

ANNUAL REPORT 2021–2022



Acknowledgement of Traditional Owners and Elders

The Office of the Inspector-General of Emergency Management (IGEM) acknowledges the Aboriginal and Torres Strait Islander peoples as the First Australians. We recognise their cultures, histories and diversity, and their deep connection to the lands, waters and seas of Queensland and the Torres Strait.

We acknowledge the Jagera people and the Turrbal people as the Traditional Custodians of Meeanjin, the lands on which our office is located and where we meet, work and learn. We pay our respects to Jagera and Turrbal Elders past, present and emerging.

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Accessibility



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact us on 07 3029 8813 and we will arrange an interpreter to effectively communicate the report to you.

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www.getinvolved.qld.gov.au/gi/consultation

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Queensland
Government

Inspector-General of
Emergency Management

20 September 2022

The Honourable Mark Furner MP
Acting 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 2021–2022 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 48 of this annual report.

A handwritten signature in blue ink that reads "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 2021–22.

This past year has not been easy for the communities in which we live, the communities we serve and the disaster management sector. The COVID-19 pandemic situation has been compounded and complicated by four rainfall and flooding events that overlapped and cascaded onto the community between 16 November 2021 and 20 May 2022.

Ongoing challenges for delivery of community support, sustaining supply chains and managing fatigue within the disaster management sector underscores the importance of the disaster management sector, research sector and communities working together to deliver on shared responsibilities in planning and preparing, responding, and recovering from disasters.

IGEM has continued to work with existing and new partners and stakeholders to contribute to the Queensland Government's objectives of Safeguarding our health and Backing our frontline services. In 2021–22, IGEM worked to deliver the following activities:

- undertook the *South East Queensland Rainfall and Flooding Event February to March 2022 Review* (South East Review) including a number of community forums to enable delivery of the Report by 31 August 2022.
- conducted the *Locust Plague Capability Review 2021-22* in partnership with the Maranoa Regional Council, Roma District Disaster Management Group (QPS) and the Department of Agriculture and Fisheries
- delivered community awareness and resilience activities to support the implementation of the Brisbane River Strategic Floodplain Management Plan
- continued delivery of the Monitoring, Evaluation and Reporting Program and undertook Disaster Management Plan assessments
- delivered the inaugural Queensland Disaster Management Research Forum bringing together university researchers, disaster managers, government and non-government agencies through the Queensland Disaster Management Research Framework.

Our focus for the future will be to lead continuous improvement in emergency management in Queensland through our disaster management partners and stakeholder network. We will continue to seek opportunities to engage and learn from Queensland's first nations peoples in the sector.

The emergency management sector is a dynamic environment constantly evolving, this requires futures based analytical systems thinking to ensure the disaster management system is reflective of the increasing frequency, severity and compounding effects of natural disasters, and vulnerability to a changing climate.

Finally, I would like to thank our professional and hardworking IGEM staff and we look forward to continuing to lead continuous improvement across the sector in emergency management.



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 the IGEM's functions.

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

Our Strategic Objectives

Strategic Plan 2021–25

In 2021-2022, IGEM delivered a range of programs and initiatives to achieve its three strategic objectives, in accordance with its [Strategic Plan 2021-25](#).

The three strategic objectives are:

1. provide assurance and build emergency management capability
2. seek collaborative partnerships
3. 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

Queensland is considered the most disaster-prone state in Australia¹. Communities are at the forefront of disaster impacts. In addition to the compounding effects of natural disasters, Queensland's urban, regional and remote communities continue to face a range of cascading socio-economic impacts which underscore the importance of building social, environmental and economic resilience.

¹ Queensland Reconstruction Authority: March 2022 Quarterly Update qra_report_-_march_2022_quarterly.pdf

Impacts which affect Queensland communities include climate change, an ageing and shifting population, rapid digital transformation, and biosecurity.

Queensland's emergency management leaders and personnel must be forward-thinking, collaborative, share responsibility, be agile and ready to adapt to meet challenges faced by Queensland's geographically, economically and ethnically diverse communities.

Delivery of the legislated functions of IGEM provides the disaster and emergency management sector with accountability. This also enables a culture of continuous improvement and best practice in the delivery of co-ordinated community-centred responses to keep people safe and make communities more resilient to disaster risks and impacts.

Our key stakeholders

To deliver IGEM's legislated functions we work with a diverse range of partners and stakeholders, all with a shared commitment to improving Queensland's disaster management arrangements. Our partners and stakeholders include local governments, state and federal government agencies, non-government organisations and universities. When conducting reviews, we engage with impacted communities and First Nations people to learn and inform our work.

Our people work closely with our partners and key stakeholders to enable contemporary research, community-centric engagement, adaptability and innovation in emergency management practice. Effective and authentic engagement is pivotal to establishing and strengthening long-lasting, connected, and meaningful relationships that enable continuous improvement. We do this through our *Stakeholder Engagement Framework*. We continue to build on our connections with university researchers, disaster managements, government, and non-government agencies through the *Queensland Disaster Management Research Framework*.

As part of the delivering the South East Queensland Flooding and Rainfall 2022 Review, we continued to engage with stakeholders through a variety of mediums, including Twitter and Facebook, by working closely with local governments, media outlets and members of parliament in south east Queensland to promote IGEMs schedule of community forums.

Highlights in 2021-22 include:

- delivery of the inaugural Research Forum in July 2021. The forum showcased how Queensland uses research and practice together to manage Queensland's complex and changing disaster environment. While the forum was an online event, due to COVID-19, it attracted nearly 500 registrations from across Australia and internationally; and
- completion of eight community forums between 26 April 2022 and 29 June 2022, as part of the South East Queensland Rainfall and Flooding, February to March 2002 Review, in addition to observing one community meeting as part of the South East Review. These forums were delivered in partnership with the Department of Communities, Housing and Digital Economy and the Australian Red Cross who offered support to members of the public. The community forums were tremendous examples of community bonds, resilience, tenacity, and an enduring Queensland spirit.

