

# ANNUAL REPORT 2022–23



## Document details

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# Letter of compliance



Queensland  
Government

**Inspector-General of  
Emergency Management**

19 September 2023

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

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2022–2023 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 44 of this annual report.

Yours sincerely

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

Alistair Dawson APM  
**Inspector-General of Emergency Management**

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## Message from the Inspector-General

I am pleased to present the Office of the Inspector-General of Emergency Management's (the office) Annual Report 2022–23.

This financial year has shaped up to be an eventful year for the office. Queensland continues to recover from and be impacted by significant weather events that have long-lasting effects on our communities. My staff and I have heard firsthand the devastating economic, environmental and social impacts these events have had on the community through our extensive engagement undertaken with communities as part of delivering the *Southeast Queensland Rainfall and Flooding February to March 2022 Review Report 1: 2022-2023*.

In completing this review, the office assessed the effectiveness of preparedness activities undertaken during the rainfall and flooding event that occurred from 22 February 2022 to 7 March 2022 in Southeast Queensland. This also included the timing and effectiveness of Emergency Alerts that were issued, the timing and effectiveness of other communication and information, and the effectiveness of cooperation between agencies.

Through written submissions received and local forums held with a wide cross-section of communities, we heard incredible stories of the enduring Queensland spirit. The impact of this event was not isolated. Earlier flood events resulted in communities feeling the compounding nature and effect of these events had lowered their overall resilience to cope with subsequent severe weather events. To support the delivery of these forums, the office worked with the (then) Department of Communities, Housing and Digital Economy and Australian Red Cross to provide information about recovery assistance as well as to support community members when sharing their experiences between Gladstone in the north to the Gold Coast and west to Balonne shire. The agency conducted 13 forums attended by 395 members of the community. In following up with community members by the Australian Red Cross, a further \$1.5 million (approximately) of financial support was provided to community members through their grant applications.

In response to the Queensland Government's request the office conducted a review of Queensland's disaster management arrangements (QDMA). This review identified opportunities to enhance Queensland's Disaster Management Arrangements to support a more agile and adaptable framework that draw together all aspects of Prevention, Preparedness, Response, Recovery and Resilience that will assist in preparing the State for the future. It is further informing the transition of disaster management functions to the Queensland Police Service (QPS) and the Queensland Reconstruction Authority (QRA) and other relevant agencies, through membership of the Reform Implementation Taskforce. This review included extensive engagement with the team travelling more than 50,000 kilometres to meet with over 210 partners and practitioners in 38 different locations across Queensland, New South Wales and the Australian Capital Territory.

During 2022–2023, the office:

- continued working with lead agencies to monitor, evaluate and report on the progress of implementation of Queensland Government action plans published in response to office reviews
- delivered a 2022 Queensland disaster management research forum to coincide with the Asia Pacific Ministerial Conference on Disaster Risk Reduction held in Brisbane in September 2022 facilitated an annual disaster management plan assessment process to review the effectiveness of disaster district and local government plans.

I would like to acknowledge the support, guidance and assistance provided by many agencies, local governments and non-government organisations (NGOs), along with interjurisdictional and Commonwealth Government agencies that have provided information, submissions and given their time to support our two major reviews during this year. I sincerely thank all the contributors and I look forward to the office continuing to work with our partner agencies to lead continuous improvement in disaster management during 2023–2024.



Alistair Dawson APM  
**Inspector-General of Emergency Management**

# About us

**Our vision:** *Leading continuous improvement in emergency management*

**Our purpose:** *To enhance emergency management in Queensland*

The office has a key role in reviewing and assessing the effectiveness of Queensland’s disaster management arrangements, building emergency management capability and fostering collaborative partnerships across the disaster management sector.

The office undertakes independent assurance and advice to the Government and conducts reviews of disaster events including bushfire, cyclone, and flood events. This can also include planned reviews to assess preparedness and prevention activities to protect and benefit the community should an event occur. When conducting assurance activities the office uses the *Standard for Disaster Management in Queensland* which establishes the outcomes to be achieved for all entities involved in disaster management.

## Authorising environment

The office has the following legislated functions under section 16C of the *Disaster Management Act 2003*:

- to regularly review and assess the effectiveness of disaster management by the State, including the State disaster management plan and its implementation
- to regularly review and assess the effectiveness of disaster management by district groups and local groups, including district and local disaster management plans
- to regularly review and assess cooperation between entities responsible for disaster management in the *Disaster Management Act 2003*
- to make disaster management standards
- to regularly review and assess disaster management standards
- to review, assess and report on performance by entities responsible for disaster management in the State against the disaster management standards
- to work with entities performing emergency services, departments and the community to identify and improve disaster management capabilities, including volunteer capabilities
- to monitor compliance by departments with their disaster management responsibilities
- to identify opportunities for cooperative partnerships to improve disaster management outcomes
- to report to, and advise, the Minister about issues relating to the functions mentioned above.

## Our values

<i>Adaptability</i>	<i>Courage</i>	<i>Inclusiveness</i>	<i>Integrity</i>	<i>Innovation</i>	<i>Leadership</i>
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## Operating environment

The office delivers its assurance services by investing in and sustaining meaningful partnerships across the disaster management sector. Queensland’s disaster management sector needs to be forward-thinking, collaborative, agile and ready to adapt to meet challenges faced by Queensland’s geographically, economically, and ethnically diverse communities.

Delivery of the legislated functions of the office provides the disaster management sector with accountability to enhance outcomes for Queensland through a shared model of locally led, regionally coordinated and state-facilitated responsibility. This also enables a culture of continuous improvement and best practice in the delivery of co-ordinated responses to keep people safe and support communities to be resilient to disaster risks and impacts.

## Our strategic objectives

The agency's strategic objectives (as set out in the *Strategic Plan 2022–26*) are focussed to:

- Provide assurance and build emergency management capability
- Seek collaborative partnerships
- Focus on our people.

## Our strategic risks and opportunities

### *Risks*

- Increasing complexity, frequency and compounding effect of disaster events in Queensland
- Changing nature of disaster events in Queensland and competing demands on our partners
- Ability to bolster our workforce with innovative and future-focused staff.

### *Opportunities*

- Identify lessons and embed them into practice to inform future direction
- Build innovative practice through stakeholder and new partnerships
- Promote contemporary knowledge and skills through continuous learning.

