

# Annual report requirements for Queensland Government agencies

(2020-21 reporting period)

Publication date – June 2021

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**Queensland**  
Government

# Document Details

<b>Security Classification</b>	PUBLIC		
<b>Date of Review of Security Classification</b>	June 2021		
<b>Authority</b>	Director-General, Department of the Premier and Cabinet		
<b>Author</b>	Performance Unit, Department of the Premier and Cabinet		
<b>Document Status</b>	Working Draft	Consultation Release	<input checked="" type="checkbox"/> Final Version

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## Acknowledgements

This version of the document, *Annual report requirements for Queensland Government agencies* was developed and updated by the Performance Unit, Department of the Premier and Cabinet.

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## Information security

This document has been classified using the *Queensland Government Information Security Classification Framework* (QGISCF) as PUBLIC and will be managed according to the requirements of the QGISCF. See [www.qgcio.qld.gov.au](http://www.qgcio.qld.gov.au).

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## Abbreviations used throughout these requirements:

AASB	Australian Accounting Standards Board
AAOs	Administrative Arrangements Orders
CEO	Chief Executive Officer
DPC	Department of the Premier and Cabinet
FAA	<i>Financial Accountability Act 2009</i>
FTE	Full Time Equivalent
FRRs	<i>Financial Reporting Requirements</i>
FPMS	<i>Financial and Performance Management Standard 2019</i>
GOC	Government Owned Corporation
ISSN	International Standard Serial Number
MOG	Machinery of Government
MRRs	<i>Minimum Reporting Requirements</i>
PMF	Queensland Government Performance Management Framework
PSC	Public Service Commission
PSEA	<i>Public Service Ethics Act 1994</i>
QAO	Queensland Audit Office
QGEA	Queensland Government Enterprise Architecture
QSA	Queensland State Archives
RoGS	<i>Report on Government Services</i>
SDS	<i>Service Delivery Statements</i>
Treasury	Queensland Treasury

# Preliminary

## 1. Application of the annual report requirements

This document provides information relating to relevant legislation and reporting requirements for annual reports for Queensland Government agencies.

This document is a comprehensive compendium of statutory and policy annual reporting requirements. It is reviewed annually and updated as required to:

- reflect new or changed reporting requirements
- respond to issues raised by the Auditor-General
- respond to questions raised by agencies.

The structure of this document:

- allows for quick reference checking with the document Contents and/or Compliance Checklist (refer to section 8)
- groups related requirements in relevant sections.

**Each agency is responsible for taking into account all relevant legislation, to ensure all agency-specific statutory reporting requirements are met.**

### 1.1. Application of requirements

These requirements apply to Queensland Government agencies including:

- core government **departments** and **statutory bodies** (including **universities**)
- **public service offices** specified in Schedule 1 of the *Public Service Act 2008*.

Confirmation can be obtained as to whether the annual report requirements apply to specific entities by emailing the DPC Performance Unit at [pm@premiers.qld.gov.au](mailto:pm@premiers.qld.gov.au).

In most cases, the term 'agency' is used in this document to refer to departments, statutory bodies and public service offices. When necessary throughout this document, specific reporting requirements are marked if applicable for departments only or statutory bodies only.

These annual report requirements **do not** apply to government-owned corporations (GOCs) or their controlled entities. Annual report requirements for GOCs, including content and remuneration disclosures, are prescribed in relevant provisions of the *Government Owned Corporations Act 1993*.

### 1.2. Other annual reports

Agencies may need to distinguish between an annual report as addressed by these requirements, and a report that is produced annually for other reasons.

Other reports an agency may produce annually are not bound by these requirements and should be produced as needed by the agency.

## 2. Legal requirement for annual reports

The *Financial Accountability Act 2009* (FAA) (section 63) requires all agencies prepare annual reports for tabling in the Legislative Assembly.

The *Financial and Performance Management Standard 2019* (FPMS) (section 46 (2)) mandates the disclosure of information detailed in the document *Annual report requirements for Queensland Government agencies* prepared by the Department of the Premier and Cabinet (DPC).