Our corporate services

On 1 July 2021 our corporate service delivery functions, including the provision of governance, human resources, information and communication technology, finance, right to information and procurement services, were transferred to Queensland Police Service (QPS). We continued Service Level Agreements with:

- Queensland Fire and Emergency Services (QFES) for strategic content services, and cabinet and parliamentary support provided by the Cabinet, Legislation and Liaison Office; and
- Queensland Shared Services (QSS) for specific aspects of finance and human resource services as defined through an endorsed service catalogue.

Our strategic risks and opportunities in 2021-22

Risks

- Limited opportunity to engage with emergency management partners due to a complex hazard environment and more frequent disasters; and
- Limited opportunity to innovate, adapt and be a critical friend in a constantly changing environment with competing demands.

Opportunities

- Assurance and research to enable continuous improvement
- Stakeholder engagement and new partnerships to create opportunities for innovative practice; and
- Identifying lessons and embedding them into practice to inform future direction.

Our key priorities in 2022-23

In 2022–23, the IGEM will:

- complete a review of the South East Queensland rainfall and flooding event that occurred 22 February to 7 March 2022
- continue working with lead agencies to monitor, evaluate and report on the progress of implementation of Queensland Government action plans published in response to IGEM reviews
- conduct capability reviews in consultation with key partners to provide a greater level of assurance about disaster management activities and performance
- deliver a second Queensland disaster management research forum to coincide with the Asia Pacific Ministerial Conference on Disaster Risk Reduction to be held in Brisbane in September 2022
- continue the facilitation of an annual disaster management plan assessment process to review the effectiveness of district and local plans.

Our non-financial performance

Government's objectives for the community

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

The objectives of Safeguarding our health and Backing our frontline services continue to be supported by IGEM, by ensuring that the best possible disaster management arrangements are in place to protect and benefit all Queenslanders.

Strategic objectives, 2021-22 highlights and performance indicators

Strategic objective one

Provide assurance and build emergency management capability

Assurance activities

- In partnership with the Maranoa Regional Council, Roma District Disaster Management Group (QPS) and the Department of Agriculture and Fisheries. Completed the *Locust Plague Capability Review 2021* to assess the capability of the existing disaster management arrangements at a systems level, to manage a locust plague in the Roma Disaster District.
- Delivered three work packages for the Community Awareness and Resilience (CAR 2.2) action as part of implementation of the Brisbane River Strategic Floodplain Management Plan.
- Completed the annual disaster management plan assessment process for 2021 calendar year.
- Commenced the annual disaster management plan assessment process for 2022 calendar year.
- Commenced the South East Review, following an announcement by the Premier of Queensland and Minister for the Olympics, The Honourable Anastacia Palaszczuk MP on 15 March 2022.
- Completed the first round of Community Forums (8 Forums) for the South East Review.
- Progressed recommendation 12 of the 2019 Monsoon Trough Rainfall and Flood Review Report, to examine and report on the effectiveness of the recovery three years post event by consulting with affected stakeholders.

Build emergency management capability

- Supported the sector to implement the Standard and developed a tool for key sector stakeholders to self-assess their capability against it.
- Partnered with QFES to develop a video concept for the Standard.
- Continued working with key stakeholders to revisit the approach to capability reviews to ensure future reviews are strategically focused.

Monitoring and evaluation

- Continued consultation with key stakeholders to monitor, evaluate and report on the progress of Queensland Government Action Plans published in response to IGEM reviews conducted since 2017.

Lessons Management Framework

- In 2021-22, IGEM continued to implement the Lessons Management Framework through:
 - Supporting researchers at the University of Queensland engage with the disaster management sector about lessons learned.
 - Working with the sector on assurance activities and reviews to identify good practice and areas for improvement in the disaster management system.

Strategic objective two

Seek collaborative partnerships

Support continuous improvement

- Ongoing contribution as an observer of the Queensland Disaster Management Committee and other key committees and cross-agency groups, consistent with the Queensland Disaster Management Plan, in support of response and recovery for COVID-19 and significant weather events.
- Completed the annual disaster management plan assessment process for 2021 and commenced the 2022 process.
- Continued engagement with key stakeholders including Chief Executive Officers, Mayors, state government agencies, local government, and Non-Government Organisations on contemporary and emerging disaster management issues.
- Provided advice to the Queensland Resilience Coordination Committee, Brisbane River Strategic Floodplain Management Group Steering Committee, Flood Warning Consultative Committee and Australian Tropical Cyclone Advisory Group.

Disaster Management Research Framework implementation

- Delivered the Queensland Disaster Management Research Forum in conjunction with the IGEM Research Advisory Panel on the 14 July 2021 and publicly shared presentations via the IGEM website
- Participated in the development of the Griffith University Resilience in Practice Symposium in October 2021, including the Queensland Reconstruction Authority Recovery in Practice Exercise; Resilience in Practice Discussion Panel, and the Flood Resilience Forum.
- Participated in meetings to develop strategies and processes for Queensland to engage with National Hazards Research Australia, including as a member of the Queensland Disaster Management Alliance (university led) and the Queensland Disaster Management Collective (government led).

Research collaboration

During 2021-2022, IGEM has been involved in a range of research initiatives including:

- Continuing to work with Griffith University's Big Data Lab to examine options to better utilise use publicly sourced and de-identified data for use inclusion in IGEM's review activities.
- Supporting Griffith University in their successful bid as part of the Federally funded, multi-university Healthy Environments and Lands (HEAL) Network, addressing the complexities of the changing environment on health systems and services.
- Convened a multi-university researcher forum, with representatives from the University of Queensland, University of Sunshine Coast, Queensland University of Technology and Griffith University, to help inform the K'gari (Fraser Island) Bushfire Review 2020-21.
- Co-authored, with QFES and researchers from the University of the Sunshine Coast, a chapter on the importance of research collaborations in the forthcoming book *Compounding, Cascading and Protracted Disasters* edited by the Australian National University.
- Partnered with Natural Hazards Research Australia to deliver the inaugural Wicked Challenge encouraging emerging researchers to tackle contemporary disaster management challenges.
- Engaging researchers from QUT Queensland University of Technology and Griffith University, as part of the current South East Queensland Rainfall and Flooding February March Review 2022, to examine community preparedness and response to warnings.
- Hosted two full meetings of the Research Advisory Panel (RAP) and four meetings of the RAP Research Forum Working Group.
- IGEM is also playing a key role in the establishment of the Queensland Disaster and Resilience Institute as the Alternate Chair, with the Queensland Police Service, of the Program Board.