## Our key partners

The office engages with a diverse group of partners including disaster affected communities, local governments, state, interstate and federal agencies, industry, and NGOs to lead continuous improvement in disaster management.

During 2022–2023, the office worked closely with several key Queensland Government agency partners on a range of assurance activities.

The office continued to receive corporate service support through a Memorandum of Understanding with the QPS for the provision of human resources, information and communication technology, finance, right to information, and procurement services. We continued to hold Service Level Agreements with:

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

# Our key priorities in 2023–24

During the next financial year, the office will focus on delivering a range of assurance activities through our relationships with key partners to enhance disaster management capability across Queensland as it undergoes a period of significant reform. This includes guiding implementation of changes to Queensland’s disaster management arrangements through the Inspector-General of Emergency Management’s (IGEM’s) participation in the Reform Implementation Taskforce.

Staff will continue to broker partnerships that build pathways and connect expertise through the Queensland Disaster Management Research Framework and Local Disaster Management Officer Network. Through a dedicated capability uplift project, staff recruitment and wellbeing will be prioritised to improve levels of employee engagement and satisfaction. This will occur in alignment to changes arising from the introduction of the *Public Sector Act 2022*.

## Our non-financial performance

A summary of the office’s achievements under its three strategic objectives are outlined below.

<b><i>Strategic objective 1</i></b>
<b>‘Provide assurance and build emergency management capability’</b>

### *Conduct assurance activities*

- Delivered the:
  - *South East Queensland Rainfall and Flooding February to March 2022 Review Report 1: 2022-23*
  - *Review of Queensland’s Disaster Management Arrangements (QDMA) Report 2: 2022-2023*
- Conducted and finalised the 2022 Disaster Management Plan Assessment process.
- Commenced the 2023 Disaster Management Plan Assessment process.
- Worked collaboratively across the sector on assurance activities and reviews that promote examples of good practice to share opportunities so that we can continue to strengthen the resilience of our disaster management system including:
  - Promoting good practice examples provided by local and district disaster management groups from the 2022 Disaster Management Plan Assessment process, including linking good practice examples to the Standard for Disaster Management in Queensland.
  - Identifying and promoting good practice examples from the *South East Queensland Rainfall and Flooding February to March 2022 Review Report 1: 2022-23* which included keeping supply chain moving through the safe reopening of the Port of Brisbane and the importance of prioritising disaster management training exercises for managing referable dams.
  - Identifying and promoting good practice examples from the *Review of Queensland’s Disaster Management Arrangements (QDMA) Report 2: 2022-2023* including examples of collaboration between local governments as well as cross border collaboration.
- Commenced the development of case studies to promote innovation, good practice and lessons identified for incorporation in the state as it moves into a more complex environment.



### *Build emergency management capability*

- Supported partners by participating in the 2023 First Nations Mayors Summit hosted by the Queensland Police Service Commissioner in Cairns.
- Provided evidence to assist the Senate Select Committee on Australia’s Disaster Resilience in their inquiry into Australia’s preparedness, response and recovery workforce models, as well as alternative models to disaster recovery through a written submission and in-person attendance by the IGEM.
- Promoted inclusion by creating opportunities for First Nations people to influence the design and delivery of Queensland’s disaster management arrangements by hosting a First Nations round table discussion to inform the *Review of Queensland’s Disaster Management Arrangements (QDMA) Report 2: 2022–2023*.

Demonstrated sector-wide leadership through representation at Regional Community Forums across Mackay, Isaac and Whitsunday by attendance of the IGEM to support the Minister for Police, Minister for Corrective Services and Minister for Fire and Emergency Services.

### *Monitoring and evaluation*

- Worked with lead agencies to monitor, evaluate and report on the progress of implementation of Queensland Government action plans published in response to review reports.
- Publicly released the monitoring, evaluation and reporting program status of recommendations as at 31 July 2022 which is available on the office’s website.

### *Lessons Management*

- Facilitated and supported lessons management and research activities to promote a culture of learning and continuous improvement across the disaster management sector.
- Collaborated through the Australasian Lessons Management Community of Practice that is co-hosted by the Australian Civil Military Centre and the Australasian Fire Authorities Council to mobilise knowledge to where it can be best applied to keep our communities safe. This included the office staff attending nationally facilitated and accredited lessons management training.

<b><i>Strategic objective 2</i></b>
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<b>‘Seek collaborative partnerships’</b>
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### *Support continuous improvement*

- Connected with partners to observe disaster management exercises, share disaster management knowledge and best practice locally, nationally and through international networks.
- Supported and highlighted the outstanding achievements of women including:
  - the IGEM International Women’s Day awards, later recognised and published in the 2022–2023 Queensland Women’s Budget Statement.
- Participated in and promoted the Leading Women Network by providing professional development and networking opportunities to raise common issues experienced by women in public safety business agencies as a forum to discuss with senior executive members of partner agencies.

### *Research collaboration*

- Continued supporting the Queensland Disaster and Resilience Institute through Program Board membership to collaboratively explore concepts to build and embed research capability across and within the disaster management sector.

- Championed the United Nations Asia-Pacific Ministerial Conference on Risk Reduction by: partnering with QRA to promote the Government’s commitment to the Sendai Framework for Disaster Risk Reduction 2015–2030; presenting to highlight the key role of research in continuously improving disaster and emergency management; and meeting with international delegates to share Queensland lessons about reducing disaster risk and building resilience.
- Supporting Griffith University to secure federal funding, through the multi-university Healthy Environments and Lands (HEAL) Network, to address the complexities of the changing environment on health systems and services.
- Providing in-kind support to Griffith University and the Australian Red Cross for a two-year collaboration on Fostering Culturally Inclusive and Future Prepared Emergency Management.
- Encouraging knowledge sharing through presentations at national and international conferences, including: the United Nations Disaster Risk Reduction Ministerial Forum; Floodplain Management Australia Annual Conference; Torres Cape Indigenous Council Alliance Annual Conference and the Local Government Association of Queensland Conference on 31 May 2023.
- Participating in the organising committees for the upcoming Australian Disaster Resilience Conference; the Australia/New Zealand Disaster Management Conference; and the National Lessons Management Forum held in Canberra earlier this year.
- Facilitating consultation with research practitioners to provide input to the review into Queensland’s disaster management arrangements.
- Hosting two Research Advisory Panel meetings and the 2022 Queensland Disaster Management Research Forum on 23 September 2022 to coincide with the Asia Pacific Ministerial Conference on Disaster Risk Reduction garnering interest from the international delegates.

