

ANNUAL REPORT

2017-2018



This annual report provides information about the Office of the Inspector-General Emergency Management financial and non-financial performance for 2017-18. 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*.

The annual report includes the significant achievements against the objectives and strategies detailed in the *Office of the Inspector-General Emergency Management Strategic Plan 2017-21* and the *Service Delivery Statement 2017-18*.

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This annual report is available on the Office of the Inspector-General Emergency Management website at www.igem.qld.gov.au/reports-and-publications/annual-reports/Pages/default.aspx or a paper copy can be provided on request by telephoning (07) 3029 8813.

Feedback

Feedback on the annual report can be provided through the *Get Involved* website: www.qld.gov.au/annualreportfeedback

Acknowledgement of Country

The Office of the Inspector-General Emergency Management acknowledges traditional owners of lands across Queensland and pays respect to the Elders—past, present and emerging—for they hold the memories, traditions, the culture and hopes of Aboriginal and Torres Strait Islander peoples across the state.

Other languages and formats

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Open data

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



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Letter of Compliance



**Inspector-General
Emergency Management**

12 September 2018

The Honourable Craig Crawford MP
Minister for Fire and Emergency Services
Level 31, 1 William Street
BRISBANE QLD 4000

Dear Minister

I am pleased to submit for presentation to the Parliament the 2017-18 annual report and 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*
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements is included in the appendices of this report.

Yours sincerely

A handwritten signature in dark ink, appearing to be 'Kathy Parton', written over a horizontal line.

Kathy Parton
A/Inspector-General Emergency Management

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Inspector-General's message

The Office of the Inspector-General Emergency Management (the Office) made significant progress during the 2017-18 financial year in delivering on its vision of being the catalyst for disaster management excellence in Queensland.

Through the ground-breaking Emergency Management Assurance Framework and Australia's first Standard for Disaster Management, the Office undertook a comprehensive program of assurance activities and initiatives to support the development and maintenance of world class disaster management arrangements.

And consistent with an ongoing core value of the Office, ground-up consultation with stakeholders formed the foundation of how we approached and delivered our assurance activities throughout the year.

This collaborative approach was an instrumental component of reviews during 2017-18, which included:

- a review of disaster management arrangements associated with Tropical Cyclone Debbie. As part of the review, the Office was tasked to ensure good practice was identified; lessons learnt from the event were captured; and that common themes for improvement were adopted.
- the Townsville Capability Review, which assessed the ability of the Townsville District Disaster Management Group, and local disaster management groups in Richmond, Palm Island, Hinchinbrook, Flinders, Charters Towers, Burdekin and Townsville to meet future challenges, as measured against the Standard for Disaster Management in Queensland.
- a review of evacuation management arrangements, which assessed the extent to which arrangements and plans reflect good practice, the Standard for Disaster Management in Queensland, and the capacity to adapt plans to events.

Apart from reviews, the Office undertook a comprehensive range of other activities and initiatives during 2017-18 to further enhance disaster management excellence at the local, State and Federal levels. Achievements surrounding this work included:

- the development of the first draft of a Queensland-specific disaster management lexicon, to ensure consistency and common understanding of key words used within the sector
- the commencement of a system-wide lessons management program to enable improvement strategies and innovative solutions, good practice, and ideas to grow capability
- the development of a research framework to collaboratively develop and promote disaster management, specifically for the Queensland context
- winning the Leadership Category of the 2017 Premier's Awards for Excellence for the Disaster Management Officers' Network; the network now incorporates 91 staff from 55 councils
- securing formal White Ribbon accreditation as part of the Office's active support and commitment to seeking to prevent violence against women
- commencement of a refresh of the ground-breaking Emergency Management Assurance Framework and Standard for Disaster Management in Queensland
- partnership with the Commonwealth and the coordination of Queensland's involvement in the




Inspector-General Iain MacKenzie

development of the Australian Vulnerability Profile, which seeks to better understand and mitigate risks nationally

- partnering with tertiary institutions on pivotal disaster management studies including community engagement and associated tools; the use of augmented and virtual reality; environmental recovery; and a needs analysis and good practice study regarding datasets used by practitioners
- leading, collaborating and presenting with key partners including Australian Fire and Emergency Services Authorities Council, Queensland University of Technology, Australian Institute of Police Management, Griffith University, Council on the Ageing, Australian Strategic Policy Institute, University of Queensland, and the Australian National University
- development of a contemporary disaster management analytics dashboard, in collaboration with the Department of Housing and Public Works, to allow enhanced analysis and sharing of data from annual disaster management plan assessments.

While much was achieved in driving disaster management excellence during the financial year, more work needs to be done, particularly in the area of lessons management.

Accordingly, my goal for the coming year is to expand on the excellent work of 2017-18 and continue to embrace close and collaborative working arrangements with stakeholders, to bring about real change and enhanced confidence in disaster management arrangements in Queensland.



Iain S MacKenzie AFSM

Inspector-General Emergency Management

Overview

About us

Our vision

A catalyst for excellence in emergency management

Our purpose

To enable confidence in Queensland's emergency management arrangements

The Office of the Inspector-General Emergency Management (the Office) 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.

The Office provides independent assurance and advice about Queensland's emergency management arrangements, with a focus on a risk-based approach. It also provides authoritative reporting to enhance accountability and improve outcomes for the community.

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.

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 together in collaborative and cooperative ways.

The Office delivers its services from Brisbane.

Our accountabilities

The Office has the following functions under the *Disaster Management Act 2003*:

- 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 about issues relating to the abovementioned functions.

Queensland Government 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's strategic objectives, as outlined in the *Strategic Plan 2017-2021*, 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>Independent assurance and advice to Government, stakeholders and the community enhances strategic direction, accountability and outcomes in Queensland's emergency management arrangements</i></p>	<ul style="list-style-type: none"> • Promote a coordinated strategic direction for emergency management in Queensland • Undertake targeted reviews and system analysis that identify risks and prioritise improvements on the basis of community outcomes • Design, apply and embed contemporary assurance frameworks, activities and tools that are valued by stakeholders and enable improved performance, evaluation and reporting • Provide system oversight and assurance that enables key stakeholders to deliver their responsibilities and achieve performance outcomes across emergency management
<p>2 <i>A culture of excellence and innovation that challenges the emergency management sector to adapt to and explore emerging opportunities</i></p>	<ul style="list-style-type: none"> • Seek and harness trusted partnerships that promote collaboration, community-centric engagement, leadership and resilience • Connect and engage with key stakeholders and partners through flexible and transparent platforms, systems and processes that enable interoperability, open communication and good governance • Leverage contemporary research and analysis to inform evidence-based policy, practice and advice across all phases of emergency management • Provide clear and timely information and advice that builds capability and empowers key stakeholders to effectively meet their emergency management accountabilities
<p>3 <i>Our workforce is diverse, forward-looking, agile and engaged</i></p>	<ul style="list-style-type: none"> • Actively champion inclusion and diversity • Foster a culture of service excellence and high-performance that models our values • Strengthen our workforce capability, knowledge management, information sharing and use of common language • Leverage opportunities to create and apply leading practice, collaborative and mutually supportive service delivery models

Our values

The Office'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 environment

Globalisation, climate adaptation, digital disruption, shifting demographics, cultural diversity and community expectations all form part of the changing landscape within which emergency management operates in Queensland.

The complexity of disasters is increasingly influencing how the Queensland emergency management sector adapts to and plans for events.

Community-centric approaches are emerging that draw on local capability, capacity, leadership and ownership of disaster management in a maturing emergency management system. To mitigate the effects of disasters and build community resilience in Queensland, our current system is directed toward collaboration and cooperation at local, district, state and national levels supported by scalable, agile, interoperable and cost-efficient approaches to emergency management.

Further information about how the Office is responding to these environmental factors can be found in the 2017-18 Highlights (refer pages 14 to 23).

Our strategic challenges

The Office identified the following key strategic challenges for 2017-18 and into the future:

- environmental factors and digital disruption may impact the extent to which barriers to responsive and integrated disaster management are effectively reduced for local governments, state agencies and key partners
- shifting customer expectations may impact the Office's ability to provide valued and

contemporary services to key stakeholders and partners in the emergency management sector, and to ensure state agency participation in arrangements at all levels

- the changing hazard environment and disaster events may limit the opportunity to engage with key stakeholders, and ensure appropriate action is being taken to contribute to resilient communities.

Outlook

In 2018-19, the Office will contribute to *Our Future State: Advancing Queensland's Priorities* (launched 11 June 2018) to keep communities safe and be a responsive government through a range of initiatives, including:

- promoting a coordinated strategic direction for emergency management in Queensland
- undertaking targeted reviews that identify risks and prioritise improvements based on community outcomes
- providing system analysis, oversight, monitoring and assurance that builds capability and empowers key stakeholders to effectively deliver their emergency management accountabilities and outcomes
- adopting a collaborative approach to lessons management across the disaster management sector
- designing and embedding contemporary assurance frameworks and tools that are valued by stakeholders and enable improved performance, evaluation and reporting
- seeking and harnessing trusted partnerships that promote collaboration, community-centric engagement, leadership and resilience
- connecting and engaging with key stakeholders through adaptable platforms, systems and process that enable interoperability and good governance
- leveraging current research, analysis and leading practice to inform evidence-based policy and advice.