Local government collaboration

- Chaired two Disaster Management Officers' (DMO) Network teleconferences in November 2021 and May 2022, which consists of members from 55 councils and representatives of the LGAQ:
- The DMO Network teleconference held 4 November 2021 had approximately 28 participants.
- The DMO Network meeting held 25 May 2022 had approximately 38 participants.

Strategic objective three

Focus on our people

- Transitioned key aspects of corporate services delivery from the former Public Service Business Agency to the QPS.
- Conducted the annual Working for Queensland survey in September 2021 with a 119% (19 of 16) 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. A staff consultative committee was formed and progressed activities to build staff capability that aligned to agency needs and performance development agreements.

Key performance measures

Our key performance measures in the *Strategic Plan 2021–25*:

Performance measure	Notes	2021–22 Actual	2020–21 Actual
Customer satisfaction with Office of the IGEM	1	-	82%
Workplace climate: Safety, health and wellness	2	79%	89%
Workplace climate: Effectiveness and innovation	2, 3	72%	-
Workplace climate: Fairness and trust	2	75%	84%
Workplace climate: People and relationships	2	90%	74%
Workplace climate: Performance and development	2	74%	78%
Workplace climate: Leadership and engagement	2	72%	76%
Workplace climate: My job	2, 3	80%	-

Notes:

1. Number of respondents who indicated that they were either 'very satisfied' or 'satisfied' (on a five-point scale ranging from 'very dissatisfied' to 'very satisfied') that advice provided because of a review was useful, represented as a percentage of the total number of responses received. Measured as part of an annual customer survey.
2. The measures assessed aspects of workplace climate in the Office of the IGEM. Measured as part of an annual Working for Queensland survey, conducted in September 2021 and compared against results from 2020, where available.
3. New measure.

Service area and standards

IGEM has a single service area objective 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.

Our key performance measures in the *Service Delivery Statement 2021–22*:

Service standards	2021–22 Actual	2021–22 Est. Actual	2022–23 Target/Est.
Effectiveness measure			
Overall customer satisfaction ¹	-	-	80%
Efficiency measures			
Average cost per assurance activity (\$'000)	New measure	New measure	233
Discontinued measures			
Average cost per tier three review (\$'000) ²	79	79	Discontinued measure

Notes:

1. The wording of the service standard has been amended to include the word 'overall' to provide clarity of the measure. The 2021–22 Estimated Actual is not available as the customer satisfaction survey was not conducted as IGEM's customers include local and state government stakeholders with key roles in disaster and emergency management who were responding to significant events including COVID-19 and natural disasters.
2. This service standard has been discontinued as it does not represent the breadth of assurance activities that IGEM conducts in accordance with its functions under the *Disaster Management Act 2003*. It has been replaced with a new service standard of 'average cost per assurance activity (\$'000)' noting that the methodology, scope and complexity of each assurance activity will differ and this may impact on the result from year to year. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is largely due to review methodology and scope, the impact of COVID-19, and the limited need for external expertise.

Our financial performance

Summary of financial performance

The following table summarises the operating result and financial position for IGEM for 2021-22 and the previous financial year.

Operating result and financial position

Statement of comprehensive income	2021-22 \$'000	2020-21 \$'000
Total income from continuing operations	4,786	4,721
Total expenses from continuing operations	4,208	3,950
Other comprehensive income	Nil	Nil
Operating result for the year	578	771
Statement of financial position		
Total assets	3,161	2,354
Total liabilities	387	159
Net assets (equity)	2,774	2,195

Income and expenses from continuing operations

For 2021-22, IGEM received income from continuing operations of \$4.786 million and incurred total expenditure from continuing operations of \$4.208 million. This was comprised of:

Income	2021-22 \$'000	2020-21 \$'000
Appropriation revenue	4,208	4,200
Services received below fair value	578	521
Expense		
Employee expense	2,725	2,601
Supplies and services	860	807
Grants and subsidies	24	Nil
Depreciation	2	2
Other expense	597	540

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

Summary of financial position

IGEM was in a positive financial position at the end of the financial year. The total equity/net assets of IGEM at the end of 2021-22 was \$2.774 million. This was comprised of:

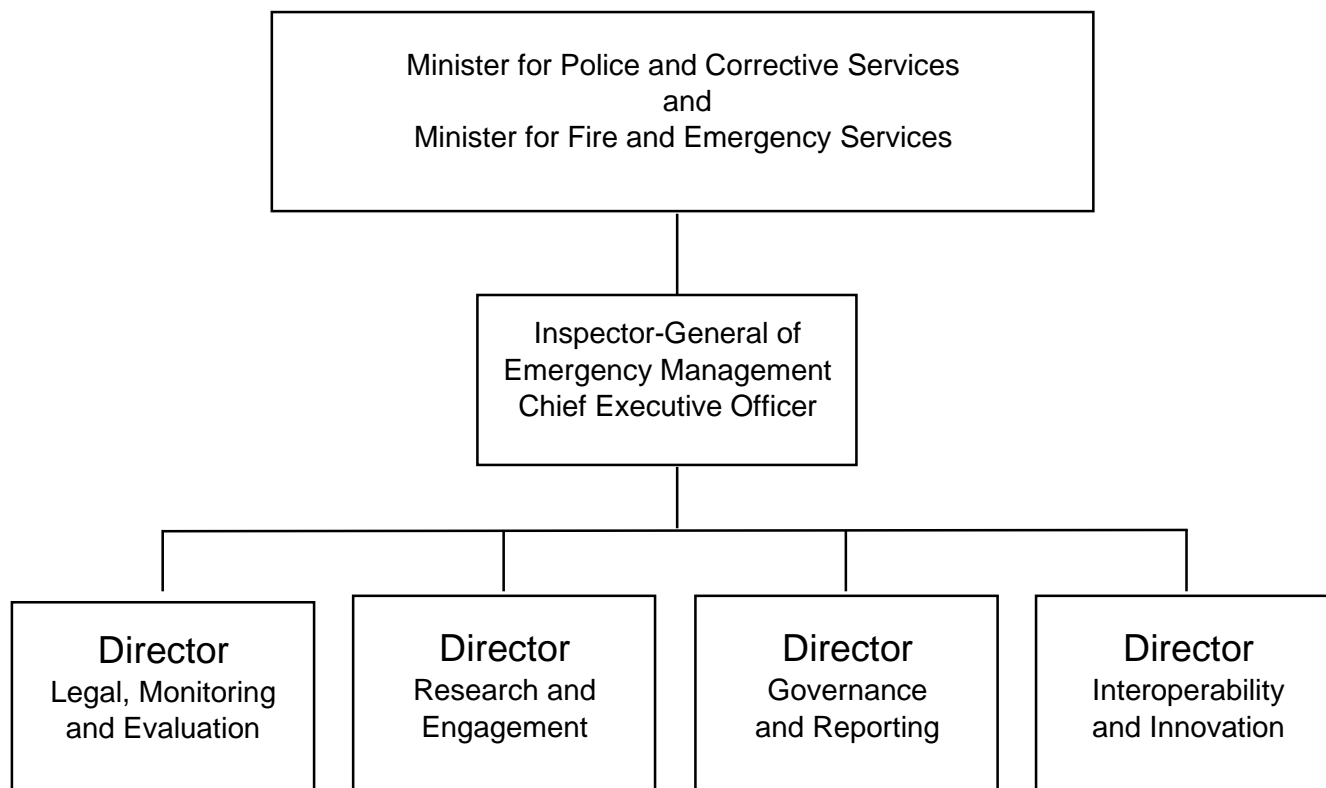
Assets	2021-22 \$'000	2020-21 \$'000
Cash	2,965	2,220
Receivables	185	110
Prepayments	10	21
Property, plant and equipment	1	3
Liabilities	2021-22 \$'000	2020-21 \$'000
Payables	108	60
Accrued employee benefits	114	97
Other current liabilities	165	2