*Local government collaboration*

- Co-hosted a two-day biennial Disaster Management Conference attracting 350 attendees across the state and led a one-day workshop with the Disaster Management Network, District Disaster Manager Group Executive Officers and Emergency Management Coordinators.
- Facilitated a Disaster Management Officer Network Forum as part of the two-day biennial Disaster Management Conference.

<b><i>Strategic objective 3</i></b>
<b>‘Focus on our people’</b>

*Workforce*

- Supported staff to access flexible working arrangements and encouraged uptake of the *Professional Development Allowance Policy* to maximise individual contributions to achieving the office’s objectives and build a workplace culture of high-performance and continuous improvement. Through alignment with this policy, staff commenced a practice of delivering presentations at weekly staff meetings to share knowledge of their recent professional development/training to maximise corporate knowledge.
- Enrolled all staff into the Australian Institute of Aboriginal and Torres Strait Islander Studies CORE Training to learn more about:
  - the unique aspects of Aboriginal and Torres Strait Islander societies and cultures
  - a greater understanding of each individual’s cultural perspectives as a means of understanding others
  - the complexities, challenges and opportunities involved in improving and sustaining policy and program outcomes in partnership with Aboriginal and Torres Strait Islander people.

- Engaged independent organisational culture specialists to commence a capability and skills uplift project to address the 2022 Working for Queensland survey results.
- Staff participation in an online interactive webinar hosted by the Queensland Human Rights Commission as a refresher on the ‘Introduction to the *Human Rights Act 2019 (Qld)*’.
- Three staff attended online training to improve the impact of their public sector writing.

## Key performance measures

The office assesses its performance against its strategic and operational objectives, using measures developed through corporate planning and budgeting processes. Performance targets are outlined in our service delivery statement (SDS), which provides budgeted financial and non-financial information for the financial year.

The office has a single service area objective to provide independent assurance and advice to enhance Queensland’s emergency management arrangements.

The office measures the efficiency and effectiveness of services against key service standards and targets.

*Table: Our key performance measures in the Service Delivery Statement 2023–24*

<b>Service standards</b>	<b>2022–23 Target/ Est. Actual</b>	<b>2022–23 Actual</b>	<b>2023–24 Target/Est.</b>
<b><i>Effectiveness measure</i></b>			
Overall customer satisfaction with IGEM assurance activities	80%	84%	80%
<b><i>Efficiency measure</i></b>			
Average cost per assurance activity (\$’000) <sup>1</sup>	233	257	233

Notes:

1. This service standard has been re-worded from the *2022–23 Service Delivery Statement* and was previously ‘overall customer satisfaction’. The wording has been amended to clarify that it is measuring satisfaction ‘with IGEM assurance activities’. No change has been made to the calculation methodology.

## Our financial performance

### *Summary of financial performance*

The following table summarises the operating result and financial position for 2022–23 and the previous financial year.

### *Operating result and financial position*

Statement of comprehensive income	2022-23	2021-22
	\$'000	\$'000
Total income from continuing operations	4,896	4,786
Total expenses from continuing operations	4,557	4,208
Other comprehensive income	Nil	Nil
<b>Operating result for the year</b>	<b>339</b>	<b>578</b>
Statement of financial position		
Total assets	3,686	3,161
Total liabilities	573	387
<b>Net assets (equity)</b>	<b>3,113</b>	<b>2,774</b>

### **Income and expenses from continuing operations**

For 2022–23, the office received income from continuing operations of \$4.896 million and incurred total expenditure from continuing operations of \$4.557 million. This was comprised of:

Income	2022-23	2021-22
	\$'000	\$'000
Appropriation revenue	4,162	4,208
Services received below fair value	732	578
Other revenue	2	Nil
Expense	2022-23	2021-22
	\$'000	\$'000
Employee expense	2,751	2,725
Supplies and services	1,052	860
Grants and subsidies	Nil	24
Depreciation	1	2
Other expense	752	597

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

### ***Summary of financial position***

The office was in a positive financial position at the end of the financial year. The total equity/net assets at the end of 2022–23 was \$3.113 million. This was comprised of:

<b>Assets</b>	<b>2022–23</b>	<b>2021–22</b>
	<b>\$'000</b>	<b>\$'000</b>
Cash	3,611	2,965
Receivables	75	185
Prepayments	Nil	10
Property, plant and equipment	Nil	1
<b>Liabilities</b>	<b>2022–23</b>	<b>2021–22</b>
	<b>\$'000</b>	<b>\$'000</b>
Payables	50	108
Accrued employee benefits	23	114
Other current liabilities	500	165

There were no significant events after balance date that could be expected to impact the operating result for the office for 2022–23.

**Office of the Inspector-General of Emergency Management  
Financial Statements  
For the year ended 30 June 2023**

Classified as OFFICIAL

**Office of the Inspector-General of Emergency Management**  
**Financial statements**  
**For the year ended 30 June 2023**

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**Office of the Inspector-General of Emergency Management**  
**Statement of comprehensive income**  
**For the year ended 30 June 2023**

	Notes	2023 \$'000	2022 \$'000
<b>Income from continuing operations</b>			
Appropriation revenue	3	4,162	4,208
Services received below fair value	4	732	578
Other revenue		2	-
<b>Total revenue</b>		<b>4,896</b>	<b>4,786</b>
<b>Expenses from continuing operations</b>			
Employee expenses	5	2,751	2,725
Supplies and services	7	1,052	860
Grants and subsidies		-	24
Depreciation	10	1	2
Other expenses	8	752	597
<b>Total expenses from continuing operations</b>		<b>4,557</b>	<b>4,208</b>
<b>Operating result for the year</b>		<b>339</b>	<b>578</b>



**Office of the Inspector-General of Emergency Management**  
**Statement of financial position**  
**For the year ended 30 June 2023**

	Notes	2023 \$'000	2022 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash		3,611	2,965
Receivables	9	75	185
Prepayments		-	10
<b>Total current assets</b>		<b>3,686</b>	<b>3,160</b>
<b>Non-current assets</b>			
Plant and equipment	10	-	1
<b>Total non-current assets</b>		<b>-</b>	<b>1</b>
<b>Total assets</b>		<b>3,686</b>	<b>3,161</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables	11	50	108
Accrued employee benefits	12	23	114
Other current liabilities	3	500	165
<b>Total current liabilities</b>		<b>573</b>	<b>387</b>
<b>Total liabilities</b>		<b>573</b>	<b>387</b>
<b>Net assets</b>		<b>3,113</b>	<b>2,774</b>
<b>Equity</b>			
Contributed equity		669	669
Accumulated surplus		2,444	2,105
<b>Total equity</b>		<b>3,113</b>	<b>2,774</b>

