

Our governance: Risk management and accountability

Values and ethics

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



Customers first



Ideas into action



Unleash potential



Be courageous



Empower people

These values inform the operations of the EMC, the day-to-day activities of the Office through the AEDP, and the Office's performance and development planning process.

The Office complies with the *Code of Conduct for the Queensland Public Service*.

The induction program for new starters to the Office includes information about negative workplace behaviours, and an overview of the *Code of Conduct for the Queensland Public Service*. In 2018–19, the PSBA Conflict Management Services unit delivered sessions on workplace behaviours to employees of the Office.

The PSBA Employee Relations unit assesses complaints about the conduct of staff and volunteers of the Office:

- complaints are assessed in accordance with the PSBA and IGEM *Management of Complaints about Employees, Volunteers and Contractors Policy and Procedure*
- certain categories of complaints are formally investigated by the unit, whilst others will be referred to management for action, often with the unit's oversight
- matters and complaints assessed by the unit are classified in accordance with the Public Service Commission *Managing employee complaints* (Directive 02/17).

The unit also:

- records all complaints of Corrupt Conduct and of Conduct and Performance Excellence (CaPE) 2 and 3
- acts as the central liaison for the Crime and Corruption Commission (CCC) and the Queensland Ombudsman, and in the discharging of the statutory obligations under the *Crime and Corruption Act 2001* for the Office
- provides oversight of the Public Interest Disclosure framework and provision of assistance to the Office in fulfilling its statutory obligations under the *Public Interest Disclosure Act 2010*
- coordinates requests for Internal Review lodged by persons dissatisfied with the way their complaints have been handled by the agency.

Risk management

The Office's approach to managing risk and fraud is governed by the:

- Risk Management Framework and Guide to Strategic and Operational Risk Management
- Fraud and Corruption Prevention and Control Policy and Plan.

During 2018–19:

- the Office's Risk Management Framework and Guide to Strategic and Operational Risk Management were updated and shared with all staff
- a fraud and corruption risk assessment workshop was held in October 2018
- strategic risks and opportunities were refreshed during the development of the Office's *Strategic Plan 2019–23*
- the EMC regularly monitored and reviewed strategic and project risks, challenges to the operating environment and mitigation activities
- project management software was implemented and applied to the 2018 Queensland Bushfires Review and the 2019 Monsoon Trough Rainfall and Flood Review to support operational and project planning, risk identification and assessment, resource allocation, monitoring and reporting
- work continued to leverage business intelligence tools to support accurate, timely and single point-of-truth access to data and information.

The Office will continue to mature its risk management approach, policies and systems to ensure it remains well placed to identify and address risk in a contemporary emergency management context.

Audit and risk committee

The Public Safety Portfolio Audit and Risk Committee (PSP ARC) was established under, and operated in accordance with, the terms of its charter which was developed in line with Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance*; the *Financial and Performance Management Standard 2019* and the *Financial Accountability Act 2009*. The committee reviews the charter annually to ensure consistency with the committee's authority, objectives and responsibilities.

The PSP ARC provided independent assurance on audit functions for the PSBA partner agencies, including the Office and oversight and assurance over the effectiveness, efficiency and economy of the Office's and PSBA's risk, control and compliance frameworks. To ensure strong governance across the public safety agencies, advice of material issues was provided to the audit, risk and compliance committees of the QPS and QFES as and when relevant.

The committee was chaired by an independent external member. Each public safety partner agency was represented by one member. The Chair could invite or give approval for other persons to attend a committee meeting.

In August 2018, the committee was renamed the Public Safety Agencies Audit, Risk and Compliance Committee (PSA ARCC) to reflect the broader public safety agencies coverage of the committee, and to explicitly capture compliance in the committee's considerations.

Prior to a revision of the committee's charter on 11 January 2019, the committee met on two occasions.

On revision of the committee's charter, the committee was renamed and repurposed as the PSBA and IGEM Audit, Risk and Compliance Committee (PSBA and IGEM ARCC). Part of this revision was a change in the membership composition, which included the cessation of QPS and QFES representation, the addition of a second independent member and a staff representative rotated between the Office and PSBA at each membership term. Currently this position is occupied by a PSBA staff representative.