Key priorities for the Office during 2018-19 include:

- leading the development and implementation of a system-wide lessons management program for Queensland that includes a means of assessing the outcomes of review recommendations
- conducting a Capability Review of the Mount Isa Disaster District, including the district and local disaster management groups
- refreshing the *Emergency Management Assurance Framework*, including the *Standard for Disaster Management in Queensland*
- progressing research and collaborative opportunities between local disaster management practitioners and universities
- facilitating knowledge sharing, skills development and collaboration across the sector through a statewide network of disaster management officers.

During 2018-19, key strategic challenges for the Office are:

- balancing competing customer and stakeholder expectations
- actively engaging with emergency management partners in a changing hazard environment
- monitoring advances in emergency management service delivery, systems and platforms.

Our partners

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

It maintains strong relationships with its partners in the community including local governments and non-government organisations.

The Office also works closely with:

- the public safety agencies – Queensland Fire and Emergency Services (QFES), Queensland Police Service (QPS), and the Public Safety Business Agency (PSBA)
- other Queensland Government agencies including Queensland Reconstruction Authority (QRA), Department of the Premier and Cabinet (DPC), Queensland Health (QH), Department of Transport and Main Roads (DTMR), Department of Communities, Disability Services and Seniors (DCDSS), Department of Local Government, Racing and Multicultural Affairs (DLGRMA), Department of Housing and Public Works (DHPW), and Department of Aboriginal and Torres Strait Islander Partnerships (DATSIP)
- the Local Government Association of Queensland (LGAQ) and the Bureau of Meteorology
- the Inspector-General for Emergency Management Victoria.

The PSBA delivers professional information and communication technology, financial, procurement, asset management, human resources, and audit services to the Office. QFES provides the Office with professional legal services.

The Office 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.

Structure



As at 30 June 2018, the Office is comprised of:

- **Interoperability and Innovation**, responsible for the delivery of review and assurance activities and facilitating programs and solutions designed to help the Office and agencies deliver better disaster management outcomes.
- **Performance, Reporting and Policy Analysis**, responsible for developing and coordinating internal strategy, planning and governance arrangements for the Office.
- **Standards, Best Practice and Evaluation**, responsible for the delivery of review and assurance activities, management and performance of the *Emergency Management Assurance Framework*, including the *Standard for Disaster Management in Queensland*, and the *Assurance and Excellence Development Program (AEDP)*.
- **Community and Stakeholder Engagement**, responsible for overseeing the active engagement of disaster management stakeholders across all levels of government, tertiary and non-government organisations, and the community.

Financial summary

Summary of financial performance

The following table summarises the operating result and financial position for the Office for 2017-18 and the previous financial year.

Statement of comprehensive income	2017-18	2016-17
	\$'000	\$'000
Total income from continuing operations	4,925	4,591
Total expenses from continuing operations	4,923	4,543
Other comprehensive income	Nil	Nil
Total comprehensive income	2	48
Statement of financial position		
Total assets	1,598	1,545
Total liabilities	436	385
Net assets (equity)	1,162	1,160

Income and expenses from continuing operations

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

The Office is funded to deliver the above services predominantly through parliamentary appropriations. The Office is 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.

For 2017-18, the Office received income from continuing operations of \$4.925 million and incurred total expenditure from continuing operations of \$4.923 million. This was comprised predominantly of:

Income

- appropriation revenue \$4.22 million
- services received below fair value \$0.71 million.

Expenses

- employee expenses \$2.90 million
- supplies and services \$1.10 million
- grants and subsidies \$0.03 million
- other expenses \$0.90 million.

Summary of financial position

The Office was in a positive financial position at the end of the financial year. The total equity/net assets of the Office at the end of 2017-18 was \$1.16 million. This was comprised of:

Assets

- cash and cash equivalents \$1.54 million
- receivables \$0.05 million
- plant and equipment \$0.007 million.

Liabilities

- payables \$0.16 million
- accrued employee benefits \$0.12 million
- other current liabilities \$0.16 million.

There were no significant events after balance date that could be expected to impact the reported operating result for the Office for the year ended 30 June 2018.

Performance

Key performance measures

The Service Delivery Statement 2017-18 describes the Office's service area as 'Independent Assurance and Advice to Improve Emergency Management'.

The Office 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 undertakes a range of assurance activities and system analysis to identify risks to emergency management planning, preparedness, response and recovery arrangements and recommends evidence-based improvements. The most robust assurance activity is a tier three review that has significant depth and rigour and provides a higher level of confidence in the disaster management matter being assessed.

The table below provides an overview of the key performance measures for the Office for 2017-18.

Service Area: Independent Assurance and Advice to Improve Emergency Management						
Performance measures	Notes	Strategic Plan	2017-18 SDS	2016-17 Actual	2017-18 Target/ Estimate	2017-18 Actual
Customer satisfaction	1	-	✓	87%	80%	81%
Average cost per tier three review (\$'000)	2	✓	✓	-	200	249
Customer satisfaction with Office of the IGEM reviews	3	✓	-	78%	-	75%
Customer perceptions of Office of the IGEM website	4	✓	-	86%	-	88%
Customer satisfaction with Office of the IGEM information and advice	5	✓	-	77%	-	73%
Customer satisfaction with Office of the IGEM staff	6	✓	-	90%	-	91%
Staff perceptions of organisational leadership	7	✓	-	59%	-	76%
Staff perceptions of agency engagement	7	✓	-	63%	-	81%
Staff perceptions of use of flexible work arrangements	7	✓	-	67%	-	73%

Key:

- not available / not applicable
- IGEM Inspector-General Emergency Management
- SDS Service Delivery Statement
- Strategic Plan *Office of the IGEM Strategic Plan 2017-21*

Notes:

1. This service standard assesses overall satisfaction with the Office and 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. It measures the number of respondents who indicated they were either 'very satisfied' or 'satisfied' (on a 5-point scale ranging from 'very dissatisfied' to 'very satisfied') with the services and advice provided by the Office represented as a percentage of the total number of responses received.
2. This new SDS service standard for 2017-18 measures the average cost to complete a tier three review. Tier three activities aim to assess the effectiveness of a defined aspect of disaster management in Queensland, providing a higher level of confidence in the matter being assessed. The 2017-18 Actual includes the cost of completing *The Cyclone Debbie Review*. This review was undertaken at the direction of the Minister in response to an emerging event. The scope of the review was broader than the standard planning parameters of a tier three review, attracting additional time and resources and therefore cost. Costs of completing reviews such as contractors, venue and equipment hire, legal advice, staff salaries, travel, accommodation and overheads are included in this measure. Three reviews were completed in 2017-18, as detailed in the Program of reviews (refer pages 14 to 16). The *Review of the efficacy of recovery governance*, forecast in the Office's SDS to be completed in 2017-18, is scheduled for completion by September 2018.
3. This is a new measure in the strategic plan. It is measured as part of an annual customer survey. It represents the percentage of customers who were 'very satisfied' or 'satisfied' that advice provided as a result of a review was useful.
4. This is a new measure in the strategic plan. It is measured as part of an annual customer survey. It represents the percentage of customers who 'strongly agree' or 'agree' that the content of the Office's website is informative.
5. This is a new measure in the strategic plan. It is measured as part of an annual customer survey. It represents the percentage of customers who were 'very satisfied' or 'satisfied' that information or advice given helped improve their business.
6. This is a new measure in the strategic plan. It is measured as part of an annual customer survey. It represents the percentage of customers who were 'very satisfied' or 'satisfied' that the Office's staff were professional.
7. This is a new measure in the strategic plan. It is measured as part of the annual Working for Queensland employee opinion survey which measures workplace climate and use of flexible work options.

2017-18 Highlights

This section reports on the objectives of the Office's *Strategic Plan 2017-2021*. This is a sample of performance highlights from 2017-18 and is not representative of all the work undertaken by the Office during the reporting period.

Objective one

Independent assurance and advice to Government, stakeholders and the community enhances strategic direction, accountability and outcomes in Queensland's emergency management arrangements

Strategies

Promote a coordinated strategic direction for emergency management in Queensland

Undertake targeted reviews and system analysis that identify risks and prioritise improvements on the basis of community outcomes

Design, apply and embed contemporary assurance frameworks, activities and tools that are valued by stakeholders and enable improved performance, evaluation and reporting

Provide system oversight and assurance that enables key stakeholders to deliver their responsibilities and achieve performance outcomes across emergency management

Program of reviews

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

Assurance activities undertaken by the Office include a program of strategic reviews. This is one way for the Office to gauge 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 environmental scanning activities conducted by the Office.

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

In 2017-18, the Office completed three formal reviews:

- **Report 1: The Cyclone Debbie Review**

In April 2017, in the wake of Severe Tropical Cyclone Debbie and subsequent severe weather events, the Office commenced a review into the effectiveness of Queensland's disaster management arrangements.

The review looked at three key facets of Cyclone Debbie, namely direct cyclone impact; rapid onset weather conditions after the cyclone's coastal crossing; and slow onset flooding in the Rockhampton area.

Overall the review found the disaster management system in Queensland performed well in preparing for, responding to, and recovering from Cyclone Debbie.

The review produced 18 recommendations, and identified a significant number of good practice actions taken by state government agencies and local councils.

The review report and the results of a community survey of 1200 residents were released on 18 October 2017.