There were no significant events after balance date that could be expected to impact the operating result for IGEM for 2021-22.

Governance- management and structure

Organisational structure

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



At 30 June 2021, IGEM was comprised of four key streams: 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, 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 corporate governance activities.
- the Interoperability and Innovation stream develops and delivers review and assurance activities and innovative solutions.

Executive management

During 2021–22, IGEM continued to embed and support a culture of best practice and continuous improvement through its two executive leadership groups:

- Executive Leadership Team – Board of Management
- Executive Management Committee.

Led by the Inspector-General and comprising of four directors, the Executive Leadership Team (ELT) continued as the key leadership group. The team meets bi-monthly with secretariat support provided by the Principal Executive Officer. It provides leadership and direction, focusing on strategic management and accountabilities to support the IGEM in achieving efficient, effective, and fiscally responsible management.

The Executive Management Committee (EMC) comprises of the ELT members, in addition to three Executive Managers, also meeting bi-monthly with secretariat support from the Principal Executive Officer. The committee supports ELT by focusing on operational insight, performance measures and strategy. Both leadership groups operate in accordance with their Terms of Reference.

Executive Leadership Team –Membership

- *Mr 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.

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

- *Mr Mike Shapland MBE. MBA, FRGS, Director, Interoperability and Innovation*

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.

Mr Shapland 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.

- *Ms Nerissa Bartlett, MBA, GradCert DM, BS (EM&E), Acting Director, Interoperability and Innovation*

Ms Bartlett was seconded to IGEM in April 2022 to relieve in the role of Director, Interoperability and Innovation following a period of leave by Mr Shapland. Ms Bartlett has over 20 years' service delivery experience in government and industry having worked in roles including disaster management, strategic planning, policy design and implementation, governance and regulation, program and project delivery.

- *Ms Sarah March, MPsychOrg, 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 2021–22. Ms March 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.

- *Ms 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 2021–22.

Ms Mulholland 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. Ms Mulholland has extensive experience running large and highly effective teams across state and local government agencies.

- *Mr Ian Thompson APM, MSt (Cantab), M Leadership and Management, Acting Director, Research and Engagement*

Mr Thompson commenced relieving as the Acting Director, Research and Engagement in December 2021. Mr Thompson brings over 38 years of policing experience in Queensland to IGEM. He has worked in diverse roles across Queensland including as a detective and in support roles to the Police Minister, Commissioner and State Coroner. He was part of the QPS planning group for the 2014 G20, 2018 Commonwealth Games and the QPS response to COVID-19. In 2014 Mr Thompson was awarded the Australian Police Medal.

- *Ms Kylie Mercer LLB, B Bus (Acc), Grad Dip Legal Practice, 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.

Ms Mercer was admitted as a solicitor in January 2001 and has worked in a range of legal and leadership roles at Legal Aid Queensland, Queensland College of Teachers, Workplace Health and Safety and the Parole Board Queensland where she led significant change and delivered strong outcomes. Ms Mercer has held various. Prior to commencing at IGEM, Ms Mercer was engaged as Registrar at the Board of Professional Engineers of Queensland.

Public Sector Ethics

Conduct and complaints

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

There were zero complaints received involving IGEM in 2021–22.

Between 2021-22, there were zero cases involving allegations of corrupt conduct and/or misconduct, and zero public interest disclosures received.

Human rights

Human rights information is included in the induction program for new employees. All employees completed the online Code training.

In 2021-22, IGEM commenced a review of IGEM-owned Human Resource policies in the context of demonstrating respect for human rights. IGEM maintains a *Human Rights Handbook* to provide guidance about human rights and decision-making.

There were zero human rights complaints received involving IGEM in 2021–22.

Queensland public service values

IGEMs values align with the Queensland Public Service values and behaviours. These values inform and guide operations of the ELT BoM, EMC and daily activities.

During 2021–22, IGEM continued to embed and support a culture of best practice and continuous improvement as presented on IGEM's [Strategic Plan 2021-25](#).

Governance - 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 and EMC monitored risks monthly. This included:

- monitoring and mitigating risks associated with transitioning corporate support provided to IGEM to the QPS
- updating IGEM's risk appetite statements
- reviewing IGEM's strategic risk register
- monitoring and mitigating risks associated with South East Review.

