

Office of the Inspector-General of Emergency Management

ANNUAL REPORT 2020–2021



Queensland
Government

Acknowledgement of Country

The Office of the Inspector-General of Emergency Management (IGEM) would like to acknowledge the Aboriginal peoples and Torres Strait Islander peoples as the Traditional Owners and Custodians of this Country. We recognise their connection to land, sea and community. We pay our respects to them, their cultures, and to their Elders, past, present and emerging.

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Feedback

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Queensland
Government

**Inspector-General of
Emergency Management**

24 September 2021

The Honourable Mark Ryan MP
Minister for Police and Corrective Services and
Minister for Fire and Emergency Services
PO Box 15195
CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2020-2021 and financial statements for the Office of the Inspector-General of 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 2019*, and
the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements is provided at page 46 of this annual report.

Yours sincerely

A handwritten signature in black ink, appearing to read 'A Dawson'.

Alistair Dawson APM
Inspector-General of Emergency Management

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Inspector-General's message

I am pleased to present the Office of the Inspector-General of Emergency Management (IGEM) Annual Report 2020–21.

From the outset, I would like to acknowledge the incredible efforts of our disaster management sector during these truly unique and challenging times. Many personnel in our sector have been working alongside health and frontline workers for well over 18 months in responding to the COVID-19 pandemic.

As our sector now moves from bushfire season towards the upcoming storm, and cyclone season, we do so with the concurrent threat of COVID-19, which has already brought new challenges, new variants and new ways of doing business. It will bring with it new challenges for evacuation and sheltering arrangements, food and supply chains and fatigue management for our personnel.

COVID-19 has indeed taught us that we must not only expect the unexpected, but we must plan and prepare for the unexpected. This underscores the importance of the disaster management sector, agencies, the research sector, and community working together, sharing knowledge and truly learning lessons.

IGEM has continued to work with our partners and stakeholders to deliver a valuable contribution to the Queensland Government's objectives of Safeguarding our health and Backing our frontline services.

In 2020–21, IGEM has worked to deliver the following activities:

- commenced the annual review of local and district disaster management plans
- update to the Standard for Disaster Management in Queensland to make it more user-friendly
- jointly held the first Queensland Disaster Management Conference with our key event partners including the Local Government Association of Queensland, Queensland Police Service, Queensland Reconstruction Authority and Queensland Fire and Emergency Services
- hosted six community, First Nations and business forums to inform the K'gari (Fraser Island) Bushfire Review, which was tabled in the Queensland Parliament
- undertook extensive planning and engagement for the inaugural Disaster Management Research Forum which was held on 14 July 2021.

IGEM has continued to focus on supporting frontline service delivery and reducing the burden on the sector while seeking to utilise online and digital platforms to engage with our stakeholders. IGEM has forged new partnerships with stakeholders to deliver new and reimagined events for the sector which will remain our focus in 2021–22 and beyond. Another key priority for IGEM is to continue to seek opportunities to enhance engagement and learning from First Nations peoples. There is much to be learnt and shared from cultural practices to better inform our prevention, preparedness, response, and recovery efforts.

Finally, I would like to thank our professional and hardworking IGEM staff. I look forward to continuing to work together with the team to drive continuous improvement across the sector.



Alistair Dawson APM

Inspector-General of Emergency Management

Our organisation

About us

Our vision: Driving continuous improvement in emergency management

Our purpose: To enhance emergency management in Queensland through collaborative leadership, partnerships and innovation

The Office of the Inspector-General of Emergency Management (IGEM) provides assurance and advice to enhance Queensland's emergency management arrangements.

IGEM is established under the *Disaster Management Act 2003* (the DM Act) to enable confidence in Queensland's emergency management arrangements. Section 16C of the DM Act prescribes our functions.

IGEM plays a key role in reviewing and assessing the effectiveness of Queensland's disaster management arrangements, building emergency management capability and collaborative partnerships.

The current and ongoing focus of IGEM's work is on conducting reviews at the direction of the Queensland Government.

Strategic Plan 2020–24

In 2020–21, IGEM delivered programs and activities to achieve its three strategic objectives in accordance with its *Strategic Plan 2020–24*.

The three strategic objectives are:

- provide assurance and build emergency management capability
- seek collaborative partnerships
- focus on our people.

IGEM's performance against these objectives is measured through service standards as described on page 12.

Operating environment

Our strategic context

Emergency management in Queensland is forward-thinking and constantly adapting to meet the challenges faced by Queensland's geographically, economically and ethnically diverse communities.

Queensland is facing increases in the frequency, complexity, severity and compounding effects of natural disasters; a changing climate; a growing and ageing population; strong community expectations; and the need to build social, environmental and economic resilience.

Leadership, shared responsibility and community-centred approaches support responsive service delivery and keep Queensland's communities safe.

Our key stakeholders

Activities delivered by IGEM support key stakeholders and the community to prepare, respond, recover and be resilient in the face of disasters and severe weather events.

IGEM works with its partners and key stakeholders to enable contemporary research, community-centric engagement, adaptability and innovation in emergency management practice. Key partners and stakeholders include local governments, state government agencies, federal government, non-government organisations and universities. The IGEM also engages with impacted communities when conducting reviews.

IGEM's commitment to effective and authentic engagement is outlined in IGEM's *Stakeholder Engagement Framework*.

During 2020–21, four editions of the e-newsletter IGEM Connect were issued to over 1400 stakeholders. IGEM also continued to engage with stakeholders via Twitter and Facebook.

Our corporate services

During 2020–21, the Public Safety Business Agency (PSBA) provided professional information and communications technology, financial, procurement, asset management and human resource services to the public safety agencies including Queensland Fire and Emergency Services (QFES), Queensland Police Service (QPS) and IGEM. IGEM received intellectual property services from QPS and legal, right to information, and multi-media support services from QFES.

On 7 September 2020, the Queensland Government announced its intention to integrate the PSBA functions and staff into the public safety agencies of the QPS and QFES, as part of a wider strategy to structurally reform government statutory bodies and agencies and increase further efficiencies in the delivery of quality outcomes to the community of Queensland.

The disestablishment of PSBA, as per the *Administrative Arrangements Order (No.1) 2021*, was completed by 30 June 2021. Please refer to PSBA's Final Report 2020-21 for more information at www.parliament.qld.gov.au.