The review report is available from www.igem.qld.gov.au

- **Report 2: Review of capability at a district and local level: Townsville Disaster District**

From July 2017 to February 2018, the Office completed a capability review of the Townsville Disaster District.

The Office worked closely with the Burdekin, Charters Towers, Flinders, Hinchinbrook, Palm Island, Richmond and Townsville local disaster management groups, and the Townsville district disaster management group.

The review assessed the individual and collective capacity of these groups against the Standard for Disaster Management in Queensland.

The review produced one recommendation, and found highly effective disaster management capability across the Townsville Disaster District, including many examples of good practice. The achievements of the District reflect the leadership, expertise and commitment of the seven local governments, their local disaster management groups and the district disaster management group.

The review report was released on 4 April 2018.

In May 2018, the Office facilitated a collaborative workshop with the QRA for the local and district disaster management groups. This workshop focused on leveraging the strong leadership demonstrated across the District to develop recovery and resilience capability into the future.

The review report is available from www.igem.qld.gov.au

- **Report 3: Review of evacuation management arrangements**

In 2016, the Office commenced a review of Queensland's evacuation management arrangements. This review was suspended in April 2017 to conduct *The Cyclone Debbie Review*. The review re-commenced in October 2017.

The review assessed whether 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.

The Office conducted workshops with key stakeholders in Rockhampton, Townsville, Gold Coast and Brisbane as part of the review process. Consultation has been completed and has informed the review report.

The review report was provided to key stakeholders in May 2018 for consideration and response to its recommendations.

In 2017-18, the Office undertook one further review:

- **Review of the efficacy of recovery governance**

In July 2017, the Office commenced a review of the efficiency and effectiveness of Queensland's recovery governance arrangements.

The Office engaged 130 stakeholders during the review, including representatives from local councils, state government agencies, non-government organisations, the private sector and community members.

The review uncovered stories that reflect the pride and depth of commitment that people across Queensland have in their efforts to recover from an event, and affirms that for many stakeholders, recovery is deeply personal.

Considerable feedback was provided by stakeholders as part of the review and subsequent consultation. As a result of this interest, the consultation period was extended to beyond 30 June 2018.

The Office is considering the results of consultation, and working toward finalising the review report.

Lessons management

In February 2017, the Office commenced the development of a system-wide lessons management program for Queensland, in response to a recommendation of *The Cyclone Debbie Review*.

Lessons management is a key way to enable learnings from events, exercises, and good practice to be identified, shared and embedded through action and change.

The Office is working with a broad range of stakeholders from across the sector, including local government, QFES and QPS, who currently play a key role in supporting improvements to Queensland's disaster management system.

The lessons management program will drive continuous improvement across the sector. Robust monitoring and reporting will further ensure the best possible disaster management system and arrangements are in place in Queensland.

Emergency Management Assurance Framework

The *Emergency Management Assurance Framework* (the Framework), developed in 2014, underpins the delivery of the Office's legislated functions and strategic priorities.

The Framework includes the *Standard for Disaster Management in Queensland* (the Standard), which establishes comprehensive performance outcomes for entities involved in disaster management.

In 2017-18, the Office applied the Framework to key review activities (refer pages 14 to 16).

In April 2018, the Office commenced a refresh of the Framework and the Standard to ensure it remains contemporary and continues to support the disaster management sector into the future.

The refresh involves extensive stakeholder engagement with representatives from local, state and federal governments, not-for-profit organisations and universities. Technical working groups have been established to support stakeholder engagement and provide advice on specific elements of the Framework.

The Office continued to support the practical application of the Framework in the disaster management sector through workshops in 2017-18. Between August and November 2017, eleven regional workshops were conducted with 177 local and district group members.

The Framework and the Standard are available at www.igem.qld.gov.au

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 to regularly review all plans.

The Office provides an online process to enable entities to conduct an annual assessment of their plans against the *Standard for Disaster Management in Queensland*. This process also enables the Office to carry out its own annual assessment of district and local plans through an analysis of the online results and a sample of plans.

In 2017-18, the annual assessment process was undertaken between July and September 2017. This is the third year that disaster management plans have been assessed against the Standard through an online process.

The most recent assessment showed that overall, plans are 'well-placed' across all six areas of Shared Responsibility of the Standard, and that local government and district group confidence has improved since 2016.

An analysis of the assessments and good practice examples were shared with disaster management practitioners to inform future practice.

The Office has recently partnered with DHPW to develop a dashboard where this data can be analysed in different ways, and better presented to the disaster management sector in the future (refer page 19).

Objective two

A culture of excellence and innovation that challenges the emergency management sector to adapt to and explore emerging opportunities

Strategies

Seek and harness trusted partnerships that promote collaboration, community-centric engagement, leadership and resilience

Connect and engage with key stakeholders and partners through flexible and transparent platforms, systems and processes that enable interoperability, open communication and good governance

Leverage contemporary research and analysis to inform evidence-based policy, practice and advice across all phases of emergency management

Provide clear and timely information and advice that builds capability and empowers key stakeholders to effectively meet their emergency management accountabilities

Disaster Management Officers' Network

Disaster Management Officers (DMOs) are distinct positions within Queensland local governments that have a principal responsibility for disaster and emergency management.

A peer-driven statewide network of DMOs and local disaster coordinators continued to successfully operate in 2017-18. The network was launched in 2015 and provides a way for disaster management practitioners from across Queensland to share knowledge, develop innovative ideas and collaborate.

Facilitated by the Office, the network has grown rapidly to now comprise 91 members from 55 councils across Queensland.

In May 2018, approximately 70 people from local government and Queensland Government agencies attended the 2018 DMO Forum in Townsville. The program included a series of highly-engaging presentations and panel sessions over three days on a vast array of disaster management topics and issues.

Regular teleconferences, and discussion via a secure online collaboration portal, further supported the network to learn from each other, and to identify and implement good practice in 2017-18.

The DMO Network won the Leadership Category at the 2017 Premier's Awards for Excellence.

Inspector-General Emergency Management Advisory Panel

The Office hosted two Advisory Panel meetings in 2017-18.

The Advisory Panel, established in February 2016, continued to offer practical stakeholder guidance to the Inspector-General Emergency Management.

Panel members include representatives from DPC, QFES, QPS, DCDSS, QH, QRA, LGAQ, Brisbane City Council, Australian Red Cross, Griffith University, and Queensland University of Technology (QUT).

Attendance at Advisory Panel meetings remained strong, ensuring the ongoing contribution of valued expertise to the Office's activities. Input was provided into a range of critical emergency management issues including recovery governance, evacuation management arrangements, lessons management, and the Office's strategic direction.

Innovative platforms and systems

The Office applied innovative platforms, systems and processes to support the delivery of quality services to key stakeholders during 2017-18.

The Office recently partnered with the DHPW to share insights about the annual assessment of disaster management plans across the State through an interactive dashboard. The dashboard leverages leading-edge software to enable local governments to examine their assessment data in new ways (refer pages 16 to 17). It combines three years of self-reported emergency management planning data with population, revenue and disaster activation data to provide a rich picture of a region's confidence in disaster management.

The Collaboration Zone, a secure online platform released in 2016 to support information sharing within key stakeholder groups, continued to grow in usage. Individual zones were developed to:

- connect academics with disaster management practitioners for research purposes
- support inter-jurisdictional sharing of emergency management assurance policy and practice
- enable experts in Queensland's emergency management sector to contribute to the development of a lessons management program.

In support of the system-wide lessons management program (refer page 16), the Office has participated in the *Advance Queensland Testing Within Government (TWiG) Program*, and is exploring the opportunity to work with a small to medium sized enterprise to develop an innovative solution that will enable the sector to better understand data and information about dealing with disasters across Queensland.

A secure online platform, Basecamp, continued to underpin the award-winning DMO Network. The platform enabled those in local government to connect with their peers in the sector around a range of key issues.

In 2017-18, the Office started to progressively implement Nexus, a Human Capital Management product. This activity was supported by QFES and DHPW. Nexus went live in December 2017, enabling Office staff to access a home page, profile and learning module. Implementation of Nexus will continue into 2018-19, and once fully rolled out will become a 'one-stop-shop' for recruitment, onboarding, learning, workplace health and safety, workforce reporting, case management, performance and goals, succession and development.

Work also commenced in 2017-18 to:

- scope a refresh of the Office's website to ensure the Office's online presence remains contemporary
- procure and introduce software to support better resource management, tracking and reporting against the Office's key projects, review and assurance activities
- scope and develop a tailor-made repository on the Basecamp platform to better facilitate the sharing and access of documents, materials and examples of good practice within the Disaster Management Officers' Network.

Research framework and engagement with universities

The Office continued to collaboratively develop and promote disaster management research for the Queensland context during 2017-18.

A peer-driven research framework, initiated by the Office in 2016-17, nurtured partnerships, cooperation and understanding between institutions, government agencies and disaster management practitioners. A network of champions from the tertiary and disaster management sectors continued to oversee the framework, and a dedicated advisory group was established to drive collaborative initiatives.

Development and implementation of the framework was supported by an online platform in 2017-18, enabling effective discussions between disaster management practitioners and researchers.

A Research Community of Practice hosted by the Office continued to grow. A database of more than 130 university researchers specialising in disaster and emergency management from a broad range of disciplines has been developed.