Audit committee

In December 2021, IGEM established a new IGEM Audit and Risk Committee (ARC) to oversight IGEM's approach to managing risk, with an independent chair and external member. This included advising IGEM about risk, control and compliance frameworks and IGEM's external accountability responsibilities.

The ARC charter is consistent with Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance*, the *Financial Performance Management Standard 2019* and the *Financial Accountability Act 2009*.

The inaugural meeting of IGEM ARC was on 15 December 2021. Two further meetings were held in February 2022 and May 2022.

Committee members – IGEM ARC

Jenny Walker	Independent Chair
Geoff Waite	External Member
Alistair Dawson	Inspector-General of Emergency Management
Sarah March	Director, Governance and Reporting, IGEM

Standing Attendees

Wayne Brummer	Chief Finance Officer, Finance Services Division
Warren Dries	Director, Internal Audit
Michael Claydon	Queensland Audit Office (QAO)

Board Secretary

Kristie Rose	Governance Officer, Strategic Governance Office, QPS
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Ms Jenny Walker, Independent Chair was remunerated \$804 and Mr Geoff Waite, External Member was remunerated \$645 for their services provided in relation to the IGEM ARC. This cost is funded by the QPS as part of the corporate services structure.

During 2021–22, IGEM ARC achievements included:

- 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 IGEM risk management
- endorsement of the 2021–22 IGEM Financial Statements
- monitoring compliance with the 2022–2023 Strategic Internal Audit Plan
- oversight of the progression of Queensland Audit Office (QAO) matters and status of the QAO audit program.

Internal audit

During 2021–22, IGEM's internal audit service was managed by the Head of the Internal Audit Unit, QPS in accordance with the *Financial Accountability Act 2009*.

The Internal Audit Unit (the unit) provides independent assurance and advice to the IGEM ARC. 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 three specific audits for IGEM scheduled in the 2021–22 Annual Internal Audit Plan. These reviews have continued into 2022-23.

At 30 June 2022, there were no outstanding internal audit recommendations for previous internal audit reports.

External scrutiny

During 2021–22, 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 2021–22 are available at www.qao.qld.gov.au.

- *Report 14: 2021–22: Queensland State entities 2021*

This report summarises the financial audit results of Queensland state government entities for 2020–21, including the 21 government departments. IGEM received an unmodified audit opinion with no key audit matters identified. The report also makes recommendations for entities to help to prevent fraud and accidental overpayments and ensure value for money is achieved. Recommendations will inform future planning and reviews of information systems, supplier information or reviewing payroll reports, policies and manuals for payroll and procurement and approval of grants with appropriate financial delegations. IGEM is continuing to progressively implement enhanced internal controls where necessary.

- *Report 15: 2020–21: Local government 2021*

This report highlights common internal control deficiencies across the sector, including the status of implementation of recommendations for councils from the QAO report, *Local government 2020 (Report 17: 2020–21)*. Recommendation 4 from Report 17: 2020–21 was that Councils should have a complete and up-to-date risk management framework including: comprehensive risk registers that identify risks (including the risk of fraud) and appropriate risk mitigation strategies; and current and relevant business continuity and disaster recovery plans. These plans are tested periodically. Report 15 found that while there was an improvement in the number of councils having adequate risk management processes, 22 councils did not have adequate risk management processes in place – this is down from 29 councils in 2019–20. Implementation of this recommendation aligns with the work of IGEM to

support entities to implement the Standard for Disaster Management and annual disaster management plan assessment process.

Information systems and recordkeeping

In 2021–22, responsibility for IGEM's recordkeeping and information systems was transitioned to QPS from the PSBA.

IGEM maintains electronic network drives and uses SharePoint to manage project documentation and resources.

No records were transferred from IGEM to the Queensland State Archives during 2021–22.

There were no breaches of record-keeping to report in the 2021–22 reporting period.

Information security attestation

The Information Management Unit (IMU) within the Frontline & Digital Division of QPS, advises IGEM on records management functions, and ensures any changes to legislation and recordkeeping requirements are provided.

This advice and information complements resources provided by the Queensland Government Customer and Digital Group, and Queensland State Archives.

During the reporting period, QPS consulted with IGEM employees regarding their recordkeeping responsibilities, and provided training in the Objective eDRMS (electronic Document and Records Management System).

In transitioning off the MINCOR system, IGEM now has access to Objective, SharePoint Online and other Microsoft applications, to meet their electronic document management requirements, including for Ministerial and Executive Correspondence.

Management of hardcopy IGEM records continues to be supported with the RecFind Recordkeeping system, which is administered by the Information Management Unit.

This unit creates hardcopy files as required, archives inactive records, and destroys hardcopy records (when applicable), following receipt of signed authorisations from IGEM. Records of destruction of all IGEM records are kept permanently.

Governance – Human resources

Strategic workforce planning and performance

Staff are employed under the *Public Service Act 2008*.

The *Strategic Workforce Plan 2021-2025* allows for IGEM's strategic, operational and performance planning processes to be closely aligned. This 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 2022–23 financial year.

IGEM remained committed to developing its workforce and enhancing capability by encouraging a culture of, and appetite for, shared learning. This is achieved through flexible working arrangements, encouraging professional development, (including internal and external secondments or relieving opportunities) and shadowing colleagues across different work streams. Due to the size and operating environment of IGEM, staff often have opportunities to upskill in other areas outside of their speciality.

In response to the Working for Queensland Survey results, the office has established the IGEM Consultative Committee to gain a greater understanding of the needs and expectations of staff to provide improved opportunities to communicate with the leadership team. Consultation commenced with all staff to define what inclusion and diversity means to them as a cohort, and to identify key activities that will support inclusion, diversity, and cultural capability in IGEM.

Performance management and development

IGEM continued to implement the Leadership Competencies for Queensland.

During this reporting period, new employees were inducted into IGEM, with varying skills and backgrounds. 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.

The executive leadership group encourages staff to explore and develop their personal career goals by championing personal growth in the form of *Performance Development Agreements*.