Our strategic risks and opportunities

IGEM's key strategic risk for 2020–21 was limited opportunity to engage with emergency management partners, due to a complex hazard environment, increase in operational tempo and more frequent disasters. IGEM worked closely with key partners to manage this risk and ensure review timeframes were met. IGEM's key strategic opportunities for the reporting period included:

- assurance and research to enable continuous improvement in disaster management.
- stakeholder engagement and new partnerships to create opportunities for innovative practice
- identifying lessons and highlighting them in IGEM reviews to promote good practice.

Our key priorities in 2021–22:

- continuing to serve as an independent review mechanism for government
- delivering review and assurance activities that include a focus on compounding events, rapid onset events, such as COVID-19 and community readiness for future events
- conducting strategically focused capability reviews
- continuing to implement a program for monitoring, evaluation and reporting on IGEM's review recommendations
- embedding emergency management standards, frameworks and providing resources to support contemporary disaster management practices
- continuing to apply the Queensland Disaster Management Research Framework to build disaster management capability and support the translation of research into disaster management practice.

IGEM priorities are aligned to IGEM's legislated functions and the *Queensland State Disaster Management Plan*.

IGEM will continue to be agile in response to COVID-19 and its priorities may be adjusted to ensure continuity in service delivery to key stakeholders.

Our non-financial performance

Government's objectives for the community

The government's objectives for the community are built around *Unite and Recover – Queensland's Economic Recovery Plan*.

IGEM contributes to the government's objectives of Safeguarding our health and Backing our frontline services by ensuring that the best possible disaster management arrangements are in place to protect and benefit all Queenslanders.

Strategic objectives and 2020–21 highlights

During the 2020–21 financial year, IGEM focused on delivering programs and activities to achieve its three strategic objectives. Delivery was supported by 13 strategies as outlined in IGEM's *Strategic Plan 2020–24*.

Strategic objective one

Provide assurance and build emergency management capability

Assurance activities

Delivered the *K'gari (Fraser Island) Bushfire Review Report 1: 2020–21*. This review was the result of a comprehensive engagement process with entities responsible for management of the island and bushfire and disaster management in Queensland. The report highlights good practice examples, future opportunities and consolidated recommendations of the *2018 Queensland Bushfires Review*, observations and insights of the *2019 Queensland Bushfires Review* report, and relevant recommendations of the *Royal Commission into National Natural Disaster Arrangements* report.

Finalised IGEM's contribution to the *Royal Commission into National Natural Disaster Arrangements*. The Royal Commission's report refers to Queensland's and Victoria's IGEM arrangements as performing valuable assurance, evaluation and continuous improvement functions and found other jurisdictions should establish similar independent bodies.

Completed the 2020, and commenced the 2021, review of disaster management plans as a key part of continuous improvement in disaster management practice.

Commenced planning for the formal independent review of the effectiveness of recovery for the 2019 Monsoon Trough Rainfall and Flood event.

Build emergency management capability

Refreshed the *Standard for Disaster Management in Queensland* (the Standard) in collaboration with the disaster management sector to ensure it is contemporary and easy to understand and apply. The refreshed version of the Standard reflects feedback from the sector and includes a new Shared Responsibility of 'Common language'.

Developed a range of resources to support the refreshed Standard which came into effect on 1 July 2021.

Released the *Queensland Disaster Management Lessons Management Framework* in July 2020 to provide a common approach to lessons management, and sharing of lessons from events, exercises and good practice.

Progressed work with key stakeholders to revisit the approach to capability reviews to ensure future reviews are strategically focused.

Monitoring and evaluation

Continued to implement a program of monitoring, evaluation and reporting on IGEM's review recommendations to guide continuous improvement in the disaster management sector.

Strategic objective two

Seek collaborative partnerships

Support continuous improvement

Provided advice on early COVID-19 planning processes as an observer to the State Disaster Coordination Group (SDCG) informed by previous state pandemic planning. Supported continued efforts to improve Queensland's response to COVID-19 by observing and contributing to working groups of the SDCG focused on aged care facilities, backpacker and non-permanent residents, supply chain, mortuary surge capacity planning, providing observations and insights to select COVID-19 exercises, and providing input into COVID-safe evacuation planning.

Hosted a meeting of the IGEM Advisory Panel in September 2020.

Disaster Management Research Framework implementation

Partnered with the Local Government Association of Queensland (LGAQ), QFES, the QPS and Queensland Reconstruction Authority (QRA) to deliver the inaugural Queensland Disaster Management Conference from 9-11 June 2021 with 210 delegates. Hosted two meetings of the IGEM Research Advisory Panel and four working group meetings to support the Queensland Disaster Research Forum for delivery in July 2021.

Research collaboration

Commenced work to support the implementation of the *Brisbane River Strategic Floodplain Management Plan* in partnership with the Queensland University of Technology, state agencies, and relevant local councils. This work is focused on evaluating flood-related community awareness and resilience activities and sharing lessons to inform continuous improvement.

Local government collaboration

Chaired four teleconferences of the Disaster Management Officers' (DMO) network, which consists of members from 55 councils and representatives of the LGAQ. Hosted a one-day DMO network forum on the first day of the Queensland Disaster Management Conference which attracted 66 participants from 39 councils across Queensland.

Strategic objective three

Focus on our people

Adopted an agile approach to service delivery in line with IGEM's business continuity plan in response to COVID-19. This approach optimised flexible work arrangements while maintaining an in-office presence to ensure the continuity of service delivery to key stakeholders.

Established a new governance structure to provide a leadership pathway for Executive Managers as members of the IGEM Executive Management Committee.

Provided the opportunity for IGEM employees to represent IGEM at key whole of government committees and working groups as part of the response to COVID-19.

Undertook workshops with staff and developed a new set of shared values as part of IGEM's strategic planning process: adaptability, courage, inclusiveness, innovation, integrity and leadership, to complement the government's public service values.

Conducted the annual Working for Queensland survey in September 2020 with fifteen surveys returned (79% response rate). The survey results were shared with staff. Action taken in response to the survey results focused on organisational leadership and engagement, including the development of shared values and continued support for staff wellbeing and flexible work practices. The survey results coincided with a strong perception that IGEM had undergone significant change in the past 12 months. The survey was conducted during a period of significant disruption for staff at work and home, high workload, and new workplace arrangements due to the ongoing COVID-19 response.