Current research projects involving the Office include:

- a practical proof of concept investigation and exercise looking at the use of augmented and virtual reality in a disaster scenario, using QUT's Gardens Point campus
- an audit, benchmark, literature review and needs analysis of practitioners across Queensland in relation to the data and information they need to make evidence-based decisions at the local level, in partnership with Griffith University
- scoping of the potential use of augmented and virtual reality in the context of evacuation from aged care facilities across Queensland
- a study and literature review to identify good practice in community engagement in a disaster management context, creation of a community preparedness competency index, and development of a framework and toolkit for use by practitioners at the local level, in partnership with QUT and University of Southern Queensland.

During 2017-18, the Office continued to support undergraduate studies in disaster management through a Memorandum of Understanding (MOU) with QUT. This MOU includes a 10-week internship with the Office. During this year's internship, a scoping paper was prepared, and a seminar delivered to key stakeholders on environmental challenges and opportunities associated with the application of the *National Principles for Disaster Recovery* within Queensland.

The Office also assisted local disaster management officers to scope postgraduate study options, provided research guidance to local and state agencies, and maintained a register of research issues and questions.

Stakeholder engagement

Significant engagement was undertaken with key stakeholders in 2017-18.

The Inspector-General Emergency Management (IGEM) and the Office continued to provide strategic input into State arrangements through the Queensland Disaster Management Committee (QDMC), State Disaster Coordination Group (SDCG), and Disaster Management Interdepartmental Committee.

Consultation was undertaken with Chief Executive Officers to seek their input into key assurance activities such as reviews conducted during the 2017-18 financial year, and to inform the Office's forward program of work in 2018-19.

Regular engagement occurred over the course of the year with key executives and stakeholders in the emergency management sector including QFES, QPS, QRA, DPC, DHPW, DTMR, QH, DCDSS, DATSIP, and PSBA.

The Office attended a number of exercises, in Noosa, Gympie, Richmond, Hughenden, Redlands and Palm Island.

Thought leadership and information sharing was delivered through:

- presentations and attendance at key Queensland conferences, symposiums and workshops including Australasian Fire and Emergency Services Authorities Council (AFAC) Conference; Bushfire and Natural Hazards Cooperative Research Centre (BNHCRC) Research Forum; Australian Strategic Policy Institute; Council on the Ageing (COTA) State Disaster Preparedness for Older People; and Volunteering Queensland workshops with local government to engage aged care providers
- active participation in committees and working groups such as the Brisbane River Strategic Floodplain Management Plan Working Group; Flood Warning Consultative Committee; Ready and Resilient Working Group; Queensland Tropical Cyclone Consultative Committee; Queensland Heatwave Risk Assessment Interdepartmental Project; Disaster Management Sector Adaptation Plan Advisory Group; Open Data Senior Officers Working Group; and Innovation Champions Network.

Contributions were made to the national agenda through:

- co-hosting a two-day Australia/New Zealand Inspector-General Emergency Management Collaborative with Victoria IGEM in March 2018
- contribution to the Australian Vulnerability Project and National Warnings Framework Working Group
- journal publications on issues such as best practice emergency supply (*Journal of Humanitarian Logistics and Supply Chain Management*, March 2018) and lessons management (*Australian Journal of Emergency Management*, April 2018) and presentations at interstate conferences
- steering and working group involvement with the Australian Institute of Disaster Resilience regarding the review of the *Emergency Management Australia Glossary*
- AFAC sponsored Lessons Management forum in October 2017.

Key information and outcomes of assurance activities were communicated to the emergency management sector and the community through tabling of review reports in Parliament (refer pages 14 to 16); issuing four editions of the Office's online newsletter *IGEM Connect* (available at www.igem.qld.gov.au); and providing updates on the Office's website and social media.

Objective three

Our workforce is diverse, forward-looking, agile and engaged

Strategies

Actively champion inclusion and diversity

Foster a culture of service excellence and high-performance that models our values

Strengthen our workforce capability, knowledge management, information sharing and use of common language

Leverage opportunities to create and apply leading practice, collaborative and mutually supportive service delivery models

Inclusion and diversity

The Office continued to champion inclusion and diversity in 2017-18:

- in support of the release of the Office's *Inclusion and Diversity Plan 2017-19* in October 2017, key activities included promoting Diversity Council Australia membership and events that celebrate cultural diversity, people with disability and LGBTIQ+ persons; collaborating with public safety agencies to deliver an International Women's Day event for over 700 people; hosting the IGEM Champion of Change award; and attending the national Diversity in Disaster Conference in April 2018.
- delivering key actions in the Office's *Aboriginal and Torres Strait Islander Cultural Capability Plan 2017-18* focused on valuing culture (recognising and commemorating significant events); building cultural capability (through corporate induction); and engagement (consulting Aboriginal and Torres Strait Islander stakeholders as part of review activities).
- actively participating in activities to support White Ribbon Australia Workplace Accreditation, achieved in November 2017. Activities included participating in the Candlelighting Vigil and Darkness to Daylight events; promoting Queensland Women's Week; and participating in domestic and family violence prevention training (refer page 33).
- promoting activities that support the safety, health and wellbeing of Office staff such as influenza vaccinations; mental health; Safe Work Month; stroke assessments; promoting the employee assistance program; and supporting flexible work practices including telecommuting and part-time work (refer pages 33 to 34).

Service excellence

The Office continued to build a high-performing workforce with a customer-centric focus in 2017-18 through key activities:

- all employees were provided with the opportunity to engage in regular performance conversations as part of the Office's performance and development planning (PDP) process, and to contribute to a constructive workplace culture through one-on-one discussions with the IGEM, regular team and Office-wide meetings. A more contemporary approach to PDP is likely to be realised through Nexus as it continues to be implemented in 2018-19 (refer page 19).
- the IGEM fostered a culture of service excellence as an observer of the PSBA Board of Management; as a member of PSBA Committees for audit, workforce, business, information and communication technology services; and as a contributor to the review of service agreements with PSBA and QFES.

- the Office's values continued to be embedded through the application of the AEDP. This is the tool used by all staff to guide the process for conducting assurance activities.
- the Office sought input from the IGEM Advisory Panel (refer pages 18 to 19) and all staff during March to April 2018 to develop a refreshed *Strategic Plan 2018-22*. The Office's Strategic Plan and program of work for the 2018-19 financial year informed the development of the Office's *Operational Plan for 2018-19*.

Satisfaction with the services delivered by the Office continued to be extremely high. In February to March 2018, the Office conducted its annual customer satisfaction survey of key stakeholders. Overall, 81% of stakeholders were 'very satisfied' or 'satisfied' with the services provided by the Office, exceeding the target of 80% satisfaction. No respondents were 'very dissatisfied' with services overall. These survey results were shared with staff and opportunities to improve service delivery identified. Refer pages 12 to 13 for further information on customer satisfaction with the Office's service delivery.

Workforce capability

The Office's *Workforce Strategy 2017-21* was realigned to better reflect sectorwide workforce issues, and promoted to all staff. The Office's Workforce Strategy Sub-Committee met on four occasions.

Workforce capability continued to be strengthened through:

- contemporary recruitment and selection practices
- staff participation in a range of targeted leadership and development activities including the Executive Challenge Academy leadership course; People Matters Program; and a five-day in-house leadership development program
- supporting mobility of staff from other public safety agencies and local government to work in the Office.

The Office continued to promote the use of common language through the lexicon project. The draft of the inaugural *Queensland Disaster Management Lexicon* was endorsed by the IGEM Advisory Panel (refer pages 18 to 19) in November 2017. The lexicon contains more than 100 terms sourced from Queensland legislation and guidelines, and includes reference to relevant national and international terms. Engagement with the Lexicon Working Group was undertaken on an as needs basis throughout 2017-18. The Office also played a key role with the Australian Institute for Disaster Resilience Glossary Steering Committee and Working Group. The lexicon will complement the Office's existing publications and support the refresh of the Emergency Management Assurance Framework (refer page 16).

Working for Queensland employee opinion survey

The Office participated in the sectorwide Working for Queensland employee opinion survey in July to August 2017. The survey measures workplace climate and gives employees the opportunity to provide their views and opinions about a wide range of workplace factors. The Office achieved a response rate of 100% in 2017.

Results were positive for agency engagement (81%), organisational leadership (76%), innovation (89%), and use of flexible work practices (73%) (refer pages 18 to 19). These results were explored in staff workshops. A number of activities have been progressively implemented to facilitate workplace improvements across the Office. These include flexible work practices; information sharing; and staff participation in planning, leadership and management development programs. These ensure that the Office continues to be a great place to work.

Governance

Executive management

Iain MacKenzie AFSM. MLshipMgt (Policing)

Inspector-General of Emergency Management

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

The Office 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 of Emergency Management, he was 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 leads review and assurance activities, and facilitates programs and solutions designed to help the Office and agencies deliver better disaster management outcomes. The role represents the Office 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 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. The role also acts as a liaison point with PSBA and other agencies in relation to external policy and governance, and provides policy advice to the Inspector-General of Emergency Management and the Office's 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 leads review and assurance activities, and is responsible for the management and performance of the *Emergency Management and Assurance Framework*, including the Standard, and the AEDP. This role also has oversight of the Lessons Management Program.

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, Health Management and Business.