Inclusion and diversity

IGEM remained committed to ensuring a focus on inclusion and diversity in the workplace and its work program. During 2021–22, IGEM's key achievements included:

- participating in Queensland public sector leadership development series activities
- promoting NAIDOC week, Multicultural Queensland month, Senior's week, Human Rights Week, Wear it Purple and Daffodil Day to IGEM staff
- supported cross-agency collaboration as a committee member of the Leading Women's Network including participating in events held in May, August and November 2021
- participated in the launch of the FireSticks Alliance 'Cultural practitioner fire certification program' in October 2021
- supported the Leading Women Event – 'Making Connections Count' and the Australasian Council of Women and Policing Excellence Awards in November 2021

- presented at the Healthy Environment and Lives Forum hosted by the Australian National University in November 2021
- sponsoring and awarding the work of those in the disaster management sector who actively champion change and demonstrate excellence at the IGEM International Women's Day 2022 Awards in March 2022
- participated in the QPS International Women's Day function in March 2022
- promoted a culture of respect, gender equity and equality by providing 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.

Early retirement, redundancy and retrenchment

No redundancy/early retirement/retrenchment packages were paid during the period.

Open data

Expenditure reports for overseas travel for the 2021–22 reporting year were not required due to no IGEM employees conducting overseas travel.

Figure 1: Workforce profile data

	FTE
Total FTE for Office of the Inspector-General of Emergency Management	20.3

Figure 2: Target group data¹

Gender	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Woman	17	77.3%
Man	5	22.7%
Non-binary	-	-
Diversity Groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	17	77.3%
Aboriginal Peoples and Torres Strait Islander Peoples	-	-
People with disability	-	-
Culturally and Linguistically Diverse – Born overseas	<5	4.5%
Culturally and Linguistically Diverse – Speak a language at home other than English (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages)	-	-
	Number (Headcount)	Percentage of total Leadership Cohort (Calculated on headcount)
Women in Leadership Roles ²	<5	50%

1. To ensure privacy, in tables where there are less than 5 respondents in a category, specific numbers should be replaced by <5
2. Women in Leadership Roles are considered those positions that are Senior Officer and equivalent and above.

**Office of the Inspector-General of Emergency Management
Financial Statements
For the year ended 30 June 2022**

Office of the Inspector-General of Emergency Management
Financial statements
For the year ended 30 June 2022

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Office of the Inspector-General of Emergency Management
Statement of comprehensive income
For the year ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000
Income from continuing operations			
Appropriation revenue	3	4,208	4,200
Services received below fair value	4	578	521
Total revenue		4,786	4,721
Expenses from continuing operations			
Employee expenses	5	2,725	2,601
Supplies and services	7	860	807
Grants and subsidies		24	-
Depreciation	10	2	2
Other expenses	8	597	540
Total expenses from continuing operations		4,208	3,950
Operating result for the year		578	771

Office of the Inspector-General of Emergency Management
Statement of financial position
As at 30 June 2022

	Notes	2022 \$'000	2021 \$'000
Assets			
Current assets			
Cash		2,965	2,220
Receivables	9	185	110
Prepayments		10	21
Total current assets		3,160	2,351
Non-current assets			
Plant and equipment	10	1	3
Total non-current assets		1	3
Total assets		3,161	2,354
Liabilities			
Current liabilities			
Payables	11	108	60
Accrued employee benefits	12	114	97
Other current liabilities	3	165	2
Total current liabilities		387	159
Total liabilities		387	159
Net assets		2,774	2,195
Equity			
Contributed equity		669	669
Accumulated surplus		2,105	1,526
Total equity		2,774	2,195

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 2022

	2022	2021
	\$'000	\$'000
Contributed equity		
Opening balance	669	669
Closing balance	669	669
Accumulated surplus/(deficit)		
Opening balance	1,526	755
Operating result	578	771
Closing balance	2,105	1,526
Total equity	2,774	2,195

Office of the Inspector-General of Emergency Management
Statement of cash flows
For the year ended 30 June 2022

	2022	2021
	\$'000	\$'000
Cash flows from operating activities		
<i>Inflows:</i>		
Service appropriation receipts	4,371	4,126
User charges and fees	5	13
GST input tax credits from ATO	78	81
GST collected from customers	2	1
<i>Outflows:</i>		
Employee expenses	(2,769)	(2,695)
Supplies and services	(812)	(781)
Grants and subsidies	(24)	-
GST paid to suppliers	(85)	(85)
GST remitted to ATO	(2)	(1)
Other	(19)	(19)
Net cash provided by/(used in) operating activities	745	640
Net increase/(decrease) in cash	745	640
Cash at beginning of financial year	2,220	1,580
Cash at end of financial year	2,965	2,220

Reconciliation of operating result to net cash from operating activities

Operating result	578	771
Non-cash items included in operating result:		
Depreciation expense	2	2
Change in assets and liabilities:		
Increase/(decrease) in accrued employee benefits	17	(14)
(Increase)/decrease in annual leave reimbursement receivable	(43)	(48)
(Increase)/decrease in GST input tax credits receivable	(7)	(5)
(Increase)/decrease in long service leave reimbursement receivable	(29)	(31)
(Increase)/decrease in prepayments	11	(4)
Increase/(decrease) in trade creditors	48	30
(Increase)/decrease in trade receivables	5	13
Increase/(decrease) in other payables	1	-
Increase/(decrease) in other current liabilities	163	(74)
Net cash from operating activities	745	640

Accounting Policy - Cash

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

IGEM 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 2022 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 2022

1 Basis of financial statement preparation

(a) General information

The Office of the Inspector-General of Emergency Management (IGEM) is a Queensland Government public service office established under the *Disaster Management Act 2003*.

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

(b) Statement of compliance

IGEM 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 2021 and other authoritative pronouncements.

(c) Taxation

IGEM is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

(d) Basis of measurement

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

(e) Accounting estimates and judgements

The preparation of financial statements necessarily requires the determination and use of certain accounting estimates, assumptions, and management judgements that have the potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Estimates and assumptions that have a potential significant effect on the financial statements are outlined in Note 4 Services received at below fair value.

(f) Other presentation matters

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or, where that amount is less than \$500, to zero, unless disclosure of the full amount is specifically required.

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

(g) Future impact of accounting standards not yet effective

All Australian accounting standards and interpretations with future effective dates are either not applicable to IGEM 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 2021-22.