Service area and standards

IGEM has a single service area: emergency management assurance and advice. The objective of this service area is to provide independent assurance and advice to enhance Queensland's emergency management arrangements.

IGEM measures the efficiency and effectiveness of services against key service standards and targets. The targets enable performance to be assessed.

IGEM seeks to meet these targets with available resources.

Our key performance measures in the *Service Delivery Statement (SDS) 2020–21*:

Service area: Emergency management assurance and advice			
Service standards	Notes	2020–21 Target/Estimate	2020–21 Actual
Customer satisfaction	1	80%	82%
Average cost per tier three review (\$'000)	2, 3	300	136

Notes:

1. This service standard measures overall customer satisfaction (very satisfied or satisfied) with the service and advice provided by IGEM as assessed through surveying customers. Customers include state and local government stakeholders with a role in disaster and emergency management.
2. This service standard measures the average cost to complete a tier three review (an independent enquiry). It is calculated by dividing the total cost of all tier three reviews completed in the financial year by the number of tier three reviews completed. Costs incurred by IGEM to undertake a tier three review, such as staff salaries, travel, accommodation, contractors and legal advice are included in the calculation for this measure. The cost may be impacted by the methodology, scope and depth of the review, and this may impact on the Actual from year to year.
3. The 2020–21 Actual is less than the Target/Estimate largely due to limited travel being undertaken due to COVID-19, and contracted services (such as technical expertise and community surveys) not being required.

Our financial performance

Summary of financial performance

The following table summarises the operating result and financial position for IGEM for the 2020–21 and 2019–20 financial years.

Operating result and financial position

Statement of comprehensive income	2020–21	2019–20
	\$'000	\$'000
Total income from continuing operations	4,721	4,867
Total expenses from continuing operations	3,950	4,608
Other comprehensive income	Nil	Nil
Operating result for the year	771	259
Statement of financial position		
Total assets	2,354	1,642
Total liabilities	157	218
Net assets (equity)	2,195	1,424

Income and expenses from continuing operations

For 2020–21, IGEM received income from continuing operations of \$4.721 million and incurred total expenditure from continuing operations of \$3.950 million. This was comprised of:

Income	2020–21	2019–20
	\$'000	\$'000
Appropriation revenue	4,200	4,346
Services received below fair value	521	521
Expense		
	2020–21	2019–20
	\$'000	\$'000
Employee expense	2,601	3,061
Supplies and services	807	1,012
Depreciation	2	1
Other expense	540	534

IGEM is funded to deliver services predominantly through parliamentary appropriations. During 2020–21, PSBA provided corporate support services to IGEM. The value of the

services received is recognised as income and as an expense in the statement of comprehensive income.

As at 1 July 2021, the corporate support provided by PSBA to IGEM is being transferred to QPS, due to the disestablishment of PSBA as at 30 June 2021.

Summary of financial position

IGEM was in a positive financial position at the end of the financial year. The total equity/net assets at the end of 2020–21 was \$2.195 million. This was comprised of:

Assets	2020–21	2019–20
	\$'000	\$'000
Cash	2,220	1,580
Receivables	110	40
Prepayments	21	17
Property, plant and equipment	3	5
Liabilities	2020–21	2019–20
	\$'000	\$'000
Payables	60	31
Accrued employee benefits	97	111
Other current liabilities	2	76

There were no significant events after balance date that could be expected to impact the operating result for IGEM for 2020–21.

Our structure, management and values

The IGEM reports to the Honourable Mark Ryan MP, Minister for Police and Corrective Services and Minister for Fire and Emergency Services.

Our structure



IGEM was comprised of four key streams at 30 June 2021: Legal, Monitoring and Evaluation; Research and Engagement; Governance and Reporting; and Interoperability and Innovation:

the Legal, Monitoring and Evaluation stream provides high quality independent legal advice and develops and delivers standards and evaluation activities.

the Research and Engagement stream develops and delivers strategic partnerships, communication, media, research and engagement activities.

the Governance and Reporting stream develops and delivers performance, reporting and governance activities.

the Interoperability and Innovation stream develops and delivers interoperability and innovation activities.

During 2020–21, the four streams collectively contributed to IGEM's review and assurance activities.

Executive management

In 2020–21, a new leadership structure was established under IGEM's governance arrangements:

Executive Leadership Team – Board of Management (ELT BoM) was established as the key leadership group. It comprises the Inspector-General and four Directors and meets bi-monthly. ELT BoM provides leadership and direction, focusing on strategic management and accountabilities to support the Inspector-General in achieving efficient, effective and financially responsible management of IGEM.

Executive Management Committee (EMC) was established as IGEM's executive management group. It comprises the ELT BoM members and Executive Managers and meets bi-monthly. EMC is responsible for operational performance, focusing on operational insights and impacts on strategy.

Executive Leadership Team – Board of Management Members

Alistair Dawson APM, EMPA, MBA, GAICD, Inspector-General of Emergency Management (Chair)

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

Alistair brings over 40 years' policing experience in both London and Queensland to the role as Inspector-General. More than 38 years of Alistair's career in police and emergency management has been spent in Queensland where he attained the rank of Assistant Commissioner.

As a former Chair of the SDCG, Alistair has played a lead role in coordinating the whole of government response to several complex disaster events across the state. Alistair has also been awarded the National Emergency Medal for Queensland 2010 11 and bar for Tropical Cyclone Debbie. In 2021, Alistair was appointed as an Adjunct Professor within the Centre for Environment and Population Health, School of Medicine and Dentistry at Griffith University.

Mike Shapland MBE, MBA, FRGS, Director, Interoperability and Innovation (1 August 30 June 2021) – Executive Director, Assurance and Evaluation (1 30 July 2020)

The Director, Interoperability and Innovation leads review and assurance activities and facilitates programs and solutions designed to help IGEM and agencies to deliver better disaster management outcomes. The role represents IGEM and promotes interoperability across the sector.

Mike is a graduate of the Royal Military Academy, Sandhurst, United Kingdom. He has 25 years' experience in the British Army and significant experience in emergency management in Queensland, including in counter-terrorism and chemical hazards emergency management, cyclone and flood disaster management and biosecurity response.

