy - Services received/provided free of charge, below fair value 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 a revenue and an expense in the Statement of comprehensive income.

5 Employee expenses

Employee benefits

Wages and salaries	2,049	2,203
Employer superannuation contributions	273	282
Long service leave levy	43	49
Annual leave levy	197	211
Other employee benefits	16	14

Employee related expenses

Workers' compensation premium	15	13
Training expenses	46	53
Other employee related expenses	1	3
Total	<u>2,641</u>	<u>2,827</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:

Full-Time equivalent employees (number)	20	21
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Accounting Policy - Employee expenses

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 the 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.

Notes to and forming part of the financial statements 2016-17 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2016-17

5 Employee expenses (continued)

Accounting Policy - Employee expenses (continued)

Annual leave and long service leave

The office is a member of the Queensland Government's Annual Leave and Long Service Leave Central Scheme. 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 office's obligation is limited to its contribution to QSuper.

The QSuper scheme has defined benefits 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*. Amounts payable to superannuation funds are recognised in the Statement of financial position.

Workers' compensation premium

The office pays premiums to WorkCover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees, but is not counted in an employee's total remuneration package.

6 Key Management Personnel (KMP) disclosures

(a) Details of key management personnel

As from 1 July 2016, the office's responsible Minister is identified as part of the office's KMP, consistent with additional guidance included in the revised version of *AASB 124 Related Party Disclosures*. That Minister is the Minister for Police, Fire and Emergency Services and Minister for Corrective Services.

The other non-Ministerial KMP personnel are those positions that had authority and responsibility for planning, directing and controlling the activities of the office during 2016-17. 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

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The office does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements as from 2016-17, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration policy for the office's other KMP 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 KMP are specified in employment contracts or conditions of employment.

Remuneration expenses for KMP 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; and
 - 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.

Notes to and forming part of the financial statements 2016-17 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2016-17

6 Key Management Personnel (KMP) disclosures (continued)

(c) Remuneration expenses

1 July 2016 – 30 June 2017

Position	Contract classification Appointment authority Date appointed to position Date exited from position	Short Term	Long Term	Post	Total
		Employee Expenses	Employee Expenses	Employment Benefits	Expenses
		\$'000	\$'000	\$'000	\$'000
Inspector-General of Emergency Management (<i>Chief Executive Officer</i>)	CEO Level <i>Disaster Management Act 2003</i> Appointed 31/07/2014	264	5	31	300
Director, Performance, Reporting and Policy Analysis - Acting	SO (SO3) <i>Public Service Act 2008</i> 02/05/2016 - 13/02/2017	93	2	11	106
Director, Performance, Reporting and Policy Analysis	SO (SO3) <i>Public Service Act 2008</i> Appointed 14/02/2017	58	1	9	68
Director, Interoperability and Innovation	SO (SO3) <i>Public Service Act 2008</i> Appointed 01/11/2013	150	3	20	173
Director, Community and Stakeholder Engagement	SO (SO3) <i>Public Service Act 2008</i> Appointed 16/02/2014	152	3	20	175
Director, Standards Best Practice and Evaluation	SO (SO3) <i>Public Service Act 2008</i> Appointed 01/11/2013	151	2	17	170

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
		Employee Expenses	Employee Expenses	Employment Benefits	Expenses
		\$'000	\$'000	\$'000	\$'000
Inspector-General of Emergency Management (<i>Chief Executive Officer</i>)	CEO Level <i>Disaster Management Act 2003</i> Appointed 31/07/2014	260	5	27	292
Director, Performance, Reporting and Policy Analysis	SO (SO3) <i>Public Service Act 2008</i> 01/11/2013 - 30/04/2016	109	2	14	125
Director, Performance, Reporting and Policy Analysis - Acting	SO (SO3) <i>Public Service Act 2008</i> 02/05/2016	22	-	4	26
Director, Interoperability and Innovation *	SO (SO3) <i>Public Service Act 2008</i> Appointed 01/11/2013	136	3	18	157
Director, Community and Stakeholder Engagement	SO (SO3) <i>Public Service Act 2008</i> Appointed 16/02/2014	144	3	17	164
Director, Standards Best Practice and Evaluation	SO (SO3) <i>Public Service Act 2008</i> Appointed 01/11/2013	146	3	17	166

* 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 2016-17 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2016-17

7 Related party transactions with people/entities related to KMP

There were no material related party transactions associated with the office's KMP during 2016-17.