Phil Nickerson

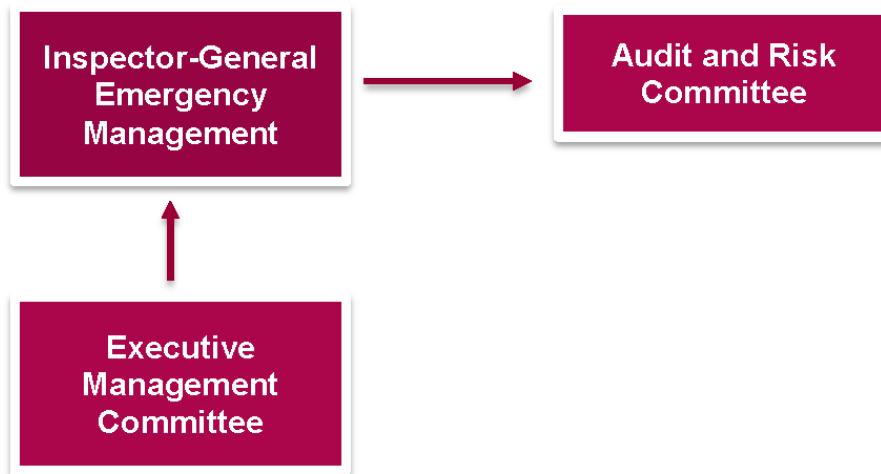
Director, Community and Stakeholder Engagement

The Director, Community and Stakeholder Engagement oversees the active engagement of disaster management stakeholders across all levels of government, tertiary and non-government organisations, and the community. The role also provides strategic advice to the Inspector-General of Emergency Management and the Office's 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 governance structure comprises the Executive Management Committee and the Public Safety Portfolio Audit and Risk Committee.



Executive Management Committee

The EMC is the key leadership group for the Office. 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.

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

During 2017-18, the committee met on 11 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

In 2017-18, the EMC:

- provided strategic oversight for all Office reviews, assurance activities and major projects
 - endorsed the Office of the IGEM *Strategic Plan 2018-2022*
 - endorsed the Office of the IGEM *Operational Plan 2018-2019*.
-

Public Safety Portfolio Audit and Risk Committee

The Public Safety Portfolio Audit and Risk Committee (ARC) is established under, and operates in accordance with, the terms of its charter, which were developed in line with Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance*, the *Financial Accountability Act 2009*, and the *Financial and Performance Management Standard 2009*. The charter is reviewed annually by the committee to ensure it remains consistent with the committee's authority, objectives and responsibilities.

The committee has primary responsibility for audit and risk matters as they relate to the Office and PSBA. It provides relevant information to the standalone Audit and Risk Committees established by QFES and QPS when required. It provides independent assurance and assistance through prompt and constructive reports directly to the accountable officers from the public safety agencies, particularly when issues identified present material risk or threat to those agencies.

The committee is chaired by an independent external expert appointed to the role. Each public safety 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 five occasions during 2017-18.

The independent external Chair received \$9,622.75 (including GST) in remuneration for services provided in 2017-18. The second external member received \$4,812.50 (including GST). There were no other on-costs.

Committee members

- Graham Carpenter, Chair (external member)
- Ian Stewart APM, Commissioner, QPS represented by Tracy Linford APM, 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)

During 2017-18, the committee's achievements include:

- overseeing progress on Queensland Audit Office (QAO) issues and the status of the QAO Audit Program
- considering all audit reports and providing direction regarding implementation of report recommendations and actions
- monitoring compliance with the *Annual Internal Audit Plan 2017-18* and *Strategic Internal Audit Plan 2018-2021* and overseeing the status of open recommendations
- contributing to the development of the *PSBA Enterprise Risk Management Policy*
- endorsing the:
 - PSBA Financial Statements 2017-18
 - Office of the IGEM Financial Statements 2017-18
 - *PSBA Annual Internal Audit Plan 2018-19* and *Strategic Internal Audit Plan 2019-22*
 - *Office of the IGEM Risk Management Framework and Guide*
 - *PSBA and Office of the IGEM Fraud and Corruption Prevention and Control Policy and Plan.*

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. 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, while others may be referred back to management to address.

The unit also 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 partnered with the PSBA to deliver corporate induction sessions for new employees in 2017-18. These training sessions included information about workplace behaviours as well as an overview of the *Code of Conduct for the Queensland Public Service*.

In addition, Office employees were provided with the opportunity to attend a negative workplace behaviours information session conducted by the PSBA Conflict Management Services unit.

Risk management and accountability

External scrutiny

A number of state bodies have been established by legislation to provide independent views and/or assurance of government performance. During 2017-18, the following state bodies examined the operations of the Office or other agencies with findings and issues requiring consideration by, or impacting on, the Office.

- **Crime and Corruption Commission**

The CCC is a statutory body set up 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 crime and corruption, has oversight of both the police and the public sector, and protects witnesses.

The Office refers to the Commission's Corruption Prevention Advisory resources, which assist public sector agencies to identify major corruption risks and develop prevention strategies, as required.

- **Queensland Audit Office**

The QAO supports the role of the Auditor-General of Queensland in providing 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 Parliament to enhance public sector accountability. QAO reports are available online at www.qao.qld.gov.au.

- Report to Parliament No. 6: *Fraud risk management*

The QAO assessed if agencies appropriately identify and assess fraud risks, and apply appropriate risk treatments and control activities to adequately manage their exposure to fraud risk; and if agencies' risk management plans effectively target and address fraud risks and if there were any obvious omissions from risk registers.

The audit included QFES, PSBA and QPS.

The Office was not an audited entity, however the audit directed three recommendations at all government agencies.

During 2017-18, in partnership with PSBA, the Office developed and implemented a *Fraud and Corruption Prevention and Control Policy and Plan*. The Office intends to conduct a fraud risk assessment in 2018-19.

- Report to Parliament No. 8: *Confidentiality and disclosure of government contracts*

This audit examined the use of confidentiality provisions in Queensland Government contracts. It assessed whether selected departments met contract disclosure requirements and included the:

- adequacy of current guidance available to aid staff in these activities
- impact of these activities on accountability and transparency.

The Office was not an audited entity, however recommendations three and four of the report were directed at all government agencies.

In relation to recommendation three (agencies to meet the mandatory requirements set out in *Procurement Guidelines – Contract Disclosure*), the Office utilises the services of the PSBA's central procurement function to report contract disclosures. In accordance with the Guidelines, processes are in place to ensure that the Office has reporting capability to disclose contract payments over \$10,000 in value.

In relation to recommendation four (agencies to improve their contract registers or contract management systems to ensure a complete record of all awarded contracts), the Office utilises both the whole-of-government finance system (i.e. SAP) and contract management system (i.e. Q-Contracts) to provide a complete record of contract information as required.

Through the central procurement function of the PSBA, the Office will look to implement any system improvements introduced at the whole-of-government level.

- Report to Parliament No. 11: *Queensland state government: 2016-17 results of financial audits*

Most public sector entities prepare annual financial statements. The Auditor-General of Queensland is responsible for providing Parliament with independent assurance of the financial management of public sector entities by auditing these financial statements. The report summaries QAO's analysis of the financial position, performance and sustainability of the Queensland state government, and the timeliness and quality of financial reporting by public sector entities controlled by the state government.

No significant findings or issues were identified for the Office in this report.

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 public safety agencies including the Office.

The Head of Internal Audit, PSBA is also the nominated Head of Internal Audit for the Office 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 internal audit plan and three year strategic audit plan sets the direction of the unit. The *PSBA Annual Internal Audit Plan 2017-2018* and *Strategic Internal Audit Plan 2018-2021* was endorsed by the Agency Audit and Risk Committees and approved by the Chair of the PSBA Board of Management on 25 September 2017.

The Internal Audit Unit ensures all relevant guidelines, particularly Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance*, are adhered to, and 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 2017-18 include:

- progressed delivery of the approved *Annual Internal Audit Plan 2017-18* through a combination of in-house and co-sourced delivery. At 30 June 2018, all fieldwork was completed and all audit reports are expected to be finalised by the end of September 2018.
- conducting reviews of the public safety agencies, including those relevant to the Office (cyber-crime prevention; open source intelligence; and social engineering)
- completing ad-hoc or unplanned reviews covering emerging risk areas including delegations and fraud risk assessment
- implementing best practice internal audit processes including:
 - undertaking an internal audit maturity assessment
 - developing an industry-leading internal audit strategy and internal audit lifecycle
 - formalising an internal audit quality assurance and improvement program.

Risk management

Effective management of risks and opportunities is considered by the Office as critical to maximising organisational performance in the achievement of strategic objectives. The Office is continuing to build strong, proactive and effective risk management processes that support quality and responsive service delivery and optimal resource management.

The Office's risk management approach is governed by the *Risk Management Framework and Guide to Strategic and Operational Risk Management*. The framework and guide provide a consistent approach to identifying, mitigating and monitoring organisational risk, and ensure the Office complies with the risk management requirements in the *Financial Accountability Act 2009*.

During 2017-18, in partnership with PSBA, the Office developed and implemented a *Fraud and Corruption Prevention and Control Policy and Plan*.

Strategic and operational risks are monitored and reviewed by the Office's Executive Management Committee on a regular basis to ensure the Office is well placed to deliver its strategic objectives and operational activities.

The Office sought support and advice from PSBA in relation to risk management matters where necessary, and attended relevant training and briefing activities.