Sarah March, MPsyOrg, MSc(Psychology), BA, Director, Governance and Reporting

The Director, Governance and Reporting provides informed, strategic advice to the IGEM and to the Minister regarding performance, reporting, governance, policy and practice in relation to the operation of IGEM. The role also directly contributed to IGEM's review and assurance activities in 2020–21.

Sarah has more than 20 years' experience in government, having worked in a diverse range of roles in psychology, organisational development, workforce strategy and policy, and governance and reporting.

Corinne Mulholland, BJourn, Director, Research and Engagement

The Director, Research and Engagement provides informed and high-level advice to the IGEM and to the Minister regarding media, internal communication, strategic partnerships, research and engagement in relation to disaster management. The role also provided strategic oversight and delivery of several of IGEM's monitoring, evaluation, review and assurance activities in 2020–21.

Corinne has over 15 years' experience working in senior roles across local and state government including in disaster management, police, corrective services and emergency services, health, media, marketing, economic development and strategic policy areas. She has extensive experience running large and highly effective teams across state and local government.

Wayne Kelly, LLB, BJus, Acting Director, Legal, Monitoring and Evaluation (1 March 21 May 2021)

The Director, Legal, Monitoring and Evaluation provides high quality independent legal advice to the IGEM and significantly influences the development and delivery of standards and evaluation across disaster and emergency management functions.

Wayne has over 20 years' experience in criminal law and has been a government lawyer for the Queensland Racing Integrity Commission and the QPS. He has been the Practice Manager for the QPS Solicitors Office and was one of the senior legal advisors to the Commissioner of Police.

Belinda Wadley, LLB, BEd. Acting Director, Legal, Monitoring and Evaluation (7 December 2020 5 February 2021)

Belinda has been a government lawyer for over 20 years in various government agencies, with experience in criminal and administrative law, contracts, discipline, coronial inquests and workers' compensation.

Other committees

Further information about the PSBA and IGEM Audit, Risk and Compliance Committee is on page 19.

The IGEM also participated as a standing attendee in the PSBA Board of Management and Transition Leadership Group meetings.

Values and ethics

Values

IGEM's values inform the operations of the ELT BoM, EMC and IGEM's daily activities.

During 2020–21, IGEM continued to embed and support a culture of best practice and continuous improvement. As an outcome of employee engagement about the 2020 Working for Queensland survey results, a set of shared values were developed as part of IGEM's strategic planning process. The values were presented on IGEM's *Strategic Plan 2020–24* along with the Queensland Government values.

Conduct and complaints

IGEM upholds the *Code of Conduct for the Queensland Public Service* (the Code). It is included in induction for new employees. IGEM employees completed the online Code training.

There were no complaints received involving IGEM in 2020–21.

Human rights

The *Human Rights Act 2019* (the Act) introduced a complaint management opportunity for people who believed that their human rights were limited in a way that contravened the Act.

There were no complaints received involving IGEM in 2020–21.

Our risk management and accountability

Risk management

IGEM has established appropriate internal control and risk management systems in accordance with the *Financial Accountability Act 2009*.

The ELT BoM and EMC monitored risks on a monthly basis. This included:

- examining risks associated with the disestablishment of the PSBA, including transitioning corporate support provided to IGEM to the QPS
- updating IGEM's risk appetite statements
- reviewing IGEM's strategic risk register.

Audit committee

During 2020–21, PSBA's Internal Audit Unit and the PSBA and IGEM Audit, Risk and Compliance Committee (ARCC) provided oversight of IGEM's approach to managing risk. This included advising IGEM about risk, control and compliance frameworks and IGEM's external accountability responsibilities.

The ARCC charter was developed in line with Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance*, the *Financial Performance Management Standard 2019* and the *Financial Accountability Act 2009*.

The independent external Chair received \$16,800 (excluding Goods and Services Tax (GST)) in remuneration for services provided between 1 July 2020 to 30 June 2021. The second independent member received \$5,250 (excluding GST) for services provided from 1 July 2020 to 30 June 2021. There were no other on-costs incurred. Of the 17 occasions the PSBA and IGEM ARCC met in 2020–21, eight were IGEM-specific meetings.

Committee members – PSBA and IGEM ARCC

Marita Corbett	Partner, BDO Australia, Independent Chair
Geoff Waite	Head of Corporate, Queensland Treasury (appointed member of the Board)
Kurt Marsden	Acting Chief Operating Officer, PSBA (to 5 April 2021)
Michael Condon	Acting Chief Operating Officer, PSBA (from 6 April 2021)
Alistair Dawson	Inspector-General of Emergency Management
Peter Dowling AM	External Member
Louise Barrett	Executive Director, People Capability Command, QPS (staff representative until 3 July 2021) ¹
Wayne Brummer	General Manager, Finance and Chief Finance Officer, PSBA (staff representative from 4 July 2021 to 21 February 2021)
Sarah March	Director, Governance and Reporting, IGEM (staff representative from 22 February 2021)

1. At the time of her appointment, Ms Barrett was the Executive Director, Strategic and Service Alignment, PSBA.

During 2020–21, the PSBA and IGEM ARCC achievements included:

monitoring compliance with the 2020–21 Public Safety Agencies (PSA) Annual Internal Audit Plan and 2021–2024 Strategic Internal Audit Plan

oversight of the actioning of open recommendations

consideration of all audit reports and provision of direction regarding the implementation of report recommendations and actions

oversight of PSBA and IGEM risk management

endorsement of the:

- 2019–20 IGEM Financial Statements
- 2020–21 PSA Annual Internal Audit Plan
- 2021–2024 Strategic Internal Audit Plan.

resolving to support the 2020 PSBA annual return against the *Information Security Policy 2018*

oversight of the progression of Queensland Audit Office (QAO) matters and status of the QAO audit program.

Internal audit

During 2020–21, IGEM’s internal audit service was managed by the Head of the Internal Audit Unit, PSBA in accordance with the *Financial Accountability Act 2009*.

The Internal Audit Unit (the unit) provides independent assurance and advice to IGEM and the PSBA and IGEM ARCC. The unit’s function is independent of the activities it reviews, of IGEM management and of the QAO. The unit identifies areas of risk to improve organisational outcomes by conducting compliance (effectiveness), performance (efficiency) and other reviews (e.g. financial management).