8 Supplies and services

	2017 \$'000	2016 \$'000
Accommodation and public utilities	-	5
Communication expenses	4	41
Computer expenses	66	51
Consultancies and contractors	257	143
Transfer costs	6	-
Legal fees	-	8
Maintenance and repairs	7	40
Operating lease rentals	486	175
Operational and other equipment purchases	3	17
Property expenses	37	84
Shared service provider expenses	147	136
Travel	84	63
Conference workshop costs	51	40
Other	88	37
Total	<u>1,235</u>	<u>839</u>

9 Other expenses

External Audit fees *	7	6
Insurance premiums - QGIF	4	5
Goods and services provided below fair value **	640	685
Loss on disposal of non-current assets	14	-
Other	-	3
Total	<u>665</u>	<u>699</u>

* Total audit fees paid to the Queensland Audit Office relating to the 2016-17 financial statements are estimated to be \$13,500 (2015-16: \$13,250). The balance of the fees for the 2016-17 audit is expected to be incurred and paid in 2017-18.

** An equal amount is recognised as revenue and an expense for services received below fair value (refer Note 4).

Accounting Policy - Services received/provided free of charge, below fair value 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.

Accounting Policy - Insurance

The majority of the office's property and other insurable risks are insured through the Queensland Government Insurance Fund (QGIF) with premiums being paid on a risk assessment basis.

10 Receivables

GST receivable	24	9
	<u>24</u>	<u>9</u>
Annual leave reimbursements	22	31
Long service leave reimbursements	-	2
Accrued revenue	-	11
Other	2	-
	<u>24</u>	<u>44</u>
Total	<u>49</u>	<u>53</u>

Accounting Policy - 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.

Notes to and forming part of the financial statements 2016-17 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2016-17

	2017 \$'000	2016 \$'000
11 Plant and equipment		
<i>Plant & Equipment</i>		
Gross value	-	28
Less: Accumulated depreciation	-	(12)
Closing Balance	<u>-</u>	<u>16</u>
Reconciliation		
Opening balance	16	21
Disposals	(14)	-
Depreciation	(2)	(5)
Closing Balance	<u>-</u>	<u>16</u>

Accounting Policy - 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.

Accounting Policy - 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.

12 Payables

Trade creditors	204	79
Tax liabilities	4	3
Accrued expenses	2	145
Total	<u>210</u>	<u>228</u>

Accounting Policy - 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.

13 Accrued employee benefits

Annual leave levy payable	39	60
Long service leave levy payable	12	13
Salaries and wages outstanding	49	61
Total	<u>99</u>	<u>134</u>

Accounting Policy - Accrued employee benefits

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's QSuper defined benefit plan as determined by the employee's conditions of employment.

No provision for annual leave or long service leave is recognised in the department's financial statements as the liability 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*.

14 Deferred lease liability

Deferred lease liability	75	-
Total	<u>75</u>	<u>-</u>

Accounting Policy - Deferred lease liability

The office has an operating lease for office accommodation. Operating lease payments are recognised in the period they are incurred using straight line basis over the period of the lease. The difference between the expense and the cash payment at a point in time is recorded as deferred lease liability.

Notes to and forming part of the financial statements 2016-17 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2016-17

15 Related party transactions with other Queensland Government-controlled entities

The office's primary sources of funding from Government to deliver services are from appropriation revenue and equity injections, both of which are provided in cash via Queensland Treasury.

The office has received below fair value services from the Public Safety Business Agency as disclosed in Note 4 and 9.

The office has made payments to the Department of Housing and Public Works for lease expenditure and Queensland Shared Services for shared service provider expenses. Refer to Note 8.

16 Commitments

Non-cancellable operating lease commitments

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

	2017 \$'000	2016 \$'000
Not later than one year	643	163
Later than one year and not later than five years	2,806	624
Later than five years	8,347	-
Total	<u>11,797</u>	<u>787</u>

17 Financial instruments

(a) Categorisation of financial instruments

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

Financial assets	Note		
Cash		1,496	1,407
Receivables	10	49	53
Total		<u>1,545</u>	<u>1,460</u>
Financial liabilities			
Financial liabilities measured at amortised cost:			
Payables	12	210	228
Total		<u>210</u>	<u>228</u>

(b) Financial risk management

The office's activities expose it to a degree of financial risk.

