

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.