Work is performed in accordance with the Institute of Internal Auditors’ standards and the approved Internal Audit Charter and is consistent with Queensland Treasury’s *Audit Committee Guidelines: Improving Accountability and Performance*, ethical standards and the *Financial and Performance Management Standard 2019*. The unit’s function is monitored to ensure it operates effectively, efficiently and economically.

There were no specific audits for IGEM in the 2020–21 PSA Annual Internal Audit Plan. IGEM gained assurance by inclusion in public safety agency-wide reviews where relevant to its operations. These included those reviews relating to payroll, cyber security and fraud management.

Delivery of the 2020–21 PSA Annual Internal Audit Plan was impacted by the dis-establishment of the PSBA. At 30 June 2021, all fieldwork was complete or nearing completion with the expectation of final audit review reports being issued by 31 October 2021.

External scrutiny

During 2020–21, IGEM considered and actioned findings from reports by external agencies which impacted on IGEM.

Crime and Corruption Commission

IGEM used the Crime and Corruption Commission's Corruption Prevention Advisory resources, as necessary, to assist in the identification of corruption risks and the development of better practice prevention strategies.

Queensland Audit Office

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 Queensland public sector entities. All QAO reports for 2020–21 are available at www.gao.qld.gov.au.

Report 13: 2020–21: Queensland state government entities: 2021–21 results of financial audits

This report summarises the results of 2019–20 financial audits of Queensland state government entities. IGEM received an unmodified audit opinion with no key audit matters identified.

The report also provided the results of an assessment of internal controls across the sector. It identified seven recommendations including using responses to COVID-19 to identify improvements and inform future planning; strengthening the security of information systems; verifying changes to supplier and employee information to prevent fraud; promptly reviewing employee payments; and automating financial approvals and monitoring of internal controls. IGEM is progressively implementing enhanced internal controls where necessary.

Report 7: 2020–21: Delivering successful technology projects

This report highlights recurring risks and issues in delivering technology projects in the Queensland public sector. Insights and learnings identified in the report can be applied by the sector to improve the delivery of technology projects. QAO identified four actions for the sector to consider.

Report 3: 2020–21: Queensland Government response to COVID-19

This report outlines the Queensland Government's activities in response to COVID-19 up to 21 August 2020. It covers key measures across four response areas — health care, support for individuals, support for businesses, and public safety. The report did not make agency specific recommendations.

Report 2: 2020–21: Effectiveness of audit committees in state government entities

This report draws a connection between effective audit committees and the success of an entity's governance framework. QAO identified eleven actions for the sector to consider directed toward audit committees, audit committee chairs, chief executive officers and Queensland Treasury. These actions are designed to enhance committee effectiveness and strengthen governance arrangements. IGEM used the report to inform continuous improvement in audit committee arrangements.

Royal Commission into National Natural Disaster Arrangements

The report of the [Royal Commission into National Natural Disaster Arrangements](#) was publicly released on 30 October 2020. It contained 80 recommendations, including a recommendation that each state and territory should establish an independent accountability and assurance mechanism to promote continuous improvement and best practice in natural disaster arrangements. The proposed functions of these mechanisms align with IGEM's functions under the DM Act.

Office of the Information Commissioner

The Office of the Information Commissioner supports government agencies to be more open, accountable and transparent. It conducts compliance audits which identify areas for improvement.

In 2020–21, IGEM considered the *Privacy and Public Data: Managing Risks of De-identification* report that examined how two agencies manage re-identification risks when releasing de-identified data on public platforms. IGEM did not publish de-identified personal data in 2020–21.

Information systems and recordkeeping

In 2020–21, the PSBA was responsible for IGEM's recordkeeping and information systems. PSBA ensured compliance with changes to legislation and recordkeeping requirements by providing IGEM with advice and assistance.

PSBA's service included providing IGEM with information about records management functions. This information complemented the resources of the Queensland Government Chief Information Office and the Queensland State Archives. PSBA also provided training to assist IGEM employees to understand their recordkeeping responsibilities.

PSBA continued to comply with the Records Governance Policy when creating hardcopy files, archiving inactive records and destroying records. Signed authorisations for the destruction of IGEM records are kept permanently.

Most of IGEM's records are received and created electronically and managed through internal electronic approval processes. IGEM continued to use the Ministerial and Executive Correspondence System to manage correspondence, RecFind to manage hard copy records and enhanced the use of SharePoint to manage project documentation.

No records were transferred from IGEM to the Queensland State Archives during 2020–21.

There were no breaches to report in the 2020–21 reporting period.

Open data

Expenditure reports for overseas travel and consultancies for the 2020–21 reporting year were not required due to no IGEM employees conducting overseas travel and no consultancy costs being incurred.

Our people

Workforce profile

The total number of Full-Time Equivalent (FTE) employees for IGEM was 19.85 as at 30 June 2021.

IGEM's separation rate for permanent employees (excludes contract employees) for the period 1 July 2020 to 30 June 2021 was 15.8%.

Strategic workforce planning and performance

Planning

IGEM's strategic, operational and performance planning processes continued to be aligned.

A draft Strategic Workforce Plan was prepared in line with the Public Service Commission's 10-year human capital outlook and 3-year human capital strategic roadmap. Executive management and IGEM employees were consulted about the plan and work to progress it will continue into the 2021–22 financial year.

Performance management and development

IGEM remained committed to developing its employees and enhancing workforce capability by encouraging a learning culture.

IGEM continued to implement the Leadership Competencies for Queensland and supported two employees to participate in the Executive Challenge Academy course.

New employees were inducted into IGEM. Induction covered issues such as performance expectations. New employees also received information about programs such as those that promote diversity and equity, ethics and risk management, prevention of domestic and family violence, and health and safety support.