*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 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Contributed equity</b>		
Opening balance	669	669
Closing balance	<u>669</u>	<u>669</u>
<b>Accumulated surplus/(deficit)</b>		
Opening balance	2,105	1,526
Operating result	339	578
Closing balance	<u>2,444</u>	<u>2,105</u>
<b>Total equity</b>	<u><u>3,113</u></u>	<u><u>2,774</u></u>

**Office of the Inspector-General of Emergency Management**  
**Statement of cash flows**  
**For the year ended 30 June 2023**

	2023	2022
	\$'000	\$'000
<b>Cash flows from operating activities</b>		
<i>Inflows:</i>		
Service appropriation receipts	4,497	4,371
User charges and fees	-	5
GST input tax credits from ATO	124	78
GST collected from customers	-	2
Other	2	-
<i>Outflows:</i>		
Employee expenses	(2,735)	(2,769)
Supplies and services	(1,109)	(812)
Grants and subsidies	-	(24)
GST paid to suppliers	(113)	(85)
GST remitted to ATO	-	(2)
Other	(20)	(19)
<b>Net cash provided by/(used in) operating activities</b>	<b>646</b>	<b>745</b>
Net increase/(decrease) in cash	646	745
Cash at beginning of financial year	2,965	2,220
<b>Cash at end of financial year</b>	<b>3,611</b>	<b>2,965</b>

**Reconciliation of operating result to net cash from operating activities**

Operating result	339	578
<b>Non-cash items included in operating result:</b>		
Depreciation expense	1	2
<b>Change in assets and liabilities:</b>		
Increase/(decrease) in accrued employee benefits	(91)	17
(Increase)/decrease in annual leave reimbursement receivable	34	(43)
(Increase)/decrease in GST input tax credits receivable	11	(7)
(Increase)/decrease in long service leave reimbursement receivable	64	(29)
(Increase)/decrease in prepayments	10	11
Increase/(decrease) in trade creditors	(57)	48
(Increase)/decrease in trade receivables	-	5
Increase/(decrease) in other payables	(1)	1
Increase/(decrease) in other current liabilities	335	163
<b>Net cash from operating activities</b>	<b>646</b>	<b>745</b>

**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 2023 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 2023**

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**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 2022 and other authoritative pronouncements.

**(c) Insurance**

The majority of the office's non-current physical assets and other risks are insured through the Queensland Government Insurance Fund (QGIF), premiums being paid on a risk assessment basis.

In addition, the office pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.

**(d) 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).

**(e) Basis of measurement**

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

**(f) 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.

**(g) 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.

**(h) 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.

**(i) Accounting Standards applied for the first time**

No new accounting standards with material impact were applied for the first time in 2022-23.

**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 2023**

	2023	2022
	\$'000	\$'000
<b>3 Appropriation revenue</b>		
Reconciliation of payments from Consolidated Fund to appropriation revenue recognised in Statement of comprehensive income		
Original budgeted appropriation revenue	4,491	4,309
Unforeseen expenditure	<u>6</u>	<u>62</u>
<b>Total appropriation receipts (cash)</b>	<b>4,497</b>	<b>4,371</b>
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	165	2
Less: Closing balance of deferred appropriation payable to Consolidated Fund	<u>(500)</u>	<u>(165)</u>
<b>Net appropriation revenue</b>	<b>4,162</b>	<b>4,208</b>
<b>Appropriation revenue recognised in Statement of comprehensive income</b>	<b>4,162</b>	<b>4,208</b>
Variance between original budgeted and actual appropriation revenue	<u><u>(329)</u></u>	<u><u>(101)</u></u>

**Accounting Policy - Appropriation revenue for services**

Appropriations provided under the *Appropriation Act 2022* 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	<u>732</u>	<u>578</u>
<b>Total</b>	<b><u>732</u></b>	<b><u>578</u></b>

For 2022-23, services received below fair value were provided to IGEM by the Queensland Police Service (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 2023**

	2023	2022
	\$'000	\$'000
<b>5 Employee expenses</b>		
<b>Employee benefits</b>		
Wages and salaries	2,140	2,089
Employer superannuation contributions	291	301
Long service leave levy	57	48
Annual leave levy	213	250
Other employee benefits	11	14
<b>Employee related expenses</b>		
Workers' compensation premium	14	11
Training expenses	21	10
Other employee related expenses	5	-
<b>Total</b>	<b>2,751</b>	<b>2,725</b>

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:

<b>Full-Time equivalent employees (number)</b>	17	22
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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 2023**

**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 2022-23. 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.
Director, Assurance	The Director, Assurance significantly influences the development and delivery of assurance related activities across a broad range of stakeholders, covering the breadth of 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 a broad range of stakeholders, covering the breadth of disaster and emergency management functions.
Director, Research and Communication	The Director, Research and Communication significantly influences the development and delivery of strategic partnerships, communication, media, research and engagement activities across a broad range of stakeholders, covering the breadth of 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 the Executive Management Committee (EMC) and significantly influences the development and delivery of standards and evaluation across a broad range of stakeholders, covering the breadth of 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 2023**

**6 Key Management Personnel disclosures (continued)**

**(c) Remuneration expenses**

1 July 2022 – 30 June 2023

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)	287	3	7	38	-	335
Director, Assurance (Acting 01 July 2022 - 31 October 2022) *	39	1	1	6	-	47
Director, Assurance (Appointed 01 December 2022)	100	1	3	10	-	114
Director, Governance and Reporting (Acting 27 February 2023 - 09 June 2023, Appointed 10 June 2023) * **	48	-	1	5	-	54
Director, Research and Communication (Acting 01 July 2022 - 30 November 2022)	66	-	2	7	-	75
Director, Research and Communication (Appointed 19 December 2022 - 11 May 2023)	58	1	1	7	-	67
Director, Legal, Monitoring and Evaluation (on extended leave 13 December 2022 - 21 May 2023)	84	2	2	11	-	99
Director, Legal, Monitoring and Evaluation Acting (14 December 2022 - 15 June 2023)	73	1	2	9	-	85

\* During 2022-23, the incumbent position holders of these positions have been on extended leave and are not listed as IGEM's KMP members.