The Queensland State Archives (QSA) *General retention and disposal schedule* (GRDS) authorises the disposal of common and administrative records for all Queensland Government agencies. Annual reports are classified in the GRDS as public records requiring permanent retention under Disposal Authorisations 1042 (reports – significant) and 1147 (agency publications – significant).

**More information:**

- *Financial Accountability Act 2009* and *Financial and Performance Management Standard 2019*  
<https://www.legislation.qld.gov.au/>
- *General Retention and Disposal Schedule*  
<https://www.forgov.qld.gov.au/use-retention-and-disposal-schedule>  
<https://www.forgov.qld.gov.au/schedules/general-retention-and-disposal-schedule-grds>

## 2.1. Exemptions from annual reporting requirement

Only in extreme circumstances will an exemption to the requirement to prepare and table an annual report be granted.

The Treasurer may exempt (wholly or partially) a department or statutory body from complying with a performance management standard. In considering a request for an exemption, the Treasurer must consult with the Premier and the Auditor-General (*Financial Accountability Act 2009*, section 59).

Prior to an agency writing to the Treasurer to request an exemption from the annual report requirements under the FPMS, agencies must initially consult with the Performance Unit in DPC by email at [pm@premiers.qld.gov.au](mailto:pm@premiers.qld.gov.au) or by telephone 07 3003 9197.

## 3. Purpose of annual reports

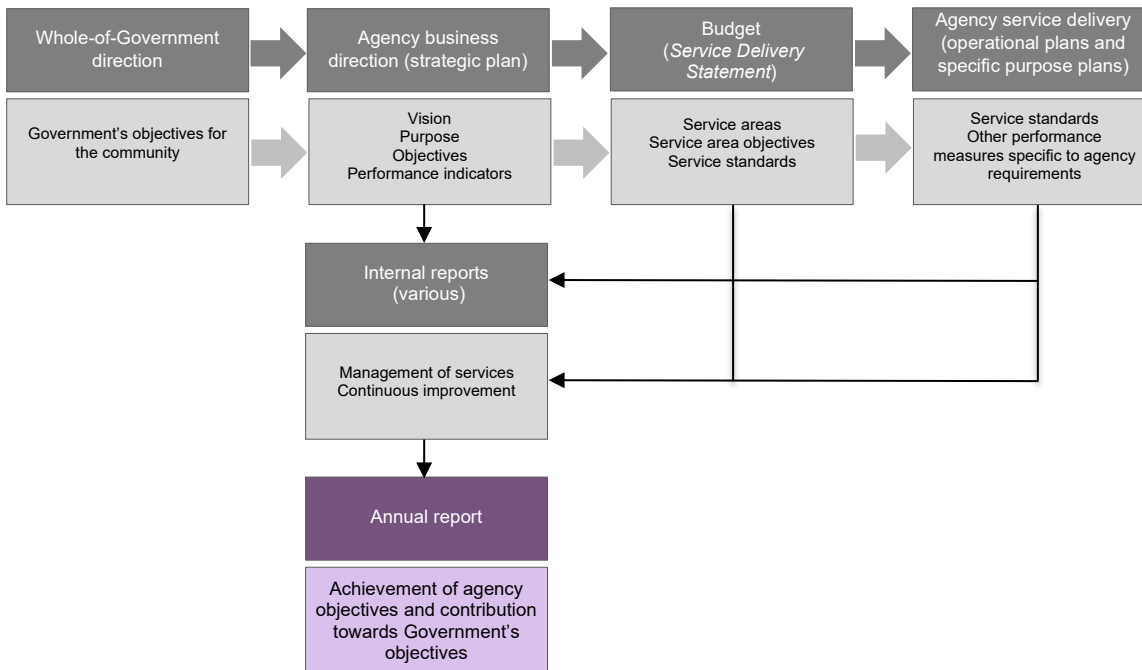
Annual reports are a key accountability document and the principal way agencies report on non-financial and financial performance. The Auditor-General notes that 'annual reports support transparency and can drive continuous improvement in performance. Where annual reports incorporate relevant and reliable performance information, they increase trust and confidence in government service delivery' (*Auditor-General's Report to Parliament No. 4 for 2013–14* p.12).