Information systems and recordkeeping

PSBA, as the provider of corporate support services to the Office, is responsible for recordkeeping and information systems. The Office receives advice and assistance from PSBA through a dedicated records management team, known as the Information Management Unit.

In 2017-18, the Office continued to use Mincor for ministerial correspondence, network drives to manage electronic documentation and RecFind to manage hard copy records.

Information on recordkeeping responsibilities is communicated to all staff through the Office's AEDP and other internal processes.

No Office records were transferred to Queensland State Archives during 2017-18.

Human resources

Strategic workforce planning and performance

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

Workforce profile

The total number of Full Time Equivalent (FTE) staff for the Office was 21.06 as at 30 June 2018.

Between 1 July 2017 and 30 June 2018, the Office's permanent separation rate was 14%. The separation rate is for permanent staff only and excludes contract staff.

Corporate induction

The Office recognises the importance of onboarding and inducting new employees. It provides an introduction to the working environment and facilitates orientation of employees to the organisation.

New employees who commenced with the Office in 2017-18 attended a comprehensive corporate induction program.

The Office partnered with the PSBA to deliver this program on a quarterly basis.

The program was recently realigned to enhance interaction and engagement with attendees. It provides participants with the opportunity to interact with senior management, 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 continues to be positive with attendees valuing the opportunity to personally meet and hear from senior leaders from across the public safety agencies.

Performance management

Central to the Office's success is the commitment to develop and support a diverse, forward-looking, agile and engaged workforce.

All employees were provided with the opportunity to engage in regular performance conversations as part of the Office's PDP process; supporting the achievement of performance outcomes and delivery of the Office's strategic objectives. PDP discussions are also a catalyst for progressing professional development and capability building across the Office.

International Women's Day

International Women's Day (IWD) is a global day to celebrate and reflect upon the economic, political and social achievements of women across the globe.

The Office celebrated IWD on 8 March 2018 by jointly organising a public safety agencies luncheon event. The theme of the event was 'Connecting and empowering through partnerships'. The keynote speakers for the event were Kay McGrath, journalist, presenter and child safety campaigner and Cynthia Morton, Author, Emotional Fitness Specialist/Hope Masseur. The keynote speakers were also joined by Queensland Police Inspector, Corey Allen and Madeline Price who engaged in a panel discussion on the theme of the event. Over 720 people attended.

The event also included a public safety agencies awards ceremony, which recognised and acknowledged the achievement of staff across a number of award categories.

Domestic and family violence support package

The Office achieved accreditation in November 2017 as a White Ribbon Australia Workplace in recognition of the active steps taken to prevent and respond to violence against women.

The Office was recognised for effective leadership and visible commitment to domestic and family violence (DFV) prevention; allocation of resources to prevent and respond to DFV; development of

policies, procedures and resources; delivery of training programs for managers and employees to build confidence and capabilities in addressing DFV; and participation in events and initiatives to raise awareness of DFV in the workplace and across the broader community. Management and staff in the Office have been equipped with the knowledge and skills to address the issue of DFV. The Office will continue to foster a workplace culture where employees affected by DFV are supported by providing appropriate safety and support measures. This will contribute to a healthy and safe working environment for all.

The Employee Assistance Program (EAP) offers professional support to employees experiencing DFV. Employees can contact a direct line which will provide access to professionals who specialise in DFV. The service offers confidential professional support, counselling and referrals to community support services, information and a range of resources.

The Office participated in several events and initiatives to promote gender equity and the prevention of violence against women. These included events held during Queensland Women's Week and Queensland's Domestic and Family Violence Prevention Month. The Office also partnered with PSBA and QPS to host a Trivia Night in July 2017 to celebrate White Ribbon night.

In 2017-18, the Office again participated in the Darkness to Daylight Challenge, an annual overnight 110km run that raises community awareness and support for those affected by DFV. A team of staff competed in the event by running and walking to show support for those affected by DFV. Staff also attended a Candlelight Vigil on 2 May 2018 to remember those lost to DFV in the past year.

Employee assistance

In 2017-18, an EAP continued to be available to Office employees. Through the EAP, all Office employees and their immediate family members have access to a professional, independent and confidential counselling and coaching service. The EAP promoted employee wellbeing through information and services designed to support them to effectively manage their professional and personal wellbeing.

Health and wellbeing

The Office is committed to fostering a supportive working environment which assists employees in maintaining health and wellbeing.

A number of initiatives, articles and information were promoted and featured during Safe Work Month in October 2017 to raise awareness of health and safety in the workplace and support employee wellbeing. This included an information session on supporting employee health and wellbeing, delivered by the Office's EAP service provider.

In September 2017, the Office participated in a program that offered employees the opportunity to attend complimentary checks to assess the risk of stroke. This was undertaken through a professional not-for profit organisation. Coinciding with National Stroke Week, it provided the opportunity to raise awareness of the risk factors and signs of stroke.

In June 2018, the Office participated in the Wellness @ Work Month initiative. During this month employees were invited to attend various events and activities to promote health and wellbeing, including a Health and Wellbeing Expo which featured stalls and information from a range of exhibitors to support a healthy lifestyle; wellbeing workshops focused on building resilience, balancing your life and managing work pressures; financial wellbeing seminars; yoga classes; and nutrition seminars.

Workplace health and safety

The Office is committed to meeting its workplace health and safety obligations. In 2017-18, the Office promoted EAP support services, DFV awareness programs and the management of injury and illness in the workplace to employees.

The Office continued to supported injured or ill employees through proactive case management and the development of rehabilitation and return to work plans on a case-by-case basis.

The Office is working with the PSBA to review and develop relevant policies, templates and guidelines to ensure obligations under workplace health and safety legislation continue to be met. In

collaboration with the PSBA, a pandemic plan has been developed. The Plan provides direction on minimising the health consequences of an influenza pandemic on employees and disruption to business operations.

In April and May 2018, the annual influenza vaccination program was offered to Office employees. A large proportion of employees registered to receive a vaccination.

Early retirement, redundancy and retrenchment

No early retirement, redundancy or retrenchment packages were paid to Office employees during the period 1 July 2017 to 30 June 2018.

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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 2018

	Notes	2018 \$'000	2017 \$'000
Income from continuing operations			
Appropriation revenue	3	4,215	3,937
Services received below fair value	4	710	640
Other revenue		-	14
Total revenue		4,925	4,591
Expenses from continuing operations			
Employee expenses	5	2,902	2,641
Supplies and services	7	1,095	1,235
Grants and subsidies		27	-
Depreciation	10	1	2
Other expenses	8	898	665
Total expenses from continuing operations		4,923	4,543
Operating result from continuing operations		2	48

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 2018

	Notes	2018 \$'000	2017 \$'000
Assets			
Current assets			
Cash and cash equivalents		1,537	1,496
Receivables	9	54	49
Prepayments		-	-
Total current assets		1,591	1,545
Non-current assets			
Plant and equipment	10	7	-
Total non-current assets		7	-
Total assets		1,598	1,545
Liabilities			
Current liabilities			
Payables	11	157	210
Accrued employee benefits	12	119	99
Other current liabilities		160	-
Total current liabilities		436	310
Non-current liabilities			
Deferred lease liability	13	-	75
Total non-current liabilities		-	75
Total liabilities		436	385
Net assets		1,162	1,160
Equity			
Contributed equity		669	669
Accumulated surplus		493	491
Total equity		1,162	1,160

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 2018

	2018 \$'000	2017 \$'000
Contributed equity		
Opening balance	669	669
Closing balance	<u>669</u>	<u>669</u>
Accumulated surplus/(deficit)		
Opening balance	491	445
Operating result	2	48
Closing balance	<u>493</u>	<u>491</u>
Total equity	<u><u>1,162</u></u>	<u><u>1,160</u></u>

Statement of cash flows

Office of the Inspector-General of Emergency Management
Statement of cash flows
For the year ended 30 June 2018

	2018	2017
	\$'000	\$'000
Cash flows from operating activities		
<i>Inflows:</i>		
Service appropriation receipts	4,375	3,937
User charges and fees	-	11
Grants and other contributions	2	-
GST input tax credits from ATO	129	59
GST collected from customers	1	3
Other	-	14
<i>Outflows:</i>		
Employee expenses	(2,877)	(2,666)
Supplies and services	(1,238)	(1,035)
Grants and subsidies	(27)	(2)
GST paid to suppliers	(127)	(75)
GST remitted to ATO	(1)	(3)
Other	(188)	(154)
Net cash provided by/(used in) operating activities	49	89
Cash flows from investing activities		
<i>Outflows:</i>		
Payments for property, plant and equipment	(8)	-
Net cash provided by/(used in) investing activities	(8)	-
Net increase/(decrease) in cash	41	89
Cash at beginning of financial year	1,496	1,407
Cash at end of financial year	1,537	1,496

Reconciliation of operating result to net cash from operating activities

Operating result	2	48
Non-cash items included in operating result:		
Depreciation expense	1	2
Net gain/loss on sale of property, plant and equipment	-	14
Change in assets and liabilities:		
Increase/(decrease) in accrued employee benefits	20	(36)
(Increase)/decrease in accrued revenue	-	11
(Increase)/decrease in annual leave reimbursement receivable	4	9
(Increase)/decrease in GST input tax credits receivable	2	(16)
(Increase)/decrease in long service leave reimbursement receivable	-	2
(Increase)/decrease in other receivables	2	(2)
Increase/(decrease) in trade creditors	(119)	200
(Increase)/decrease in trade receivables	(23)	-
Increase/(decrease) in other payables	-	(143)
Increase/(decrease) in other current liabilities	160	-
Net cash from operating activities	49	89

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 within 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 2017-18

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2017–18

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 2017 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.