\*\* Under an arrangement between QPS and IGEM, a QPS member temporarily provided assistance to transition corporate service support to QPS, in the capacity of this position during the period 10 July 2022 to 9 October 2022 for no charge, before the position was filled permanently later during the year. This support was recognised as services provided below fair value. Refer to Note 4.

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

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

There were no material related party transactions associated with IGEM's KMP during 2022-23 (2021-22: nil).



**Office of the Inspector-General of Emergency Management**  
**Notes to the financial statements**  
**For the year ended 30 June 2023**

	2023	2022
	\$'000	\$'000
<b>7 Supplies and services</b>		
Communication expenses	11	30
Computer expenses	1	1
Consultancies and contractors	182	81
Maintenance and repairs	2	-
Lease rentals	375	366
Property expenses	67	65
Shared service provider expenses	118	114
Stationery and printing costs	18	21
Travel	107	45
Analytical and data collection services	-	85
Conference workshop costs	68	(7)
Minor plant and equipment purchases	15	14
Other	89	45
<b>Total</b>	<b>1,052</b>	<b>860</b>

**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	5	4
Services provided below fair value **	732	578
<b>Total</b>	<b>752</b>	<b>597</b>

\* Total audit fees to the Queensland Audit Office relating to the 2022-23 financial statements are estimated to be \$15,375 (2021-22: \$15,000). The unsettled audit fees for the 2022-23 audit is expected to be incurred and paid in 2023-24.

\*\* An equal amount is recognised as revenue and an expense for services received below fair value. Refer to 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	-	-
GST receivable	9	20
	<b>9</b>	<b>20</b>
Annual leave reimbursements	66	100
Long service leave reimbursements	-	64
	<b>66</b>	<b>164</b>
<b>Total</b>	<b>75</b>	<b>185</b>

**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 2023**

	2023 \$'000	2022 \$'000
<b>10 Plant and equipment</b>		
<i>Plant &amp; Equipment</i>		
Gross value	8	8
Less: Accumulated depreciation	<u>(8)</u>	<u>(7)</u>
Closing Balance	<u><u>-</u></u>	<u><u>1</u></u>
<b>Reconciliation</b>		
Opening balance	1	3
Depreciation	<u>(1)</u>	<u>(2)</u>
Closing balance	<u><u>-</u></u>	<u><u>1</u></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**

**Current**

Trade creditors	48	105
Tax liabilities	<u>2</u>	<u>3</u>
<b>Total</b>	<u><u>50</u></u>	<u><u>108</u></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 arrangement remains in place as at 30 June 2023.

**12 Accrued employee benefits**

**Current**

Annual leave levy payable	8	98
Long service leave levy payable	<u>15</u>	<u>15</u>
<b>Total</b>	<u><u>23</u></u>	<u><u>114</u></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 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 2023**

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<b>14 Financial instruments</b>		<b>2023</b>	<b>2022</b>
		<b>\$'000</b>	<b>\$'000</b>
<b>(a) Categorisation of financial instruments</b>			
IGEM has the following categories of financial assets and financial liabilities:			
<b>Financial assets</b>	<b>Note</b>		
Cash		3,611	2,965
Financial assets measured at amortised cost:			
Receivables	9	75	185
<b>Total</b>		<b>3,686</b>	<b>3,150</b>
<b>Financial liabilities</b>			
Financial liabilities measured at amortised cost:			
Payables	11	50	108
<b>Total</b>		<b>50</b>	<b>108</b>

**(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 2023**

**16 Budgetary reporting**

Statement of comprehensive income	Variance Note	Original budget 2023 \$'000	Actual 2023 \$'000	Variance 2023 \$'000
<b>Income from continuing operations</b>				
Appropriation revenue	16(a)	4,491	4,162	(329)
Services received below fair value	16(b)	592	732	140
Other revenue		-	2	2
<b>Total revenue</b>		<b>5,083</b>	<b>4,896</b>	<b>(187)</b>
<b>Expenses from continuing operations</b>				
Employee expenses	16(c)	3,227	2,751	(476)
Supplies and services	16(d)	1,242	1,052	(190)
Depreciation		-	1	1
Other expenses	16(e)	614	752	138
<b>Total expenses from continuing operations</b>		<b>5,083</b>	<b>4,557</b>	<b>(526)</b>
<b>Operating results for the year</b>		<b>-</b>	<b>339</b>	<b>339</b>

**Explanation of major variances**

- 16(a) Appropriation revenue variance is due to an approved deferral into 2023-24 of funding associated with an ongoing project.
- 16(b) Services received below fair value variance is primarily due to the cost of the transition of IGEM officers to the QPS Aurion payroll instance in 2022-23.
- 16(c) Employee expenses variance is due to vacant positions which were unable to be filled due to recruitment challenges.
- 16(d) Supplies and services are below budget as a result of reduced contracting services, the revised timing of conferences and workshops, and delays in the purchase of office equipment.
- 16(e) Other expenses variance is primarily due to the cost of the transition of IGEM officers to the QPS Aurion payroll instance in 2022-23.

**Office of the Inspector-General of Emergency Management**  
**Notes to the financial statements**  
**For the year ended 30 June 2023**

**16 Budgetary reporting (continued)**

Statement of financial position	Variance Note	Original budget 2023 \$'000	Actual 2023 \$'000	Variance 2023 \$'000
<b>Assets</b>				
<b>Current assets</b>				
Cash	16(f)	2,218	3,611	1,393
Receivables	16(g)	88	75	(13)
Prepayments	16(h)	21	-	(21)
<b>Total current assets</b>		<b>2,327</b>	<b>3,686</b>	<b>1,359</b>
<b>Non-current assets</b>				
Plant and equipment		2	-	(2)
<b>Total non-current assets</b>		<b>2</b>	<b>-</b>	<b>(2)</b>
<b>Total assets</b>		<b>2,329</b>	<b>3,686</b>	<b>1,357</b>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Payables	16(i)	36	50	14
Accrued employee benefits	16(j)	97	23	(74)
Other current liabilities	16(k)	-	500	500
<b>Total current liabilities</b>		<b>133</b>	<b>573</b>	<b>440</b>
<b>Total liabilities</b>		<b>133</b>	<b>573</b>	<b>440</b>
<b>Net assets</b>		<b>2,196</b>	<b>3,113</b>	<b>917</b>
<b>Equity</b>				
<b>Total equity</b>		<b>2,196</b>	<b>3,113</b>	<b>917</b>

**Explanation of major variances**

- 16(f) Cash variance relates to IGEM's operating surplus, resulting from measured savings strategies and lower employee expenses from vacant positions.
- 16(g) Receivables variance relates to additional claims made from the long service leave central scheme.
- 16(h) Prepayment variance is due to the absence of advanced payments of employee expenses at year end.
- 16(i) Payables variance is due to corporate card clearing.
- 16(j) Accrued employee benefits variance is due to accrued annual leave levy payable.
- 16(k) Other current liabilities variance is due to a 2022-23 appropriation deferral into 2023-24.