The purpose of the PSBA and IGEM ARCC is to provide oversight of audit, risk and management compliance activities related to PSBA and the Office, including:

- their risk, control and compliance frameworks
- their external accountability responsibilities as prescribed by applicable legislative and regulatory frameworks
- other matters considered to be within the committee's responsibilities as they relate to the PSBA and the Office.

From 11 January 2019 to 30 June 2019, the committee met on three occasions.

The independent external Chair received \$7,016.59 (including GST) in remuneration for services provided to the PSA ARCC to 10 January 2019 and \$6,184.73 (including GST) in remuneration for services provided to the PSBA and IGEM ARCC from 11 January 2019 to 30 June 2019. The second independent member of the PSBA and IGEM ARCC received \$2,037.29 (including GST) for services provided from date of appointment on 22 February 2019 to 30 June 2019. There were no other on-costs incurred.

Committee Members – PSA ARCC

- Marita Corbett, Chair (Independent Chair)
 - Geoff Waite, Executive General Manager, Risk and Intelligence, Queensland Treasury
 - Tracy Linford APM, Deputy Commissioner, Strategy, Policy and Performance, QPS
 - 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.
-

Committee Members – PSBA and IGEM ARCC (from January 2019)

- Marita Corbett, Chair (Independent Chair)
- Geoff Waite, Executive General Manager, Risk and Intelligence, Queensland Treasury
- Iain MacKenzie AFSM, Inspector-General Emergency Management
- Peter Griffin, Chief Operating Officer, PSBA
- Peter Dowling AM (Independent member)
- Louise Barrett, Executive Director, Human Resources Division, PSBA (Staff representative).

During 2018–19, the Committee’s achievements included:

- oversight of the progression of Queensland Audit Office (QAO) issues and the status of the QAO Audit Program
- consideration of all audit reports and provision of direction and oversight of the implementation of audit report recommendations and actions
- monitoring compliance with the PSBA Annual Internal Audit Plan 2018–19 and Strategic Internal Audit Plan 2019–22
- endorsement of the:
 - Office’s Financial Statements 2017–18
 - PSBA Annual Internal Audit Plan 2019–20 and Strategic Internal Audit Plan 2020–23.

Internal audit

The independent PSBA Internal Audit unit provides advice across a range of disciplines including risk, assurance, information technology, finance, compliance and general consulting activities to the Office, QFES, QPS and the PSBA.

The Head of Internal Audit, PSBA is 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 that is consistent with relevant audit and ethical standards.

In accordance with the *Financial and Performance Management Standard 2019*, an annual audit plan and a three-year strategic plan set the direction of the unit. The PSBA Annual Internal Audit Plan 2018–19 and Strategic Internal Audit Plan 2019–22 were endorsed by the PSP ARC and approved by the Chair of the PSBA Board of Management on 29 May 2018.

The unit ensures all relevant guidelines, particularly Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance*, are adhered to and that the unit functions in accordance with these guidelines in all material respects.

In 2018–19, the unit broadly assisted the Office to achieve its objectives through a systematic, disciplined approach to reviewing and enhancing 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 different forms of reviews 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.

There were no specific audits for the Office in the approved PSBA Annual Internal Audit Plan 2018–19. However, the Office gained assurance from being included in any Public Safety Agency-wide (PSA-wide) reviews where relevant to its operations.

The Office's involvement in the PSA-wide reviews was limited in 2018–19 due to the two emergent reviews that the Office was tasked to conduct in late 2018 and early 2019.

During 2018–19, the unit's achievements included:

- progressing delivery of the approved PSBA Annual Internal Audit Plan 2018–19 through a combination of in-house and co-sourced delivery
- delivering indirect audit coverage to the Office through PSA-wide reviews including:
 - data breach readiness
 - social media
 - procurement
 - work health and safety and sustainability.

There are no 2018–19 audit activities being carried forward into 2019–20. As at 30 June 2019, fieldwork was complete for all planned reviews, with remaining reports being finalised. All reports are expected to be issued by 30 September 2019.

External scrutiny

State bodies have been established by legislation to provide independent views and/or assurance of government performance. During 2018–19, 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 (CCC)

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

The Office referred to the CCC's Corruption Prevention Advisory resources, as necessary. These resources assist and educate public sector agencies to identify major corruption risks and develop prevention strategies, as required.

The Office has a Fraud and Corruption Prevention and Control Policy and Plan in place. Key concepts are regularly communicated to staff to promote ethical decision making and integrity.