Notes to and forming part of the financial statements 2017-18 (cont'd)

(g) Future impact of accounting standards not yet effective

The office did not voluntarily change any of its accounting policies during 2017-18. As at the date of authorisation of the financial report, the following accounting standards and interpretations have future commencement dates.

AASB 1058 Income of Not-for-Profit Entities and AASB 15 Revenue from Contracts with Customers, effective 1 January 2019.

The impact of these standards on financial statements has been assessed as not applicable, as it relates to any unspent grant revenue received at the end of a reporting period. This is due to the office not expecting to receive grant revenue. The impact of the standard will be further assessed if it becomes applicable in the future.

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

These standards will first apply to the office's financial statements for 2018-19 with a 1 July 2018 date of transition. The main impacts of these standards on the office are that they will change the requirements for the classification, measurement, impairment and disclosures associated with the office's financial assets. AASB 9 will introduce different criteria for whether financial assets can be measured at amortised cost or fair value. The office only holds one category of financial assets that will be impacted, trade debtors. At initial recognition, trade debtors will be assessed for impairment on the basis of lifetime expected credit losses. The office is not expected to recognise any impairment on recognition due to efficient collection processes and low risk debtors. The impact of this statement will be further assessed if it becomes applicable in the future.

AASB 16 Leases, effective 1 January 2019.

Under this standard, lessees will be required to recognise a right-of-use asset (representing rights to use the underlying leased asset) and a liability (representing the obligation to make lease payments) for all non-cancellable leases with a term of more than 12 months, unless the asset is of low value. The accounting treatment will change from being recognised as an expense to recognising a right-of-use asset and associated liability, interest and depreciation expense, resulting in a financial reporting impact on the financial statements from 2019-20. The office currently has one lease only, for premises and car parks, leased through the Department of Housing and Public Works (DHPW) and is currently being assessed for applicability for the purpose of the new standard. If this arrangement is deemed applicable, based on current data including discount rates (Commonwealth Government 5 year maturity bond at 2.36%), the financial impact from the 2019-20 financial year will include an increase to assets of \$468,056 and an increase to liabilities of \$501,158. It is anticipated that the financial impact on the Statement of comprehensive income will be immaterial.

The financial impact will be re-assessed in 2018-19 financial year and reported accordingly.

Other standards and interpretations

All other Australian accounting standards and interpretations with future effective dates are either not applicable to the office or have no material impact.

(h) Accounting Standards applied for the first time

There were no accounting standards applied for the first time during 2017-18.

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 2017-18 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2017-18

	2018 \$'000	2017 \$'000
3 Appropriation revenue		
Reconciliation of payments from Consolidated Fund to appropriation revenue recognised in Statement of comprehensive income		
Budgeted appropriation revenue	4,307	3,911
Lapsed appropriation revenue	(92)	-
Unforeseen expenditure	-	26
Total appropriation receipts	<u>4,215</u>	<u>3,937</u>
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(160)	-
Net appropriation revenue	<u>4,055</u>	-
Plus: Deferred appropriation payable to Consolidated Fund (expense)	160	-
Appropriation revenue recognised in Statement of comprehensive income	<u><u>4,215</u></u>	<u><u>3,937</u></u>

Accounting Policy - Appropriation revenue for services

Appropriations provided under the *Appropriation Act 2017* 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	710	640
Total	<u>710</u>	<u>640</u>

For 2017-18, 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 the office. Services provided by PSBA to the office 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	2,239	2,049
Employer superannuation contributions	292	273
Long service leave levy	47	43
Annual leave levy	236	197
Other employee benefits	17	16
Employee related expenses		
Workers' compensation premium	13	15
Training expenses	58	46
Other employee related expenses	-	1
Total	<u>2,902</u>	<u>2,641</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)	21	20
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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 2017-18 (cont'd)

Office of the Inspector-General of Emergency Management **Notes to and forming part of the financial statements 2017-18**

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 Schemes. A levy is payable to cover the cost of employees' annual leave (including leave loading and on-costs) and long service leave. The levies are expensed in the period in which they are payable. 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. The QSuper scheme has defined benefits and defined contribution categories. For the defined contribution plans, rates are outlined in the relevant Enterprise Bargaining Agreement (EBA) and/or conditions of employment. 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 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 disclosures

(a) Details of key management personnel (KMP)

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*. From 1 July 2017 to 11 December 2017, the office's responsible minister was the Minister for Police, Fire and Emergency Services and Minister for Corrective Services. Effective from 12 December 2017, this changed to the Minister for Fire and Emergency 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 2017-18. 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 are disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, 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.
- No KMP remuneration packages provide for performance or bonus payments.

Notes to and forming part of the financial statements 2017-18 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2017-18

6 Key Management Personnel disclosures (continued)

(c) Remuneration expenses

1 July 2017 – 30 June 2018

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> Re-appointed 02/07/2017	291	5	27	324
Director, Performance, Reporting and Policy Analysis	SO (SO3) <i>Public Service Act 2008</i> Appointed 14/02/2017	161	3	18	182
Director, Interoperability and Innovation	SO (SO3) <i>Public Service Act 2008</i> Appointed 01/11/2013	161	3	18	182
Director, Interoperability and Innovation - Acting	SO (SO3) <i>Public Service Act 2008</i> 02/10/2017 - 01/12/2017	24	-	2	26
Director, Community and Stakeholder Engagement	SO (SO3) <i>Public Service Act 2008</i> Appointed 16/02/2014	163	3	18	184
Director, Standards Best Practice and Evaluation	SO (SO3) <i>Public Service Act 2008</i> Appointed 01/11/2013	163	3	18	184

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

(d) Related party transactions with people/entities related to KMP

There were no material related party transactions associated with the office's KMP during 2017-18.

Notes to and forming part of the financial statements 2017-18 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2017-18

	2018 \$'000	2017 \$'000
7 Supplies and services		
Communication expenses	25	4
Computer expenses	133	66
Consultancies and contractors	122	257
Transfer costs	-	6
Legal fees	6	-
Maintenance and repairs	4	7
Operating lease rentals	377	486
Operational and other equipment purchases	18	3
Property expenses	39	37
Shared service provider expenses	154	147
Subscriptions	1	-
Travel	93	84
Conference workshop costs	45	51
Other	78	88
Total	1,095	1,235

8 Other expenses

Deferred appropriation payable to Consolidated Fund	160	-
External Audit fees *	23	7
Insurance premiums - QGIF	4	4
Services provided below fair value **	710	640
Loss on disposal of non-current assets	-	14
Total	898	665

* Total audit fees to the Queensland Audit Office relating to the 2017-18 financial statements are estimated to be \$13,500 (2016-17: \$13,500). The balance of the fees for the 2017-18 audit is expected to be incurred and paid in 2018-19.

** 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

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.

9 Receivables

Current

Trade debtors	14	-
Less: Allowance for impairment loss	-	-
	14	-
GST receivable	22	24
	22	24
Annual leave reimbursements	18	22
Long service leave reimbursements	-	-
Accrued revenue	-	-
Other	-	2
	18	24
Total	54	49

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 the invoice date.

Accounting Policy - Impairment of receivables

The allowance for impairment reflects the occurrence of loss events. The most readily identified loss event is where a debtor is overdue in paying a debt to the office according to the due date (normal terms 30 days).

Notes to and forming part of the financial statements 2017-18 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2017-18

	2018 \$'000	2017 \$'000
10 Plant and equipment		
Plant & Equipment		
Gross value	8	-
Less: Accumulated depreciation	(1)	-
Closing Balance	<u>7</u>	<u>-</u>

Reconciliation

Opening balance	-	16
Acquisitions	8	-
Disposals	-	(14)
Depreciation	(1)	(2)
Closing Balance	<u>7</u>	<u>-</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 of 20% on a straight-line basis.

11 Payables

Trade creditors	153	204
Tax liabilities	4	4
Accrued expenses	-	2
Total	<u>157</u>	<u>210</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.

12 Accrued employee benefits

Annual leave levy payable	57	39
Long service leave levy payable	12	12
Salaries and wages outstanding	50	49
Total	<u>119</u>	<u>99</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*.

13 Deferred lease liability

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

* Deferred lease liability related to a lease at 1 William St, Brisbane. The office vacated these premises in December 2017.

Accounting Policy - Deferred lease liability

The office has an operating lease for office accommodation. Depending on the lease duration, 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. The current lease at 111 George Street, Brisbane commenced in January 2018 and does not give rise to a material deferred lease liability.

Notes to and forming part of the financial statements 2017-18 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2017-18

14 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 Notes 4 and 8.

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 7.

	2018 \$'000	2017 \$'000
15 Commitments		
Non-cancellable operating lease commitments		
Operating lease commitments inclusive of non-recoverable GST at reporting date are payable as follows:		
Not later than one year	314	643
Later than one year and not later than five years	840	2,806
Later than five years	-	8,347
Total*	1,154	11,797

*Lease commitments reported in 2016-17 related to a lease at 1 William Street, Brisbane. The office vacated these premises in December 2017. Lease commitments reported in 2017-18 relate to a new office lease at 111 George Street, Brisbane, which commenced in January 2018.