Inclusion and diversity

IGEM remained committed to ensuring a focus on inclusion and diversity in the workplace and its work program. During 2020–21, IGEM's key achievements included:

- delivery of the Aboriginal and Torres Strait Islander Cultural Capability Plan 2019–21 through participation in the Culture and Reconciliation Working Group and COVID-19 working groups of the SDCG including the COVID-19 Remote Community Working Group

- co-designing First Nations consultation for the K'gari (Fraser Island) Bushfire Review with the Butchulla Aboriginal Corporation to ensure the consultation was inclusive and respectful, and contributed to review findings and recommendations

- participated in the Leading Women: the Public Safety and Integrity Agencies Network, including the Art of Resilience event in August 2020 and the Rise and Define event in May 2021

- presenting IGEM awards for the International Women's Day Champion of Change and participating in a live panel discussion in March 2021.

- promoting a culture of respect, gender equity and equality and support for those affected by domestic and family violence.

Health, safety and employee wellbeing

IGEM's employee health and wellbeing continued to be an important part of the COVID-19 response. IGEM delivered its work program while supporting employees to work flexibly.

Access to professional, confidential and independent counselling through the Employee Assistance Program was promoted and made available to IGEM's employees and their immediate family members.

The PSBA assisted IGEM to support the early and safe return of ill and injured employees to meaningful and productive work as required.

Early retirement, redundancy and retrenchment

No early retirement, redundancy or retrenchment packages were paid to employees of IGEM during the period 1 July 2020 to 30 June 2021.

**Office of the Inspector-General of Emergency Management
Financial Statements
For the year ended 30 June 2021**

Office of the Inspector-General of Emergency Management
Financial statements
For the year ended 30 June 2021

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Office of the Inspector-General of Emergency Management
Statement of comprehensive income
For the year ended 30 June 2021

	Notes	2021 \$'000	2020 \$'000
Income from continuing operations			
Appropriation revenue	3	4,200	4,346
Services received below fair value	4	521	521
Total revenue		4,721	4,867
Expenses from continuing operations			
Employee expenses	5	2,601	3,061
Supplies and services	7	807	1,012
Depreciation	10	2	1
Other expenses	8	540	534
Total expenses from continuing operations		3,950	4,608
Operating result for the year		771	259

The accompanying notes form part of these statements.

Office of the Inspector-General of Emergency Management
Statement of financial position
As at 30 June 2021

	Notes	2021 \$'000	2020 \$'000
Assets			
Current assets			
Cash		2,220	1,580
Receivables	9	110	40
Prepayments		21	17
Total current assets		2,351	1,637
Non-current assets			
Plant and equipment	10	3	5
Total non-current assets		3	5
Total assets		2,354	1,642
Liabilities			
Current liabilities			
Payables	11	60	31
Accrued employee benefits	12	97	111
Other current liabilities		2	76
Total current liabilities		159	218
Total liabilities		159	218
Net assets		2,195	1,424
Equity			
Contributed equity		669	669
Accumulated surplus		1,526	755
Total equity		2,195	1,424

The accompanying notes form part of these statements.

Office of the Inspector-General of Emergency Management
Statement of changes in equity
For the year ended 30 June 2021

	2021	2020
	\$'000	\$'000
Contributed equity		
Opening balance	669	669
Closing balance	669	669
Accumulated surplus/(deficit)		
Opening balance	755	496
Operating result	771	259
Closing balance	1,526	755
Total equity	2,195	1,424

Office of the Inspector-General of Emergency Management
Statement of cash flows
For the year ended 30 June 2021

	2021	2020
	\$'000	\$'000
Cash flows from operating activities		
<i>Inflows:</i>		
Service appropriation receipts	4,126	4,290
User charges and fees	13	(17)
GST input tax credits from ATO	81	132
GST collected from customers	1	1
<i>Outflows:</i>		
Employee expenses	(2,695)	(3,048)
Supplies and services	(781)	(1,187)
GST paid to suppliers	(85)	(106)
GST remitted to ATO	(1)	(1)
Other	(19)	(13)
Net cash provided by/(used in) operating activities	640	52
Net increase/(decrease) in cash	640	52
Cash at beginning of financial year	1,580	1,528
Cash at end of financial year	2,220	1,580

Reconciliation of operating result to net cash from operating activities

Operating result	771	259
Non-cash items included in operating result:		
Depreciation expense	2	1
Change in assets and liabilities:		
Increase/(decrease) in accrued employee benefits	(14)	(2)
(Increase)/decrease in annual leave reimbursement receivable	(48)	20
(Increase)/decrease in GST input tax credits receivable	(5)	26
(Increase)/decrease in long service leave reimbursement receivable	(31)	(5)
(Increase)/decrease in prepayments	(4)	30
Increase/(decrease) in trade creditors	30	(204)
(Increase)/decrease in trade receivables	13	(17)
Increase/(decrease) in other current liabilities	(74)	(56)
Net cash from operating activities	640	52

Accounting Policy - Cash

Cash assets include cash on hand and all cash and cheques received 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*. On 16 March 2015, an overdraft facility was approved with a limit of \$250,000. This facility remained fully undrawn at 30 June 2021 and is available for use in the next reporting period.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2021

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 38 of the *Financial and Performance Management Standard 2019*.

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 Financial Reporting Requirements for the year beginning 1 July 2020 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

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

(g) Future impact of accounting standards not yet effective

All 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

No new accounting standards with material impact were applied for the first time in 2020-21.

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 to enhance Queensland's disaster management arrangements.

The office contributes to the Queensland Government's objectives for the community of Safeguarding our health and Backing our frontline services. The office does this by ensuring that the best possible disaster management arrangements are in place to protect and benefit all Queenslanders.

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

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2021

	2021	2020
	\$'000	\$'000
3 Appropriation revenue		
Reconciliation of payments from Consolidated Fund to appropriation revenue recognised in Statement of comprehensive income		
Original budgeted appropriation revenue	4,126	4,260
Supplementary amounts:		
Unforeseen expenditure	-	30
Total appropriation receipts (cash)	4,126	4,290
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	76	132
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(2)	(76)
Net appropriation revenue	4,200	4,346
Plus: Deferred appropriation payable to Consolidated Fund (expense)	-	-
Appropriation revenue recognised in Statement of comprehensive income	4,200	4,346
Variance between original budgeted and actual appropriation revenue	74	86

Accounting Policy - Appropriation revenue for services

Appropriations provided under the *Appropriation (2020-21) Act 2021* 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 below fair value

Services received below fair value	521	521
Total	521	521

For 2020-21, 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 assets and lease management services, human resource services, financial services and information and communication technology services. The cost of services provided at below fair value materially represents the fair value of the goods and services received by the office. From 1 July 2021 the fair value arrangement has been transferred from PSBA to the Queensland Police Service.