Agencies should ensure annual reports are part of a streamlined reporting process that removes or reduces redundant information, while not impacting adversely on accountability and governance.

All agencies have a strategic plan, which provides the foundation for annual reports. Agencies are expected to present meaningful, complete and accurate information with an emphasis on quality.



**Figure 1. Key PMF documents and the related elements that form the 'clear line of sight'**



Source: DPC adapted from *Auditor-General's Report to Parliament No. 18 for 2013-14: Monitoring and reporting Performance*,

There are many different users of annual reports, including:

- members of Parliament who require the disclosure of appropriate performance information in annual reports to decide whether the application of taxpayer funds and resources are providing the best mix of service delivery to achieve the Government's objectives for the community
- members of the community who have an interest in the performance and achievements of government in relation to services provided to the community
- other government agencies including overseas jurisdictions, federal, state and local governments interested in the performance of Queensland Government agencies for benchmarking purposes
- the media, which has an ongoing interest in information relating to government performance
- employees, including executive management, who use annual reports as a key reference document for performance information to support decision-making as well as program and policy improvement.

The characteristics of a quality annual report are that it:

- complies with statutory and policy requirements
- presents information in a concise manner
- is written in plain English
- provides a balanced account of performance – the positive and the negative
- is easily accessible through a range of media (i.e. hard copy, digital, electronic)
- provides a historical account of performance including longer term trends and outcomes.

The Auditor-General notes that performance information should be balanced, addressing the agency's key activities, and should report both the good and not so good achievements (*Auditor-General's Report to Parliament No. 4 for 2007, p.7*).

Agencies are encouraged to review the content and layout of annual reports to:

- identify any sections that are no longer relevant or required under the ARRs

- identify any immaterial disclosures or standing information that could be appropriately hosted on the agency website rather than in the annual report
- consider whether the information provided meets users' needs
- consider layout and use cross-referencing to information held elsewhere to reduce duplication.

Annual reports are not produced for promotional, marketing, commercial or morale-building purposes. Agencies are encouraged to minimise the use of elaborate design features to maintain focus on accountability.

**More information:**

- *PMF Reference Guide – Measuring, Monitoring and Reporting Performance*  
<https://www.forgov.qld.gov.au/file/26516>

## 4. Queensland Government Performance Management Framework

Annual reports are an integral part of the Queensland Government Performance Management Framework (PMF) describing the achievements, performance, outlook and financial position of government agencies for each reporting period.

Agencies are required to disclose performance information in annual reports against the:

- objectives and performance indicators consistent with its current strategic plan (where current means a four year period commencing with or including the annual reporting period)
- service areas and service standards consistent with the 2020-21 State Budget documentation — *Service Delivery Statements* (SDS).

Refer to section 11 for specific reporting requirements regarding agency performance.

**More information:**

- *Queensland Government Performance Management Framework Policy*  
<https://www.forgov.qld.gov.au/file/26421>
- *Queensland Government Performance Management Framework – An Overview*  
<https://www.forgov.qld.gov.au/file/26416>
- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 3003 9197**

## 5. Financial reporting requirements

Parts 1 – 5 of the *Financial Reporting Requirements* (FRRs) issued by Queensland Treasury (Treasury) comprise the *Minimum Reporting Requirements* (MRRs) to assist agencies with the preparation of financial statements and other financial management matters.

The FRRs provide updates on new and revised accounting policies and standards, as well as additional guidance and advice on the interpretation of such policies and standards.

Section 62(1) of the FAA states that accountable officers and statutory bodies must prepare a set of annual financial statements each financial year.