2 Objectives and principal activities of IGEM

IGEM was formally established as a public service office on 1 July 2014 under amendments to the *Disaster Management Act 2003*. IGEM provides assurance and advice to enhance Queensland's disaster management arrangements.

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

Funding for IGEM'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 2022

	2022	2021
	\$'000	\$'000
3 Appropriation revenue		
Reconciliation of payments from Consolidated Fund to appropriation revenue recognised in Statement of comprehensive income		
Original budgeted appropriation revenue	4,309	4,126
Unforeseen expenditure	62	-
Total appropriation receipts (cash)	4,371	4,126
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	2	76
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(165)	(2)
Net appropriation revenue	4,208	4,200
Appropriation revenue recognised in Statement of comprehensive income	4,208	4,200
Variance between original budgeted and actual appropriation revenue	(101)	74

Accounting Policy - Appropriation revenue for services

Appropriations provided under the *Appropriation Act 2021* are recognised as revenue when received or receivable. Where IGEM has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period.

4 Services received below fair value

Services received below fair value	578	521
Total	578	521

For 2021-22, services received below fair value were provided to IGEM by the Queensland Police Service (QPS). From 1 July 2021 the fair value arrangement was transferred from the Public Safety Business Agency (PSBA) to the QPS. Services provided by QPS to IGEM 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 IGEM.

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 2022

	2022	2021
	\$'000	\$'000
5 Employee expenses		
Employee benefits		
Wages and salaries	2,089	2,045
Employer superannuation contributions	301	279
Long service leave levy	48	44
Annual leave levy	250	215
Other employee benefits	14	(5)
Employee related expenses		
Workers' compensation premium	11	15
Training expenses	10	8
Total	2,725	2,601

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)	22	20
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Accounting Policy - Employee expenses

Wages, salaries and sick leave

Wages and salaries due but unpaid at reporting date are recognised in the Statement of financial position at the current salary rates.

For unpaid entitlements expected to be paid within 12 months of the reporting date, the liabilities are recognised at their undiscounted values.

As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Annual leave and long service leave

IGEM 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 IGEM at the specified rate following completion of the employee's service each pay period. IGEM's obligations are limited to those contributions paid.

Workers' compensation premium

IGEM 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 2022

6 Key Management Personnel disclosures

(a) Details of key management personnel (KMP)

Key management personnel include those positions that had direct or indirect authority and responsibility for planning, directing and controlling the activities of IGEM during 2021-22. IGEM's responsible Minister is the Minister for Police and Corrective Services and Minister for Fire and Emergency Services and is identified as part of IGEM's KMP. Further information on non-Ministerial KMP personnel 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 IGEM 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. IGEM 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 2022

6 Key Management Personnel disclosures (continued)

(c) Remuneration expenses

1 July 2021 – 30 June 2022

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)	316	6	7	36	-	365
Director, Interoperability and Innovation	103	6	3	19	-	131
Director, Interoperability and Innovation Acting (04 April 2022 - 30 June 2022)	38	-	1	4	-	44
Director, Governance and Reporting	157	6	4	19	-	185
Director, Research and Engagement (01 July 2021 - 03 June 2022)	90	6	2	11	-	108
Director, Research and Engagement Acting (24 December 2021 - 30 June 2022)	81	-	2	8	-	90
Director, Legal, Monitoring and Evaluation (Appointed 11 October 2021)	102	-	3	12	-	117

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 IGEM's functions under Section 16C of the *Disaster Management Act 2003*.

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

There were no material related party transactions associated with IGEM's KMP during 2021-22 (2020-21: nil).

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2022

	2022	2021
	\$'000	\$'000
7 Supplies and services		
Communication expenses	30	19
Computer expenses	1	-
Consultancies and contractors	81	92
Lease rentals	366	351
Property expenses	65	67
Shared service provider expenses	114	126
Travel	45	32
Analytical and data collection services	85	-
Conference workshop costs	(7)	38
Minor plant and equipment purchases	14	32
Other	66	50
Total	860	807

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	15
Insurance premiums - QGIF	4	4
Services provided below fair value **	578	521
Total	597	540

* Total audit fees to the Queensland Audit Office relating to the 2021-22 financial statements are estimated to be \$15,000 (2020-21: \$14,500). The balance of the fees for the 2021-22 audit is expected to be incurred and paid in 2022-23.

** 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 IGEM'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, IGEM would be able to claim back, less a \$10,000 deductible, the amount paid to successful litigants.

9 Receivables

Current

Trade debtors	-	5
	-	5
GST receivable	20	14
	20	14
Annual leave reimbursements	100	56
Long service leave reimbursements	64	35
	164	91
Total	185	110

Accounting Policy - Receivables

Trade debtors are recognised at the amounts due at the time of sale or service delivery - the agreed purchase/contract price. IGEM'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 2022

	2022	2021
	\$'000	\$'000
10 Plant and equipment		
<i>Plant & Equipment</i>		
Gross value	8	8
Less: Accumulated depreciation	(7)	(5)
Closing Balance	<u>1</u>	<u>3</u>
Reconciliation		
Opening balance	3	5
Depreciation	(2)	(2)
Closing Balance	<u>1</u>	<u>3</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	105	57
Tax liabilities	3	3
Total	<u>108</u>	<u>60</u>

Accounting Policy - Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and vendor master data payment terms are generally 30 days. However, in response to the COVID-19 pandemic and to minimise potential financial hardship for vendors, payment terms were changed to pay immediately from 25 March 2020. This temporary arrangement remains in place as at 30 June 2022.

12 Accrued employee benefits

Annual leave levy payable	98	61
Long service leave levy payable	15	13
Salaries and wages outstanding	-	23
Total	<u>114</u>	<u>97</u>

Accounting Policy - Accrued employee benefits

No provision for annual leave or long service leave is recognised in IGEM'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

IGEM'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.

IGEM has received below fair value services from the QPS as disclosed in Notes 4 and 8.

IGEM 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 2022

14 Financial instruments		2022	2021
		\$'000	\$'000
(a) Categorisation of financial instruments			
IGEM has the following categories of financial assets and financial liabilities:			
Financial assets	Note		
Cash		2,965	2,220
Financial assets measured at amortised cost:			
Receivables	9	185	110
Total		3,150	2,330
Financial liabilities			
Financial liabilities measured at amortised cost:			
Payables	11	108	60
Total		108	60

(b) Financial risk management

IGEM's activities expose it to a minor degree of financial risk.