**Office of the Inspector-General of Emergency Management**  
**Notes to the financial statements**  
**For the year ended 30 June 2023**

**16 Budgetary reporting (continued)**

Statement of cash flows	Variance Note	Original budget 2023 \$'000	Actual 2023 \$'000	Variance 2023 \$'000
<b>Cash flows from operating activities</b>				
<i>Inflows:</i>				
Services appropriation receipts		4,491	4,497	6
User charges and fees		1	-	(1)
GST input tax credits from ATO	16(l)	-	124	124
GST collected from customers		-	-	-
Other	16(l)	132	2	(130)
<i>Outflows:</i>				
Employee expenses	16(m)	(3,227)	(2,735)	492
Supplies and services	16(n)	(1,374)	(1,109)	265
GST paid to suppliers	16(o)	-	(113)	(113)
GST remitted to ATO		-	-	-
Other		(23)	(20)	3
<b>Net cash provided by/(used in) operating activities</b>		<u>-</u>	<u>646</u>	<u>646</u>
Net increase/(decrease) in cash		-	646	646
Cash at beginning of financial year		2,218	2,965	747
<b>Cash at end of financial year</b>		<u>2,218</u>	<u>3,611</u>	<u>1,393</u>

**Explanation of major variances**

- 16(l) Variance relates to the timing of GST input tax credits receivable from the ATO which is included in other inflows in the budget.
- 16(m) Outgoing costs associated with employee expenses is less than budgeted as a result of vacant positions. These positions could not be filled due to recruitment challenges.
- 16(n) Supplies and services were less than budgeted due to the revised timing of conferences and workshops, and delays in the purchase of office equipment.
- 16(o) Variance relates to the timing of GST input tax credits payable to the ATO which is included in other outflows in the budget.

**Office of the Inspector-General of Emergency Management  
Management Certificate for the year ended 30 June 2023**


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**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 2023 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.*



Signature  
Alistair Dawson APM

Accountable Officer  
Inspector-General of Emergency Management

Date: 25/8/2023



Signature  
Nick Viles  
B.C.A, Grad Cert Prof Acctg, MIPA, AFA

Chief Finance Officer

Date: 25/08/2023

## 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 2023, 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 2023, 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 material accounting policy 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 forming an opinion on the effectiveness of the department's internal controls, but allows me to form an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of material accounting policy information 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 2023:

- 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.



Michael Claydon  
as delegate of the Auditor-General

28 August 2023

Queensland Audit Office  
Brisbane

# Organisational structure



As at 30 June 2023, the office is comprised of four key streams<sup>1</sup>:

### Legal, Monitoring and Evaluation

- The **Legal, Monitoring and Evaluation** stream provides high quality independent legal advice to the IGEM and the executive governance teams as well as the Monitoring Evaluation and Reporting function for reporting on review recommendations.

### Research and Communications

- The **Research and Communications** stream develops and delivers strategic partnerships, communication, media, research and engagement activities across a broad range of stakeholders covering the breadth of disaster management functions.

### Governance and Reporting

- The **Governance and Reporting** stream delivers performance reporting activities and works closely with central agencies to develop internal strategy to embed sound governance practices.

### Assurance.

- The **Assurance** stream is responsible for the development and delivery of disaster and emergency management functions in Queensland and leads operational and emergent assessment work.

<sup>1</sup> In December 2022, the executive management role titles of ‘Director, Research and Communications’ and ‘Director, Assurance’ were re-named to align more effectively with the office’s role and legislative functions.

# Executive Management

During 2022–23, the office continued to be managed by its two leadership groups, operating under separate Terms of Reference identified as the:

- Executive Leadership Team (ELT); and
- Executive Management Committee (EMC).

The ELT provides leadership and direction on strategic and operational issues and supports the IGEM as the accountable officer under section 61 of the *Financial Accountability Act 2009*, to achieve efficient, effective and financially responsible management for the office.

The EMC provides leadership, management, and advice on strategic and operational matters, supporting the IGEM by implementing the annual operational plan and ensuring the office meets its performance goals as set out in the relevant strategic plan.

***Executive Leadership Team (as at 30 June 2023)***

- *Mr Alistair Dawson APM, EMPA, MBA, GAICD, Inspector-General of Emergency Management*

The Inspector-General of Emergency Management is responsible for leading and managing the office 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 Mr Dawson'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 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 a 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 Ian Thompson APM, MSt (Cantab), Director – Assurance*

Mr Thompson brings over 38 years of policing experience in Queensland to the office. He has worked in diverse roles across Queensland including as a detective and 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 for meritorious service.

- *Ms Darlene Mowle, GCertPubSecMgmt, AGIA, Director – Governance and Reporting*

Ms Mowle provides strategic advice to the IGEM on performance, governance, policy and practice in relation to disaster management and office operations, and acts as a liaison for corporate service suppliers. An early career with small businesses and regional banking embedded a lifelong commitment to putting people at the heart of continuous improvement and using effective governance to achieve quality organisational outcomes. Over the last twenty-five years, Ms Mowle has maintained this commitment by promoting diverse perspectives and using personal drive and resilience to effect positive change in various disaster and emergency operational environments and through her work with community led NGOs.

- *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. Prior to commencing with the office, Ms Mercer was engaged as Registrar at the Board of Professional Engineers of Queensland.