Sections 38(2) and 39(2) of the *Financial and Performance Management Standard 2019* (FPMS), states that departments and statutory bodies must prepare their financial statements in accordance with the MRRs.

All of the MRRs are mandatory for departments. Statutory bodies comply with the FPMS by applying the parts of the MRRs that are considered relevant to their circumstances.

**More information:**

- *Financial Reporting Requirements for Queensland Government Agencies* (including the MRRs)  
<https://www.treasury.qld.gov.au/publications-resources/financial-reporting/index.php>
- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
**fmhelpdesk@treasury.qld.gov.au**

## 6. Other statutory reporting requirements

Other known statutory reporting requirements, applicable to all agencies, have been incorporated throughout this document.

**Each agency is responsible for taking into account all relevant legislation, to ensure all agency-specific statutory reporting requirements are met.**

Individual agencies may also need to report on additional statutes. Agencies should refer to the *Administrative Arrangements Orders* (AAOs) for the relevant legislation that is applicable. An agency's previous annual report may also assist in guiding this process.

**More information:**

- *Administrative Arrangements Orders*  
<http://www.qld.gov.au/about/how-government-works/structure-changes/>
- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 3003 9197**

# PART A Compliance requirements

## 7. Letter of Compliance

The Auditor-General notes that, 'Accountable officers and their Ministers are responsible for ensuring compliance with the prescribed requirements established under legislation and associated guidelines. Legislation requires that information contained in an annual report is compliant with its prescribed requirements and fairly represents the agency's performance. This gives Parliament the information needed to make informed decisions.' (*Auditor-General's Report to Parliament No. 7 for 2008*, p.7)

To provide assurance that all information in the annual report complies with the relevant legislative requirements and associated policy and/or guidelines, a letter of compliance addressed to the appropriate Minister/s for the agency must be included in the annual report:

- for **departments**, the letter of compliance must be signed by the accountable officer
- for **statutory bodies**, the letter of compliance must be signed by the chair of the board, or equivalent.

The letter of compliance must:

- be dated on the day the signatory approves the final copy of the report
- state the reporting period to which the annual report relates
- certify that the annual report meets the requirements of the applicable financial legislation and this document (*Annual report requirements for Queensland Government agencies*) as outlined in the Compliance Checklist (see section 8).

A letter of compliance template is included at ATTACHMENT A (template).

**More information:**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 3003 9197**

## 8. Compliance Checklist

The Compliance Checklist outlines the specific disclosure requirements for agency annual reports, and is referred to in the letter of compliance (see section 7).

Agencies must include a completed Compliance Checklist as part of their annual report (generally included as an appendix) that provides references to the relevant sections of the annual report where each disclosure requirement has been addressed.

The Compliance Checklist template is included at ATTACHMENT B – Compliance Checklist (template). A Microsoft Word version of the Compliance Checklist is available at:

<https://www.forgov.qld.gov.au/manage-government-performance#prepare-annual-reports>

**More information:**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 3003 9197**

# PART B Minimum content requirements

## 9. Accessibility

### 9.1 Table of Contents and Glossary

The annual report must contain:

- a table of contents (including explanatory text for relevant sections if appropriate)
- a glossary to make clear the meanings of any abbreviations and acronyms used (the glossary is traditionally placed at the end of the report).

### 9.2 Public availability

The FPMS (section 46(4)) allows annual reports to be published in electronic form if:

- copies of the report are also available in paper form
- the electronic form of the report clearly states that copies of the report are also available in paper form and how copies may be obtained (see section 27).

Generally positioned on the first page following the front cover, the annual report must include:

- the agency's website address and the specific website address for the annual report (see section 27)
- contact details (telephone number and email address) for further information
- an International Standard Serial Number (ISSN) — the ISSN for the annual report does not change between years of production.

