

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.