## Queensland public sector values

The office promotes and aligns to the Queensland Public Sector values and behaviours as outlined in the *Office of the Inspector-General of Emergency Management Strategic Plan 2022–26*. These values inform and guide operational activities of:



### Customers first

- Know your customer
- Deliver what matters
- Make decisions with empathy



### Ideas into action

- Challenge the norm and suggest solutions
- Encourage and embrace new ideas
- Work across boundaries



### Unleash potential

- Expect greatness
- Lead and set clear expectations
- Seek, provide and act on feedback



### Be courageous

- Own your actions, successes and mistakes
- Take calculated risks
- Act with transparency



### Empower people

- Lead, empower and trust
- Play to everyone's strengths
- Develop yourself and those around you

## Public Sector Ethics

### *Conduct and complaints*

The office continues to support the *Public Sector Ethics Act 1994* to build an accountable public sector office. All staff undertake an annual review of the Code of Conduct, which is monitored through internal reporting and implemented by training with their respective line manager.

During 2022–23, there were:

- nil complaints received
- nil cases involving allegations of corrupt conduct and/or misconduct
- nil public interest disclosures received.

## Human Rights

On 1 January 2020, the *Human Rights Act 2019 (Qld)* (the Act) came into effect. The office has made a commitment to respect, protect and promote human rights in our decision-making and actions. There were no human rights complaints received during this period.

To further the objectives of the Act, the IGEM met with representatives from the Queensland Human Rights Commission and invited a submission as part of the *Review of Queensland's Disaster Management Arrangements (QDMA) Report 2: 2022-2023* to understand the interface between human rights and Queensland's disaster management arrangements (QDMA).

The QDMA review highlighted the alignment between the Act and the Sendai Framework for Disaster Risk Reduction 2015 – 2030 adopted in Queensland by noting disaster management is to be compatible with human rights wherever possible. The report noted that disasters disproportionately impact individuals who already experience discrimination, disadvantage and inequality. Socio-economic, cultural, demographic, geographic and other factors that prevent people from seeking disaster risk reduction information, or accessing disaster management services, need to be understood and addressed as part of effective and equitable disaster management.

Within this report, it highlights that there is capacity for the QDMA to enhance linkages that support inclusion by considering human rights and applying compatible decision-making principles across prevention, preparedness, response, recovery and resilience. This will support the effective implementation of the QDMA's 'shared responsibility' principle.

In March 2023, in consultation with QPS, a number of internal office policies were republished and this process considered the objectives of the Act. Further consultation will occur with respect to the *Public Sector Act 2022*.

# Governance – Risk management and accountability

## Risk Management

Effective risk management supports implementation of the office’s strategic plan and ensures internal controls align with organisational objectives. Risk management is an integral component of improving strategic and operational performance and is regarded by the office as a process that protects and creates value within the agency.

In 2023–2024 the office will seek to adapt its enterprise risk management framework to build capability internally and improve overall performance management reporting in accordance with the *Financial Accountability Act 2009*.

## Audit committee

The office continues to receive oversight by an independent Audit and Risk Committee (ARC). During the 2022–2023 financial year, the ARC met on three occasions. Its role is to act as an advisory body independent of management and internal and external audit, reporting directly to the IGEM on accountability and audit related matters. It assists the accountable officer by:

- providing an independent review of the organisation’s reporting functions to ensure the integrity of the financial reports
- ensuring all internal control and risk management functions are operating effectively and reliably.
- Providing strong and effective oversight of the organisation’s internal and external audit functions.

Table: ARC Committee membership between 1 July 2022 and 30 June 2023.

Position	Committee Role	Number of meetings attended	Remuneration paid by QPS
Consultant – Jenny Walker	Chair External member	3	\$645
Consultant – Geoff Waite	External member	3	\$804
Inspector-General of Emergency Management	Internal member	3	Not applicable
Director, Office of the Inspector-General of Emergency Management	Internal member	3	Not applicable

Standing attendees of the ARC for the IGEM are:

- the nominated Chief Finance Officer
- the nominated Head of Internal Audit
- a representative of the Queensland Audit Office (QAO).

The ARCs key achievements in 2022–23 include:

- oversight of the QAOs Audit Program
- ensuring the adequacy of financial statements and the appropriateness of accounting policies used
- monitoring compliance of the office’s strategic risk register and quarterly performance reporting
- consideration of audit reports and oversight of the implementation of audit report recommendations and actions.

## Internal Audit

During 2022–23, the office’s internal audit function was managed by the Director of Internal Audit QPS, in accordance with the *Financial Accountability Act 2009*.

The Internal Audit Unit (the unit) provides independent assurance and advice to the ARC.

The *Internal Audit Charter* sets out the authority and responsibility conferred on the Internal Audit function under section 24, *Financial and Performance Management Standard 2019* and section 78, *Financial Accountability Act 2009*. The internal audit function is delivered through a blend of internal staffing and a co-sourced partner arrangement.

The unit’s function is independent of the activities it reviews, of 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).

There was one audit completed as part of the 2022–23 Annual Internal Audit Plan.

As at 30 June 2023, there are no outstanding internal audit recommendations for previous internal audit reports.

## External scrutiny

External audits and reviews add value to the public sector through recommendations that improve business operations. The following reports were published in 2022–2023 and were relevant to the office:

- *QAO Local government 2022, Report 15: 2022–23*

This report summarises the audit results of Queensland’s 77 local government entities (councils) and the entities they control.

- *State entities 2022 Report 11: 2022–23*

This report summarises the audit results of 253 Queensland state government entities, including the 20 core government departments. It also analyses the consolidated financial performance of the Queensland Government and evaluates the timeliness of their financial reporting and effectiveness of their internal controls.

## **Information systems and recordkeeping**

### ***Information systems***

The QPS Information Management Unit (IMU) as the provider of corporate services to Queensland's public safety agencies during 2022–23, was responsible for recordkeeping and information systems on behalf of the office.

The IMU within the Frontline and Digital Division of QPS, advises 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.

### ***Record keeping***

During the reporting period, QPS consulted with staff regarding their recordkeeping responsibilities, and provided advice to the office with respect to their continued transition to a fully electronic information and recordkeeping environment.

The office currently uses the Objective electronic Document and Records Management System (eDRMS), SharePoint Online and other Microsoft applications, to meet its electronic document management requirements, including for Ministerial and Executive Correspondence. Training was conducted by IMU staff for key staff in the use of the Objective eDRMS.

IMU maintains legacy hardcopy records via the RecFind Recordkeeping System. These can be provided to the office upon request. IMU also advises on, and facilitates, lawful disposal processes for records once retention period requirements are satisfied and authorisation is provided by delegates. Records of destruction for all records are kept permanently.