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

Accounting Policy - Financial instruments

Recognition

Financial assets and financial liabilities are recognised in the Statement of financial position when the office becomes party to the contractual provisions of the financial instrument.

Classification

Financial instruments are classified and measured as follows:

- Cash and cash equivalents - held at fair value
- Receivables - held at amortised cost
- Payables - held at amortised cost

Apart from cash and cash equivalents, the office holds no financial assets classified at fair value.

Notes to and forming part of the financial statements 2016-17 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2016–17

18 Budgetary reporting

Statement of comprehensive income	Variance Note	Original budget 2017 \$'000	Actual 2017 \$'000	Variance \$'000
Income from continuing operations				
Appropriation revenue		3,911	3,937	26
Services received at below fair value	18(a)	742	640	(102)
Other revenue		-	14	14
Total revenue		4,653	4,591	(62)
Expenses from continuing operations				
Employee expenses	18(b)	2,807	2,641	(166)
Supplies and services	18(c)	1,079	1,235	156
Depreciation		3	2	(1)
Other expenses	18(d)	764	665	(99)
Total expenses from continuing operations		4,653	4,543	(110)
Operating result from continuing operations		-	48	48

Explanation of major variances

- 18(a) The variance in services received at below fair value from PSBA is due to the transfer of some functions in PSBA that previously supported the office, being transferred to other entities in 2016-17, resulting in lower actual costs.
- 18(b) The variance in employee expenses is mainly due to vacancies and part-time work arrangements, causing a reduction in the total annual expense.
- 18(c) The variance in supplies and services is mainly due to an increase in office lease expense, resulting from the relocation to 1 William Street, Brisbane.
- 18(d) Refer also to note 18(a). An equal amount has been recognised as revenue and expense for services received at below fair value provided by the PSBA to the office.

Notes to and forming part of the financial statements 2016-17 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2016-17

18 Budgetary reporting (continued)

Statement of financial position	Variance Note	Original budget 2017 \$'000	Actual 2017 \$'000	Variance \$'000
Assets				
Current assets				
Cash and cash equivalents	18(e)	1,421	1,496	75
Receivables		73	49	(24)
Total current assets		1,494	1,545	51
Non-current assets				
Plant and equipment		15	-	(15)
Total non-current assets		15		(15)
Total assets		1,509	1,545	36
Liabilities				
Current liabilities				
Payables	18(f)	467	210	(257)
Accrued employee benefits	18(g)	72	99	27
Other current liabilities	18(h)	131	-	(131)
Total current liabilities		670	310	(360)
Non-current liabilities				
Deferred lease liability	18(i)	-	75	75
Total non-current liabilities		-	75	75
Total liabilities		670	385	(285)
Net assets		839	1,160	321
Total equity	18(j)	839	1,160	321

Explanation of major variances

18(e) Original budget underestimated the opening cash balance for 2016-17.

18(f) The variance in payables reflects the timing of payments in 2016-17, which could only be estimated for the budget.

18(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.

18(h) The variance in other current liabilities is due to liabilities originally budgeted for in 2016-17 which did not eventuate.

18(i) The variance in deferred lease liability is due to recognition of lease expense for 1 William Street, Brisbane.

18(j) The variance in total equity is primarily due to a higher than expected operating surplus for 2016-17.

Notes to and forming part of the financial statements 2016-17 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2016-17

18 Budgetary reporting (continued)

Statement of cash flows	Variance Note	Original budget 2017 \$'000	Actual 2017 \$'000	Variance \$'000
Cash flows from operating activities				
<i>Inflows:</i>				
Services appropriation receipts		3,911	3,937	26
User charges and fees		-	11	11
GST input tax credits from ATO		-	59	59
GST collected from customers		-	3	3
Other		-	14	14
<i>Outflows:</i>				
Employee expenses		(2,807)	(2,666)	141
Supplies and services		(1,079)	(1,035)	44
Grants and subsidies		-	(2)	(2)
GST paid to suppliers		-	(75)	(75)
GST remitted to ATO		-	(3)	(3)
Other		(22)	(154)	(132)
Net cash provided by/(used in) operating activities		3	89	86
Net increase/(decrease) in cash		3	89	86
Cash at beginning of financial year		1,418	1,407	(11)
Cash at end of financial year	18(k)	1,421	1,496	75

Explanation of major variances

18(k) The variance is due to a higher than expected opening cash balance for 2016-17. Refer also to note 18(e).