Financial risk management is implemented through the QPS pursuant to Government and office policies. These policies seek to minimise potential adverse effects on the financial performance of IGEM and ensures IGEM 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 IGEM becomes party to the contractual provisions of the financial instrument.

15 Events occurring after balance date

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 2022

16 Budgetary reporting

Statement of comprehensive income	Variance Note	Original budget 2022 \$'000	Actual 2022 \$'000	Variance 2022 \$'000
Income from continuing operations				
Appropriation revenue		4,309	4,208	(101)
Services received below fair value		535	578	43
Total revenue		4,844	4,786	(58)
Expenses from continuing operations				
Employee expenses	16(a)	3,043	2,725	(318)
Supplies and services	16(b)	1,244	860	(384)
Grants and subsidies		-	24	24
Depreciation		-	2	2
Other expenses		557	597	40
Total expenses from continuing operations		4,844	4,208	(636)
Operating results for the year		-	578	578

Explanation of major variances

- 16(a) Employee expenses were below budget due to vacant positions which were unable to be filled during part of the year due to Government recruitment restrictions.
- 16(b) Supplies and services were below budget due to reduced expenditure as a consequence of the COVID-19 pandemic, including reduced travel related expenditure due to revised timing of planned travel and delays in purchase of computer consumables.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2022

16 Budgetary reporting (continued)

Statement of financial position	Variance Note	Original budget 2022 \$'000	Actual 2022 \$'000	Variance 2022 \$'000
Assets				
Current assets				
Cash	16(c)	1,503	2,965	1,462
Receivables	16(d)	25	185	160
Prepayments		17	10	(7)
Total current assets		1,545	3,160	1,615
Non-current assets				
Plant and equipment		4	1	(3)
Total non-current assets		4	1	(3)
Total assets		1,549	3,161	1,612
Liabilities				
Current liabilities				
Payables	16(e)	14	108	94
Accrued employee benefits		111	114	3
Other current liabilities	16(f)	-	165	165
Total current liabilities		125	387	263
Total liabilities		125	387	263
Net assets		1,424	2,774	1,350
Equity				
Total equity		1,424	2,774	1,350

Explanation of major variances

- 16(c) Cash variance relates to savings strategies adopted by IGEM enabling IGEM to operate in surplus for 2021-22 and to provide available cash for future initiatives or capital acquisitions.
- 16(d) Receivables variance pertains to long service leave and annual leave claim received in July 2022.
- 16(e) Payables variance pertains to expenses incurred but not yet paid for the South East Queensland Rainfall and Flood Review 2022.
- 16(f) Other current liabilities variance pertains to approved deferred appropriation payable for the South East Queensland Rainfall and Flood Review 2022.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2022

16 Budgetary reporting (continued)

Statement of cash flows	Variance Note	Original budget 2022 \$'000	Actual 2022 \$'000	Variance 2022 \$'000
Cash flows from operating activities				
<i>Inflows:</i>				
Services appropriation receipts		4,309	4,371	62
User charges and fees		1	5	4
GST input tax credits from ATO	16(g)	-	78	78
GST collected from customers		-	2	2
Other	16(g)	132	-	(132)
<i>Outflows:</i>				
Employee expenses	16(h)	(3,043)	(2,769)	274
Supplies and services	16(i)	(1,376)	(812)	564
Grants and subsidies		-	(24)	(24)
GST paid to suppliers	16(j)	-	(85)	(85)
GST remitted to ATO		-	(2)	(2)
Other	16(j)	(23)	(19)	4
Net cash provided by/(used in) operating activities		-	745	745
Net increase/(decrease) in cash		-	745	745
Cash at beginning of financial year		1,503	2,220	717
Cash at end of financial year		1,503	2,965	1,462

- 16(g) Variance relates to the timing of GST input tax credits receivable from the ATO which is included in other inflows in the budget.
- 16(h) Employee expenses were below budget due to vacant positions which were unable to be filled during part of the year due to Government recruitment restrictions.
- 16(i) Supplies and services were below budget due to reduced expenditure as a consequence of the COVID-19 pandemic, including reduced travel related expenditure due to revised timing of planned travel and delays in purchase of computer consumables.
- 16(j) Variance relates to the timing of GST input tax credits payable to the ATO which is included in other outflows in the budget.

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 2022 and of the financial position of IGEM 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 26/8/22



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

Date 26/8/22

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 2022, 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 2022, 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 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 2022:

- 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.



29 August 2022

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	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	2
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1	3
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2	1
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	1
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4	1
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5	1
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10	5
Non-financial performance	<ul style="list-style-type: none"> Government’s objectives for the community and whole-of-government plans/specific initiatives 	ARRs – section 11.1	8
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.2	8-11
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.3	12
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	14
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	15
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	16
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	Not applicable
	<ul style="list-style-type: none"> Public Sector Ethics 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	22
	<ul style="list-style-type: none"> Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5	18
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6	18
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	18
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	19
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	19-20
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 14.4	20
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 14.5	21

Summary of requirement		Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> • Information Security attestation 	ARRs – section 14.6	21
Governance – human resources	<ul style="list-style-type: none"> • Strategic workforce planning and performance 	ARRs – section 15.1	22
	<ul style="list-style-type: none"> • Early retirement, redundancy and retrenchment 	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	23
Open Data	<ul style="list-style-type: none"> • Statement advising publication of information 	ARRs – section 16	24
	<ul style="list-style-type: none"> • Consultancies 	ARRs – section 31.1	https://data.qld.gov.au
	<ul style="list-style-type: none"> • Overseas travel 	ARRs – section 31.2	https://data.qld.gov.au
	<ul style="list-style-type: none"> • Queensland Language Services Policy 	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	<ul style="list-style-type: none"> • Certification of financial statements 	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	25-42
	<ul style="list-style-type: none"> • Independent Auditor’s Report 	FAA – section 62 FPMS – section 46 ARRs – section 17.2	43-45

FAA

Financial Accountability Act 2009

FPMS

Financial and Performance Management Standard 2019

ARRs

Annual report requirements for Queensland Government agencies