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.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2021

5 Employee expenses

Employee benefits

Wages and salaries	2,045	2,407
Employer superannuation contributions	279	294
Long service leave levy	44	45
Annual leave levy	215	242
Other employee benefits	(5)	16

Employee related expenses

Workers' compensation premium	15	13
Training expenses	8	8
Other employee related expenses	-	35
Total	2,601	3,061

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

Full-Time equivalent employees (number) *	20	22
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* FTE data as at 30 June 2021 (based upon the fortnight ending 2 July 2021).

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.

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

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.

Defined contribution plans - Contributions are made to eligible complying superannuation funds based on the rebates specified in the relevant Enterprise Bargaining Agreement (EBA), or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined benefit plan - 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*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the office at the specified rate following completion of the employee's service each pay period. The office's obligations are limited to those contributions paid.

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.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2021

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*. The office's responsible Minister is the Minister for Police and Corrective Services and 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 2020-21. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Inspector-General of Emergency Management (Chief Executive Officer)	The Inspector-General of Emergency Management is responsible for leading the Office to provide assurance and advice to enhance Queensland's disaster management arrangements.
Executive Director, Assurance and Evaluation	The Executive Director, Assurance and Evaluation leads, directs and manages the development, implementation and delivery of key assurance and evaluation frameworks, projects and activities which enable improved performance, monitoring and reporting in disaster management.
Director, Interoperability and Innovation	The Director, Interoperability and Innovation significantly influences the development and delivery of interoperability and innovation across disaster and emergency management functions.
Director, Governance and Reporting	The Director, Governance and Reporting significantly influences the development and delivery of strategic partnerships, performance, reporting and governance activities across disaster and emergency management functions.
Director, Research and Engagement	The Director, Research and Engagement significantly influences the development and delivery of strategic partnerships, communication, media, research and engagement activities across disaster and emergency management functions.
Director, Legal, Monitoring and Evaluation	The Director, Legal, Monitoring and Evaluation provides high quality independent legal advice to the IGEM and significantly influences the development and delivery of standards and evaluation across disaster and emergency management functions.

(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 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 carpark 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.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2021

6 Key Management Personnel disclosures (continued)

(c) Remuneration expenses

1 July 2020 – 30 June 2021

Position *	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses	Non-Monetary Benefits				
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Inspector-General of Emergency Management (Chief Executive Officer)	324	6	7	37	-	374
Executive Director, Assurance and Evaluation (1 - 31 July 2020)	21	-	-	2	-	23
Director, Interoperability and Innovation (1 August 2020 - 30 June 2021)	134	4	3	17	-	158
Director, Governance and Reporting	151	4	3	19	-	177
Director, Research and Engagement	150	4	3	19	-	176
Director, Legal, Monitoring and Evaluation Acting (7 December 2020 - 5 February 2021)	22	-	1	3	-	26
Director, Legal, Monitoring and Evaluation Acting (1 March - 21 May 2021)	16	-	-	2	-	18

* In the 2020-21 financial year, capabilities were realigned to better support the delivery of the Office's functions under Section 16C of the *Disaster Management Act 2003*.

1 July 2019 – 30 June 2020

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses	Non-Monetary Benefits				
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Inspector-General of Emergency Management (Chief Executive Officer) Separated 1 November 2019	13	1	-	12	-	26
Inspector-General of Emergency Management (Chief Executive Officer) Acting (17 July 2019 - 5 February 2020). Appointed 6 February 2020	252	3	6	24	-	285
Executive Director, Assurance and Evaluation Acting	190	-	4	20	-	214
Director, Governance and Reporting	142	-	3	18	-	163
Director, Research and Engagement Acting (17 June - 2 August 2019)	12	-	-	2	-	14
Director, Research and Engagement Acting (5 August - 27 September 2019)	7	-	-	1	-	8
Director, Research and Engagement Appointed 30 September 2019	113	-	2	13	-	128

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

There were no material related party transactions associated with the office's KMP during 2020-21 (2019-20: nil).

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2021

	2021	2020
	\$'000	\$'000
7 Supplies and services		
Communication expenses	19	20
Computer expenses	-	85
Consultancies and contractors	92	70
Lease rentals	351	334
Property expenses	67	65
Shared service provider expenses	126	120
Travel	32	78
Analytical & data collection services	-	92
Conference workshop costs	38	19
Minor plant and equipment purchases	32	58
Other	50	71
Total	807	1,012

Accounting Policy - Lease expenses

Lease expenses include lease rentals for short-term leases, leases of low value assets and office accommodation through the Department of Energy and Public Works (DEPW). These payments are expensed in the periods in which they are incurred.

8 Other expenses

External Audit fees *	15	8
Insurance premiums - QGIF	4	5
Services provided below fair value **	521	521
Total	540	534

* Total audit fees to the Queensland Audit Office relating to the 2020-21 financial statements are estimated to be \$14,500 (2019-20: \$14,500). The balance of the fees for the 2020-21 audit is expected to be incurred and paid in 2021-22.

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

Accounting Policy - Services received/provided free of charge, below fair value or for nominal value

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

Accounting Policy - Insurance

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

For litigation purposes, under the QGIF policy, the agency would be able to claim back, less a \$10,000 deductible, the amount paid to successful litigants.

9 Receivables

Current

Trade debtors	5	18
	5	18
GST receivable	14	9
	14	9
Annual leave reimbursements	56	8
Long service leave reimbursements	35	5
	91	13
Total	110	40

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.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2021

	2021	2020
	\$'000	\$'000
10 Plant and equipment		
<i>Plant & Equipment</i>		
Gross value	8	8
Less: Accumulated depreciation	(5)	(3)
Closing Balance	<u>3</u>	<u>5</u>
Reconciliation		
Opening balance	5	6
Depreciation	(2)	(1)
Closing Balance	<u>3</u>	<u>5</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	57	27
Tax liabilities	3	4
Total	<u>60</u>	<u>31</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. From 25 March 2020, all payment terms were set to immediate and this remains in place as at 30 June 2021.