Management Certificate for the year ended 30 June 2017

Office of the Inspector-General of Emergency Management Management Certificate for the year ended 30 June 2017

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;
- (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 2017 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 14/8/17



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

Date 14/8/17

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 audit of the financial report

Opinion

I have audited the accompanying financial report of the Office of the Inspector-General of Emergency Management.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2017, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2009 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the department in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General of Queensland Auditing Standards*.

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

Key audit matters

I have determined that there are no key audit matters to communicate in my report.

Responsibilities of the department 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 the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2009 and Australian Accounting Standards, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Accountable Officer is also responsible for assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the department or to otherwise cease operations.

Independent Auditor's report (cont'd)

Auditor's responsibilities for the audit of the financial report

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

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

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

I communicate with the Accountable Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2017:

- a) I received all the information and explanations I required.
- b) In my opinion, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.



Nick George
as delegate of the Auditor-General



Queensland Audit Office
Brisbane

Appendices

Acronyms

ADF	Australian Defence Force	HRIS	Human Resource Information System
AEDP	Assurance and Excellence Development Program	ICT	Information and Communications Technology
AFAC	Australasian Fire and Emergency Service Authorities Council	IGEM	Inspector-General Emergency Management
BCC	Brisbane City Council	LGAQ	Local Government Association of Queensland
CCC	Crime and Corruption Commission	MOU	Memorandum of Understanding
CEO	Chief Executive Officer	PDP	Performance and Development Planning
CRM	Customer Relationship Management	PSBA	Public Safety Business Agency
DCCSDS	Department of Communities, Child Safety and Disability Services	QAO	Queensland Audit Office
DILGP	Department of Infrastructure, Local Government and Planning	QFES	Queensland Fire and Emergency Services
DFV	Domestic and Family Violence	QH	Queensland Health
DMO	Disaster Management Officer	QPS	Queensland Police Service
DTMR	Department of Transport and Main Roads	QRA	Queensland Reconstruction Authority
EMC	Emergency Management Committee	QUT	Queensland University of Technology
FTE	Full time equivalent	RFS	Rural Fire Service
GST	Goods and services tax	SDS	Service Delivery Statement
HR	Human Resource	SES	State Emergency Service

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)

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 7 ii
Accessibility	<ul style="list-style-type: none"> Table of contents 	ARRs – section 9.1 1
	<ul style="list-style-type: none"> Acronyms and Glossary 	59-60
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2 i
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3 i
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4 i
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5 i
General information	<ul style="list-style-type: none"> Introductory information 	ARRs – section 10.1 4-17
	<ul style="list-style-type: none"> Agency role and main functions 	ARRs – section 10.2 4, 11-17 + 63
	<ul style="list-style-type: none"> Operating environment 	ARRs – section 10.3 14-16
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community 	ARRs – section 11.1 13
	<ul style="list-style-type: none"> Other whole-of-government plans/specific initiatives 	ARRs – section 11.2 21-29
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.3 21-29
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.4 20
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1 18-19
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1 17
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2 30-33
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3 N/A
	<ul style="list-style-type: none"> <i>Public Sector Ethics Act 1994</i> 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 34
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.5 15

Summary of requirement	Basis for requirement	Page reference	
Governance – risk management and accountability	• Risk management	ARRs – section 14.1	9-10 35-37
	• Audit committee	ARRs – section 14.2	9-10
	• Internal audit	ARRs – section 14.3	36
	• External Scrutiny	ARRs – section 14.4	35
	• Information systems and recordkeeping	ARRs – section 14.5	36
Governance – human resources	• Workforce planning and performance	ARRs – section 15.1	38-40
	• Early retirement, redundancy and retrenchment	Directive No. 11/12 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs 15.2	40
Open data	• Statement advising publication of information	ARRs – section 16	1
	• Consultancies	ARRs – section 33.1	1
	• Overseas travel	ARRs – section 33.2	1
	• Queensland Language Services Policy	ARRs – section 33.3	1
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 17.1	56
	• Independent Auditor's Report	FAA – section 62 FPMS – section 50 ARRs – section 18.2	57-58

FAA Financial Accountability Act 2009

FPMS Financial and Performance Management Standard 2009

ARR Annual report requirements for Queensland Government agencies

QGEA Queensland Government Enterprise Architecture

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