Details of ISSN requirements are outlined below:

- Printed format annual reports
  - When there is a substantial print run (100 copies +) an ISSN can be requested/assigned; the National Library of Australia (NLA) will require a print issue to satisfy ISSN registration requirements.
  - When there is a very limited professional print run for specific purposes (tabled in Parliament, for Departmental staff and ministerial requirements – e.g. 10 to 15 copies) an ISSN can be requested/assigned, the NLA will require a print issue to satisfy ISSN registration requirements.
  - When a printout of the PDF format is used to satisfy print issue requests, an ISSN will not be assigned as it is not considered by ISSN rules to be a published print format. However, the electronic format will be assessed/assigned for an ISSN.
- Online/Digital (electronic) format annual reports
  - The electronic format for annual reports is required to be assessed/assigned an ISSN.
  - It is expected this will apply for the majority of agencies.
- Further information including details of how to apply for an ISSN may be accessed from:

**More Information:**

<http://www.nla.gov.au/about-international-standard-serial-numbers>

**Application form:**

<https://www.nla.gov.au/australian-issn-application-form>

## 9.3 Interpreter service statement

The *Queensland Language Services Policy* requires **departments** and **participating statutory bodies** (Hospital and Health Services, TAFE Queensland, Trade and Investment Queensland and the Queensland Mental Health Commission) to provide Queensland Government customers who have difficulty communicating in English, access to interpreter services. **Departments** and **participating statutory bodies** are also required to incorporate adequate provisions in their budget to ensure that non-government organisations that are funded to provide services on their behalf have sufficient resources to access interpreters when delivering these services. For **departments** and **participating statutory bodies**, the annual report must include a statement regarding availability of interpreter services (generally positioned on the first page following the front cover).

Sample text is provided below:

*The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact us on telephone (07) xxxx xxxx or freecall 1800 xxx xxx and we will arrange an interpreter to effectively communicate the report to you.*

For other **statutory bodies**, it is highly recommended that annual reports include a statement (refer above) regarding availability of interpreter services.

### National Interpreter Symbol

It is highly recommended that agencies include the National Interpreter Symbol, preferably following the statement above. The National Interpreter Symbol is a national public information symbol endorsed by Federal, state and territory governments. The symbol provides a simple way of indicating where people with limited English proficiency can ask for language assistance when using government services.

The graphic files (PDF and EPS) of the symbol can be accessed from:

<https://www.vic.gov.au/national-interpreter-symbol>



#### **More information:**

- *Queensland Language Services Policy and Queensland Language Services Guidelines*  
<http://www.dlgrma.qld.gov.au/multicultural-affairs/policy-and-governance/language-services-policy.html>
- **Contact:** Policy and Intergovernmental Relations, Multicultural Affairs, Department of Local Government, Racing and Multicultural Affairs  
**MA@dlgrma.qld.gov.au** **Tel: 3215 2500**

## 9.4 Copyright notice

All copies of work published with the authority of the State Government are required to include the copyright symbol © accompanied by the name of the copyright owner and year of publication.

#### **For departments:**

© *The State of Queensland (department name) YYYY*

#### **For statutory bodies:**

© *(Statutory body name) YYYY*

## 9.5 Information licensing

The Queensland Government is committed to giving the community greater access to information. Information licensing aligns with this commitment by promoting access and re-use of government information.

The Queensland Government Enterprise Architecture (QGEA) Information access and use policy (IS33) supports this commitment and requires departments to apply a consistent information licensing framework to government information.

Queensland Government departments must apply Creative Commons (CC) licences to their annual reports.

**Departments** are required to release their annual reports under the CC BY (Attribution) licence as the default licence of choice (currently version 4.0 (international licence)). However, if an annual report includes third party content limitations and the CC BY (Attribution) licence is not appropriate then one of the other five CC licences is to be applied.