16 Financial instruments

(a) Categorisation of financial instruments

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

Financial assets	Note		
Cash and cash equivalents		1,537	1,496
Financial assets measured at amortised cost:			
Receivables	9	54	49
Total		1,592	1,545
Financial liabilities			
Financial liabilities measured at amortised cost:			
Payables	11	157	210
Total		157	210

(b) Financial risk management

The office's activities expose it to a minor 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 2017-18 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2017-18

17 Budgetary reporting

Statement of comprehensive income	Variance Note	Original budget 2018 \$'000	Actual 2018 \$'000	Variance \$'000
Income from continuing operations				
Appropriation revenue		4,307	4,215	(92)
Services received at below fair value		661	710	49
Total revenue		4,968	4,925	(43)
Expenses from continuing operations				
Employee expenses		2,872	2,902	30
Supplies and services	17(a)	1,410	1,095	(315)
Grants and subsidies		-	27	27
Depreciation		3	1	(2)
Other expenses	17(b)	683	898	215
Total expenses from continuing operations		4,968	4,923	(45)
Operating result from continuing operations		-	2	2

Explanation of major variances

17(a) Supplies and services variation is mainly due to project expenses that were included in the 2017-18 budget but will be incurred in 2018-19 and have been recognised as other expenses-deferred appropriation payable (\$160k) and reduced operating lease costs following the relocation of the office from 1 William Street, Brisbane to 111 George Street, Brisbane (\$62k).

17(b) Other expenses variation is mainly due a deferred appropriation payable to Consolidated Fund (\$160k).

Notes to and forming part of the financial statements 2017-18 (cont'd)

Office of the Inspector-General of Emergency Management
Notes to and forming part of the financial statements 2017-18

17 Budgetary reporting (continued)

Statement of financial position	Variance Note	Original budget 2018 \$'000	Actual 2018 \$'000	Variance \$'000
Assets				
Current assets				
Cash and cash equivalents	17(c)	1,413	1,537	124
Receivables		53	54	1
Total current assets		1,466	1,591	125
Non-current assets				
Plant and equipment		10	7	(3)
Total non-current assets		10	7	(3)
Total assets		1,476	1,598	122
Liabilities				
Current liabilities				
Payables		84	157	73
Accrued employee benefits		135	119	(16)
Other current liabilities		145	160	15
Total current liabilities		364	436	72
Non-current liabilities				
Deferred lease liability		-	-	-
Total non-current liabilities		-	-	-
Total liabilities		364	436	72
Net assets		1,112	1,162	50
Total equity		1,112	1,162	50

Explanation of major variances

17(c) Cash and cash equivalents variation is due to the operating surplus in 2016-17 and higher than expected payables.

Notes to and forming part of the financial statements 2017-18 (cont'd)

Office of the Inspector-General of Emergency Management Notes to and forming part of the financial statements 2017-18

17 Budgetary reporting (continued)

Statement of cash flows	Variance Note	Original budget 2018 \$'000	Actual 2018 \$'000	Variance \$'000
Cash flows from operating activities				
<i>Inflows:</i>				
Services appropriation receipts		4,307	4,375	68
Grants and other contributions		-	2	2
GST input tax credits from ATO		-	129	129
GST collected from customers		-	1	1
<i>Outflows:</i>				
Employee expenses		(2,872)	(2,877)	(5)
Supplies and services		(1,410)	(1,238)	172
Grants and subsidies		-	(27)	(27)
GST paid to suppliers		-	(127)	(127)
GST remitted to ATO		-	(1)	(1)
Other		(22)	(188)	(166)
Net cash provided by/(used in) operating activities		<u>3</u>	<u>49</u>	<u>46</u>
Cash flows from investing activities				
<i>Inflows:</i>				
Sales of property, plant and equipment		-	-	-
<i>Outflows:</i>				
Payments for property, plant and equipment		-	(8)	(8)
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(8)</u>	<u>(8)</u>
Net increase/(decrease) in cash		3	41	38
Cash at beginning of financial year		1,410	1,496	86
Cash at end of financial year	17(d)	<u>1,413</u>	<u>1,537</u>	<u>124</u>

Explanation of major variances

17(d) Cash variation is mainly due to a higher than anticipated operating surplus for 2016-17 and a higher than estimated payables balance as at 30 June.

Management certificate

**Office of the Inspector-General of Emergency Management
Management Certificate for the year ended 30 June 2018**

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
- (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 2018 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.



Kathy Parton

Acting Accountable Officer
Acting Inspector-General Emergency Management

Date 21 / 8 / 18



Wayne Brummer
B.Bus (Acctg), Grad Cert Prof Acctg
MIPA, GAICD
Chief Finance Officer

Date 21 / 8 / 18

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 2018, 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 2018, 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 our 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.

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 30 June 2018:

- 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.

A handwritten signature in blue ink that reads "George".

24 August 2018

Nick George
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Appendices

Acronyms

AEDP	Assurance and Excellence Development Program	EAP	Employee Assistance Program
AFAC	Australasian Fire and Emergency Services Authorities Council	EMAF	Emergency Management Assurance Framework
AFSM	Australian Fire Service Medal	EMC	Executive Management Committee
APM	Australian Police Medal	FTE	Full Time Equivalent
ARC	Audit and Risk Committee	FPMS	<i>Financial and Performance Management Standard 2009</i>
ARRs	Annual report requirements for Queensland Government agencies	HR	Human Resources
BNHCRC	Bushfire and Natural Hazards Cooperative Research Centre	IGEM	Inspector-General Emergency Management
CaPE	Conduct and Performance Excellence	IWD	International Womens Day
CCC	Crime and Corruption Commission	LGAQ	Local Government Association of Queensland
COTA	Council on the Ageing	MBE	Member of the British Empire
DATSIP	Department of Aboriginal and Torres Strait Islander Partnerships	MOU	Memorandum of Understanding
DCDSS	Department of Communities, Disability Services and Seniors	PDP	Performance and Development Planning
DFV	Domestic and Family Violence	PSBA	Public Safety Business Agency
DHPW	Department of Housing and Public Works	QAO	Queensland Audit Office
DLGRMA	Department of Local Government, Racing and Multicultural Affairs	QDMC	Queensland Disaster Management Committee
DMO	Disaster Management Officer	QFES	Queensland Fire and Emergency Services
DPC	Department of the Premier and Cabinet	QH	Queensland Health
DTMR	Department of Transport and Main Roads	QPS	Queensland Police Service

QRA	Queensland Reconstruction Authority	SDCG	State Disaster Coordination Group
QUT	Queensland University of Technology	TWiG	Testing Within Government

Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	ii
Accessibility	<ul style="list-style-type: none"> Table of contents Acronyms 	ARRs – section 9.1	1 55-56
	<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>Queensland Government Enterprise Architecture – Information Licensing</i> ARRs – section 9.5	i
General information	<ul style="list-style-type: none"> Introductory information 	ARRs – section 10.1	4-9
	<ul style="list-style-type: none"> Machinery-of-government changes 	ARRs – section 31 and 32	Not applicable
	<ul style="list-style-type: none"> Agency role and main functions 	ARRs – section 10.2	4-9
	<ul style="list-style-type: none"> Operating environment 	ARRs – section 10.3	5-8
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community 	ARRs – section 11.1	5
	<ul style="list-style-type: none"> Other whole-of-government plans/specific initiatives 	ARRs – section 11.2	14-23
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.3	14-23
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.4	12-13
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	10-11
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	9
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	26-27
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	Not applicable
	<ul style="list-style-type: none"> <i>Public Sector Ethics Act 1994</i> 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	28
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.5	6
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	27, 29-31
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	27
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	30-31
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 14.4	29-30
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 14.5	31

Summary of requirement	Basis for requirement	Annual report reference	
Governance – human resources	<ul style="list-style-type: none"> Strategic workforce planning and performance 	ARRs – section 15.1	32-34
	<ul style="list-style-type: none"> Early retirement, redundancy and retrenchment 	Directive No.16/16 <i>Early Retirement, Redundancy and Retrenchment</i> (from 20 May 2016 – 10 May 2018) Directive No.4/18 <i>Early Retirement, Redundancy and Retrenchment</i> (from 11 May 2018) ARRs – section 15.2	34
Open Data	<ul style="list-style-type: none"> Statement advising publication of information 	ARRs – section 16	i
	<ul style="list-style-type: none"> Consultancies 	ARRs – section 33.1	i
	<ul style="list-style-type: none"> Overseas travel 	ARRs – section 33.2	i
	<ul style="list-style-type: none"> Queensland Language Services Policy 	ARRs – section 33.3	i
Financial statements	<ul style="list-style-type: none"> Certification of financial statements 	<i>Financial Accountability Act 2009</i> – section 62 <i>Financial and Performance Management Standard 2009</i> – sections 42, 43 and 50 ARRs – section 17.1	51
	<ul style="list-style-type: none"> Independent Auditor's Report 	<i>Financial Accountability Act 2009</i> – section 62 <i>Financial and Performance Management Standard 2009</i> – section 50 ARRs – section 17.2	52-54

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