No office records were transitioned to Queensland State Archives during the reporting period.

There were no breaches of record-keeping in the 2022–23 reporting period.

### ***Open Data***

Additional information is available online at [data.qld.gov.au](http://data.qld.gov.au)



## Governance – Human Resources

### *Workforce profile*

The office is a small public service entity with 21 staff who support the IGEM to plan, develop and conduct assurance projects. On 1 March 2023, the office welcomed the introduction of the *Queensland Public Sector Act 2022* that provides a framework to guide the objectives of:

- being responsive to the community we serve;
- reframing relationships with Aboriginal peoples and Torres Strait Islander peoples;
- fairness in the employment and treatment of employees; and
- provides a high-performing, apolitical and representative workforce to provide trusted advice to the government, our partners and the community.

The following workforce data is captured as at the June quarter 2023.

*Table: Total staffing*

Total staffing	
Headcount	17
Paid FTE	16.6

*Table: Occupation types by FTE*

Occupation types by FTE	
Corporate	0.00 %
Frontline and Frontline Support	100.00%

*Table: Appointment type by FTE*

Appointment type by FTE	
Permanent	81.93%
Temporary	12.05 %
Casual	0.00 %
Contract	6.02 %

*Table: Employment status by headcount*

Employment Status by Headcount	
Full-time	82.35 %
Part-time	17.65 %
Casual	0.00 %

*Table: Gender*

Gender	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Woman	12	70.59%
Man	5	29.41%
Non-binary	0	0.00%

Table: Diversity target group data

Diversity Groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	12	70.59%
Aboriginal Peoples and Torres Strait Islander Peoples	0	0.00%
People with disability	0	0.00%
Culturally and Linguistically Diverse – Speak a language at home other than English <sup>^</sup>	0	0.00%

<sup>^</sup> This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home.

Table: Target group data for Women in Leadership Roles

	Women (Headcount)	Women as percentage of total leadership cohort (Calculated on headcount)
Senior Officers (Classified and s122 equivalent combined)	2	66.67%
Senior Executive Service and Chief Executives (Classified and s122 equivalent combined)	0	0.00%

## Early retirement, redundancy and retrenchment

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

# Compliance Checklist

Table: Summary of annual report reference requirements by page number

Summary of requirement	Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> <li>A letter of compliance from the accountable officer or statutory body to the relevant Minister/s</li> </ul>	ARRs – section 7 Page 3
Accessibility	<ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARRs – section 9.1 Page 2 Page 44
	<ul style="list-style-type: none"> <li>Public availability</li> </ul>	ARRs – section 9.2 Page 2
	<ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3 Page 2
	<ul style="list-style-type: none"> <li>Copyright notice</li> </ul>	<i>Copyright Act 1968</i> ARRs – section 9.4 Page 2
	<ul style="list-style-type: none"> <li>Information Licensing</li> </ul>	<i>QGEA – Information Licensing</i> ARRs – section 9.5 Page 2
General information	<ul style="list-style-type: none"> <li>Introductory Information</li> </ul>	ARRs – section 10 Page 6
Non-financial performance	<ul style="list-style-type: none"> <li>Government’s objectives for the community and whole-of-government plans/specific initiatives</li> </ul>	ARRs – section 11.1 Page 8
	<ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>	ARRs – section 11.2 Page 11
	<ul style="list-style-type: none"> <li>Agency service areas and service standards</li> </ul>	ARRs – section 11.3 Page 11
Financial performance	<ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>	ARRs – section 12.1 Page 12
Governance – management and structure	<ul style="list-style-type: none"> <li>Organisational structure</li> </ul>	ARRs – section 13.1 Page 35
	<ul style="list-style-type: none"> <li>Executive management</li> </ul>	ARRs – section 13.2 Page 35
	<ul style="list-style-type: none"> <li>Government bodies (statutory bodies and other entities)</li> </ul>	ARRs – section 13.3 Not applicable
	<ul style="list-style-type: none"> <li>Public Sector Ethics</li> </ul>	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 Page 37
	<ul style="list-style-type: none"> <li>Human Rights</li> </ul>	<i>Human Rights Act 2019</i> ARRs – section 13.5 Page 37
	<ul style="list-style-type: none"> <li>Queensland public service values</li> </ul>	ARRs – section 13.6 Page 37
Governance – risk management and accountability	<ul style="list-style-type: none"> <li>Risk management</li> </ul>	ARRs – section 14.1 Page 38
	<ul style="list-style-type: none"> <li>Audit committee</li> </ul>	ARRs – section 14.2 Page 38
	<ul style="list-style-type: none"> <li>Internal audit</li> </ul>	ARRs – section 14.3 Page 39
	<ul style="list-style-type: none"> <li>External scrutiny</li> </ul>	ARRs – section 14.4 Page 39
	<ul style="list-style-type: none"> <li>Information systems and recordkeeping</li> </ul>	ARRs – section 14.5 Page 40
	<ul style="list-style-type: none"> <li>Information Security attestation</li> </ul>	ARRs – section 14.6 Not applicable

<b>Governance – human resources</b>	• <b>Strategic workforce planning and performance</b>	ARRs – section 15.1	Not applicable
	• <b>Early retirement, redundancy and retrenchment</b>	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 42
<b>Open Data</b>	• <b>Statement advising publication of information</b>	ARRs – section 16	Page 40
	• <b>Consultancies</b>	ARRs – section 31.1	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	• <b>Overseas travel</b>	ARRs – section 31.2	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	• <b>Queensland Language Services Policy</b>	ARRs – section 31.3	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
<b>Financial statements</b>	• <b>Certification of financial statements</b>	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 31
	• <b>Independent Auditor’s Report</b>	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 32

## Glossary of Acronyms

ARRs	<i>Annual report requirements for Queensland Government agencies</i>
ARC	Audit and Risk Committee
eDRMS	Electronic Document Records Management System
ELT	Executive Leadership Team
EMC	Executive Management Committee
FAA	<i>Financial Accountability Act 2009</i>
FTE	Full time equivalent
FPMS	<i>Financial and Performance Management Standard 2019</i>
HEAL	Healthy Environments and Lands
IGEM	Inspector-General of Emergency Management
IMU	Information Management Unit
NGOs	Non-Government organisations
QAO	Queensland Audit Office
QDMA	Queensland disaster management arrangements
QRA	Queensland Reconstruction Authority
QPS	Queensland Police Service
SDS	Service Delivery Statement