The following sample text is provided and should immediately follow the copyright notice (see section 9.4 Copyright notice):

**Licence:**

*This annual report is licensed by the State of Queensland (department name) under a Creative Commons Attribution (CC BY) 4.0 International licence.*



**CC BY Licence Summary Statement:**

*In essence, you are free to copy, communicate and adapt this annual report, as long as you attribute the work to the State of Queensland (department name).*

*To view a copy of this licence, visit <http://creativecommons.org/licenses/by/4.0/>*

**Attribution:**

*Content from this annual report should be attributed as:*

*The State of Queensland (department name) annual report YYYY–YYYY.*

**More information:**

- Information access and use  
<https://www.qgcio.qld.gov.au/documents/information-access-and-use-policy-is33>
- Creative Commons  
<https://creativecommons.org/licenses/>
- **Contact:** Queensland Government Customer and Digital Group (QGCDG), Department of Communities, Housing and Digital Economy  
**QGEA@qld.gov.au** **Tel: 3215 3900**

## 10. General information

Annual reports must commence with one or more sections that provide introductory information about the agency:

- For **departments**, this may be presented in sections such as the ‘Director-General’s report’, ‘About the department’, ‘Departmental overview’, or similar.
- For **statutory bodies**, this may be presented as the ‘Chief Executive Officer (CEO) / Commissioner’s or other executive’s report’, ‘About the (organisation)’ or similar.

Introductory information should be strategic in nature with an overall focus toward the achievement of the Government’s objectives for the community (see section 11.1 Government’s objectives for the community).

Agencies must disclose the following information:

- the agency's vision and role or purpose, consistent with its current strategic plan (where current means a four year period commencing or including the annual reporting period)
- the relevant Act which the agency was established (if applicable) and reference to any guiding legislation
- an outline of the nature and range of the agency's operations and a review of progress in achieving the agency's statutory obligations
- a discussion of strategic risks, opportunities and challenges in relation to the operating environment of the agency, as well as the potential impacts of key strategic risks and/or critical issues to achieve the vision and purpose of the agency
- a brief discussion of environmental factors impacting the agency including:
  - details relating to Machinery of Government (MOG) changes that occurred during the reporting period (see PART D Machinery of Government for more specific requirements)
  - major or significant initiatives, policy changes and/or issues impacting on service delivery – new policy initiatives and new services delivered within existing resources should also be discussed
  - matters of interest to key stakeholders and stakeholder engagement
  - plans and priorities for the next reporting period including any known changes to the operating environment of the agency in future years.

**More information:**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 3003 9197**

## 11. Non-financial performance

### 11.1 Government's objectives for the community and whole-of-Government plans/specific initiatives

The FAA (section 10) requires that the Government prepares and tables a statement of the Government's broad objectives for the community.

Annual reports must demonstrate how the agency's business direction and service delivery contribute to the Government's objectives for the community. This should be consistent with presentation of information in the 2020-21 Budget documentation (SDS) and the current strategic plan (where current means a four year period commencing or including the annual reporting period).

In addition to the Government's objectives for the community, from time to time the Government will release whole-of-Government plans or announce specific initiatives to address a particular issue for Queensland. These additional priorities and/or targets should be incorporated in agency annual reports where relevant.

Agencies should also consider the outcomes, objectives, targets and performance indicators in *National Agreements* and *National Partnership Agreements* under the *Intergovernmental Agreement for Federal Financial Relations* when reporting on specific initiatives.

**More information:**

- Government's objectives for the community  
<https://www.qld.gov.au/about/how-government-works/objectives-for-the-community>
- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 3003 9197**



## 11.2 Agency objectives and performance indicators

Annual reports must disclose:

- the agency's objectives, consistent with the current strategic plan (where current means a four year period commencing or including the annual reporting period)
- the agency's progress towards achieving its objectives in the reporting period, including details about the outcomes achieved (i.e. actual performance) in relation to its objectives, measured using the performance indicators in its current strategic plan (including brief explanatory notes for any significant variations, both positive and negative, between the target, if set, and actual performance)
- where there are long-term performance targets which will not be achieved in the reporting period of the annual report, the most recent available data should be reported, with an explanatory note
- informative commentary including explanations of under / over performance, lessons learned and actions taken to improve (descriptions of processes and activities should be avoided). This should be a balanced account of the results achieved – whether the results are above or below the expected level of performance
- information about how efficiently and effectively the agency has carried out its operations, including benchmarking information such as comparisons to best practice or other published comparative data, for example the *Report on Government Services* (RoGS)
- review of results over previous years including trend data, analysis and discussion – for example, benchmarking (based on the evaluation requirements in the FPMS section 10)
- evidence of value for money.