Queensland Ombudsman (QO)

The QO is the oversight agency for the *Public Interest Disclosure Act 2010* (the PID Act). With reference to section 60 of the PID Act, the Office has a management program in place that is supported by policies and procedures related to the response to, assessment and management of public interest disclosures that:

- protect the confidentiality of disclosers, subject officers and other persons involved
- provide support to disclosers
- undertake risk assessments
- take actions to prevent reprisal against disclosers and other persons involved in public interest disclosures.

Queensland Audit Office (QAO)

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.

- *Delivering shared corporate services in Queensland Report 3: 2018–19*

The Queensland Government reset its design of the shared corporate services operating model in 2010. Over time additional arrangements have been implemented to assist agencies to better focus on frontline services by sharing the delivery of more complex corporate services. The audit considered the current operating model evident across Queensland agencies to be quite complicated, where standardised service delivery may not always provide appropriate agency servicing solutions, and expectations of service delivery obligations and measures of efficiency and effectiveness vary.

The audit observed the absence of a central value proposition that aligns to technology and workforce strategies against which shared corporate services could be measured. Related performance monitoring and reporting against defined objectives for shared services were observed to be fragmented and incomplete.

The audit identified a stronger whole-of-government focus is required to ensure:

- justification of multiple providers of similar services
- customer commitment to the shared services model and the delivery modes that provide greatest efficiency
- appropriate risk-based investment in technology that support continuous improvement
- development and application of appropriate pathways for employees affected by the automation of services
- effort is directed with priority, to the measurement and monitoring of impacts resulting from efficiency improvement actions
- shared service providers have a better understanding of their costs to ensure greater transparency exists and is provided to customers regarding value for money and pricing methodologies.

Eleven recommendations were made by the QAO. One recommendation was applicable to the Office as a customer of shared service providers. This recommendation concerns the overriding commitment of an agency as a customer in a shared services arrangement, and the need to consider the greater customer environment at all times over individual customer interests.

- *Follow up of Bushfire prevention and preparedness Report 5: 2018–19*

This audit was conducted by the QAO as a follow up to *Bushfire prevention and preparedness Report 10: 2014–15*. This report is a key artefact noted by the Office in the continued promotion of appropriate strategic emergency management within Queensland. It was used to inform the *2018 Queensland Bushfires Review Report 2: 2018–19*.

- *Queensland state government: 2017–18 results of financial audits Report 14: 2018–19*

The Queensland Auditor-General is responsible for providing Parliament with independent assurance of the financial management of public sector entities by auditing their financial statements. The report summarises 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.

The Office received an unmodified audit opinion, with no significant issues or findings identified.

Information systems and recordkeeping

The PSBA provided support, advice and assistance for recordkeeping and information management systems to the public safety agencies in 2018–19.

The PSBA, as the provider of corporate support services to the Office, is responsible for recordkeeping and information systems. The Office received advice and assistance from PSBA through a dedicated records management team to ensure compliance with changes to legislation and recordkeeping requirements.

The PSBA ensured that information relating to records management functions was available to the Office. This information complemented whole-of-government resources available from the Queensland Government Chief Information Office and Queensland State Archives. PSBA also provided advice to the Office on how to manage public records in all formats, whether hardcopy or electronic, and of relevant changes to legislation. Training was also available to assist Office staff to understand their recordkeeping responsibilities.

In 2018–19, the Office continued to use MinCor to manage correspondence, network drives to manage other electronic documentation, and RecFind to manage hardcopy records. The Office's record keeping requirements will be incorporated into specifications for any Electronic Content Management solution made available for use in the public safety agencies.

A process to upgrade RecFind was commenced and is scheduled for completion by October 2019. Work has also commenced to identify the required changes to RecFind to reflect the new classification schema outlined in the Queensland Government Information Security Classification Framework. There were no breaches to report in the 2018–19 reporting period.

Office records are covered under the *General Retention and Disposal Schedule for Administrative Records*. Records may be destroyed, with approval, once the required retention period has been met. The retention period is stipulated in the *General Retention and Disposal Schedule for Administrative Records*.

Records were regularly assessed by the PSBA to identify those that had reached their required retention and could be lawfully destroyed. Subject to approval by the Office, records are destroyed. Signed authorisations are kept permanently.

No records were transferred from the Office to Queensland State Archives in the 2018–19 financial year.