12 Accrued employee benefits

Annual leave levy payable	61	87
Long service leave levy payable	13	17
Salaries and wages outstanding	23	7
Total	<u>97</u>	<u>111</u>

Accounting Policy - Accrued employee benefits

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 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 Energy and Public Works (DEPW) for lease expenditure and Queensland Shared Services for shared service provider expenses. Refer to Note 7.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2021

14 Financial instruments		2021	2020
		\$'000	\$'000
(a) Categorisation of financial instruments			
The office has the following categories of financial assets and financial liabilities:			
Financial assets	Note		
Cash		2,220	1,580
Financial assets measured at amortised cost:			
Receivables	9	110	40
Total		2,330	1,620
Financial liabilities			
Financial liabilities measured at amortised cost:			
Payables	11	60	31
Total		60	31

(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.

15 Events occurring after balance date

As a result of Public Service Departmental Arrangements Notice (No.2) 2021, effective 1 July 2021, the Public Safety Business Agency (PSBA) was disestablished and as a consequence all its functions and activities were transferred to the Queensland Police Service (QPS) and the Queensland Fire and Emergency Services (QFES). From 1 July 2021 the services received below fair value arrangement has been transferred from PSBA to the QPS (refer note 4).

There were no other events occurring after balance date that management considers would have a material impact on the information disclosed in these financial statements.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2021

16 Budgetary reporting

Statement of comprehensive income	Variance Note	Original budget 2021 \$'000	Actual 2021 \$'000	Variance 2021 \$'000
Income from continuing operations				
Appropriation revenue		4,202	4,200	(2)
Services received below fair value		520	521	1
Total revenue		4,722	4,721	(1)
Expenses from continuing operations				
Employee expenses	16(a)	3,007	2,601	(406)
Supplies and services	16(b)	1,173	807	(366)
Depreciation		-	2	2
Other expenses		542	540	(2)
Total expenses from continuing operations		4,722	3,950	(772)
Operating results for the year		-	771	771

Explanation of major variances

- 16(a) Employee expenses were below budget by \$0.406 million due to vacant positions which were unable to be filled due to Government recruitment restrictions.
- 16(b) Supplies and services were below budget by \$0.366 million due to reduced expenditure as a consequence of the COVID-19 pandemic, including reduced travel and inability to conduct face-to-face forums or meetings. In addition, IGEM has achieved savings through tight fiscal management to contribute towards the Government Savings and Debt Plan.

The budgets for the Statement of Financial Position and the Statement of Cash Flows were not undertaken by Queensland Government for the 2020-21 financial year.

Management Certificate

These general purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Office of the Inspector-General of Emergency Management for the financial year ended 30 June 2021 and of the financial position of the office at the end of that year; and

The Inspector-General of Emergency Management, as the Accountable Officer, acknowledges responsibility under s.7 and s.11 of the Financial and Performance Management Standard 2019 for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Alistair Dawson APM

Accountable Officer
Inspector-General of Emergency Management

Date 26/8/21



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

Date 26/8/21

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 2021, 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 2019* and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2021, 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.

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 2019* 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. This is not done for the purpose of expressing an opinion on the effectiveness of the department's internal controls, but allows me to express an opinion on compliance with prescribed requirements.
- 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.

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year 30 June 2021:

- 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.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the *Financial and Performance Management Standard 2019*. The applicable requirements include those for keeping financial records that correctly record and explain the department's transactions and account balances to enable the preparation of a true and fair financial report.



30 August 2021

Michael Claydon
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Glossary

APM	Australian Police Medal
ARCC	Audit, Risk and Compliance Committee
BA	Bachelor of Arts
BEd	Bachelor of Education
BJourn	Bachelor of Journalism
BJus	Bachelor of Justice
BoM	Board of Management
DM Act	Disaster Management Act 2003
DMO	Disaster Management Officer
ELT	Executive Leadership Team – Board of Management
EMC	Executive Management Committee
EMPA	Executive Master of Public Administration
FTE	Full-Time Equivalent
FRGS	Fellow of the Royal Geographical Society
GAICD	Graduate Member Australian Institute of Company Directors
GST	Good and Services Tax
IGEM	Office of the Inspector-General of Emergency Management
IGEM (the)	The Inspector-General of Emergency Management
LGAQ	Local Government Association of Queensland
LLB	Bachelor of Laws
MBA	Master of Business Administration
MBE	Member of the Order of the British Empire
MP	Member of Parliament

MPsychOrg	Master of Organisational Psychology
MSc	Master of Science
PSA	Public Safety Agencies
PSBA	Public Safety Business Agency
QAO	Queensland Audit Office
QFES	Queensland Fire and Emergency Services
QPS	Queensland Police Service
QRA	Queensland Reconstruction Authority
SDCG	State Disaster Coordination Group
SDS	Service Delivery Statement
The Standard	Standard for disaster management in Queensland

Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	3
Accessibility	Table of contents Glossary	ARRs – section 9.1	4 44-45
	Public availability	ARRs – section 9.2	2
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	2
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	2
	Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	2
General information	Introductory Information	ARRs – section 10	5
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	9
	Agency objectives and performance indicators	ARRs – section 11.2	9-11
	Agency service areas and service standards	ARRs – section 11.3	12
Financial performance	Summary of financial performance	ARRs – section 12.1	13-14
Governance – management and structure	Organisational structure	ARRs – section 13.1	15
	Executive management	ARRs – section 13.2	15-17
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Not Applicable
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	18
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	18
	Queensland public service values	ARRs – section 13.6	17
Governance – risk management and accountability	Risk management	ARRs – section 14.1	19
	Audit committee	ARRs – section 14.2	19–20
	Internal audit	ARRs – section 14.3	20
	External scrutiny	ARRs – section 14.4	20–22
	Information systems and recordkeeping	ARRs – section 14.5	22
	Information Security attestation	ARRs – section 14.6	Not Applicable

Summary of requirement		Basis for requirement	Annual report reference
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	23
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	24
Open Data	Statement advising publication of information	ARRs – section 16	Not Applicable
	Consultancies	ARRs – section 33.1	22
	Overseas travel	ARRs – section 33.2	22
	Queensland Language Services Policy	ARRs – section 33.3	Not Applicable
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	40
	Independent Auditor’s Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	41-43

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