### **More information:**

- *PMF Reference Guide – Measuring, Monitoring and Reporting Performance*  
<https://www.forqov.qld.gov.au/file/26516>
- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 3003 9197**

## 11.3 Agency service areas and service standards

To fairly represent performance of a service area, agencies should report on performance measures that are relevant and appropriate and used consistently. When reporting on service areas, agencies should:

- provide sufficient information to enable a meaningful and informed assessment of the measures, targets and level of performance achieved by the service area
- ensure accompanying notes to the measures clearly explain the context, meaning and any limitations in the data reported.

Annual reports of agencies that are included in the *Service Delivery Statements* (SDS) as part of the State Budget must disclose an outline of the service areas, consistent with the 2020-21 Budget documentation (SDS) including:

- the service area objective and a statement on how it contributes to the achievement of the agency's objective/s and the whole-of-Government direction
- details on the achievement of the service area for the reporting period
- actual performance results for each service standard for the 2020-21 reporting period (i.e. the SDS sets out the service standards and targets/estimated actual, and the annual report discloses the actual performance of the service standard)
- brief explanatory notes for any significant variations, both positive and negative, between any 2020-21 estimated actual results (published in the 2020-21 SDS) and the actual result for the 2020-21 reporting period.

Information reported should be a balanced account of the results achieved, whether the results are above or below the expected level of performance (target).

It is suggested that a table consistent with the Performance Statement in the SDS is used to present this information clearly:

Service Area: [service area name]	Notes	2020-21 Target / estimate	2020-21 Actual
[performance measure as published in the 2020-21 SDS]	1,2	[published target in 2020-21 SDS]	[actual data as at 30 June 2021]
[performance measure discontinued in the 2021-22 SDS]	3	[published target in 2020-21 SDS]	[actual data as at 30 June 2021]
<b>Notes:</b>			
1. [variance reporting does not need to be lengthy – it just has to be clear to a user of the annual report as to what happened over the year's performance]			
2. [If any material variation from 2020-21 Estimated actual as published in the 2021-22 SDS, a footnote must be included to explain variances]			
3. [This measure is discontinued due to <reason>. The measure will continue to be monitored and reported <here>].			

### Discontinued service standards

If agencies discontinued service standards in the 2021-22 SDS, agencies should publish the actual end of year performance data for these service standards in the 2020-21 annual report. If actual results are not available, an appropriate explanatory note should be included. This information can be presented in the table above, with a suitable note (see note 3) - a separate section for discontinued measures is not required.

### Data availability

If actual end of year performance results for service standards are not available for inclusion in the annual report at the time of tabling, 'not available' should be noted in the '2020-21 Actual' column of the table, and an explanatory note to the measure stating the expected release date of the performance information.

This should be applied to individual service standards. If results are available for some, but not for all, results should be presented where available.

Agencies should publish actual end of year results for the full suite of service standards for the 2020-21 reporting period on the agency's website as soon as the information becomes available. This does not require a tabled addendum to the annual report: it is simply additional published performance information.

#### More information:

- *PMF Service Delivery Statements: Performance Statement – Better Practice Guide*  
<https://www.forgov.qld.gov.au/file/26446>
- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 3003 9197**

## 12. Financial performance

### 12.1 Summary of financial performance

Agencies must include a summary of agency financial performance and position in the annual report.

There is no prescribed format for the summary, though it should provide readers with an explanation of the financial performance of the agency in an easy to read format. This may include a combination of narratives, graphs and tables. The summary should contain both historical and prospective information, and explain the conditions and events that shaped that information.

Information that agencies may consider disclosing includes:

- an analysis of the key components of the Statement of Comprehensive Income and Statement of Financial Position (that is, what makes up the income, expenses, assets and liabilities of the agency)
- a comparison of actual results with the previous year's results, with explanations for significant variances, both positive and negative. This could be presented at line item level or at total level
- an analysis of budget versus actual results should be included where the agency is not required to report this information in their annual financial statements in accordance with accounting standard *AASB 1055 Budgetary Reporting* and FRR 5C Budgetary Reporting Disclosures
- details of any modified audit opinion or matter of emphasis issued by the Auditor-General, along with action to be taken
- information about any significant events that occurred after year end – this information may be adequately provided for in the notes to the financial statements
- information about trends, uncertainties, challenges or other factors that could affect the following year's financial performance and position.

Summary information presented should be consistent with the amounts, balances and narrative disclosures reported in the audited financial statements.

**More information:**

- *Financial Reporting Requirements for Queensland Government Agencies*, Part 1 to Part 5  
<https://www.treasury.qld.gov.au/publications-resources/financial-reporting/>
- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
[fmhelpdesk@treasury.qld.gov.au](mailto:fmhelpdesk@treasury.qld.gov.au)

## 13. Governance – management and structure

### 13.1 Organisational structure

Agencies must disclose information about their organisational structure (as at the end of the reporting period) in the annual report. A high-level organisational chart incorporating a summary of activities and responsibilities of each division or its equivalent should be used.

Information should also be included on any significant changes to the organisational structure that occurred during the reporting period. Refer to PART D Machinery of Government for specific information in relation to Machinery of Government changes.

For **statutory bodies**, the names, appointment criteria in terms of statutory requirements and basis or term of appointment for members of the body must be disclosed.

For a **controlled, associated or trustee body** of the agency – the authority for its establishment and the way it is to be audited for the *Auditor-General Act 2009* must be disclosed.

### 13.2 Executive management

Agencies must disclose information about their executive management (as at the end of the reporting period) including:

- profiles of the executive team (board of management or equivalent), including names of those senior executives and their responsibilities
- senior management groups and/or committees and their roles
- photographs of executive management are not permitted (see section [19.5](#) for further information).

**More information:**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 3003 9197**

### 13.3 Government bodies (statutory bodies and other entities)

Queensland Government agencies (as referred to in section 1.1 of these requirements) must report information about government bodies relevant to their agency.

Agencies are to also include details of Government bodies that were active during part of the financial year.

The *Register of Appointees to Queensland Government Bodies* sets out the list of Government bodies that are required to be reported on – see <http://governmentbodies.premiers.qld.gov.au/>

To ensure information on Government bodies is reported consistently and accurately, the reporting template published on the website below must be used. FAQs are also provided.

<https://www.forgov.qld.gov.au/manage-government-performance#prepare-annual-reports>

DPC will also email the template to department Cabinet Legislation and Liaison Officers (CLLOs) for distribution to the relevant secretariats for completion.

Where the resulting volume of material is excessive, the information is to be published as a clearly identifiable document or link on the agency's annual report web page, rather than within the annual report. However, should the volume be minor – one or a small number of tables – agencies may include the information in a schedule to the annual report.

If publishing the information separately online, agencies are required to include a statement in the annual report advising of the publication details.

Information must be published online at the same time as the annual report is tabled in Parliament (by 30 September).

**More information:**

- *Remuneration procedures for part-time Chairs and members of Queensland Government bodies*  
[https://www.qld.gov.au/data/assets/pdf\\_file/0025/39481/remuneration-procedures.pdf](https://www.qld.gov.au/data/assets/pdf_file/0025/39481/remuneration-procedures.pdf)
- *Register of Appointees to Queensland Government Bodies*  
<http://governmentbodies.premiers.qld.gov.au/>
- **Contact:** Manager, Government Bodies, Appointments and Constitutional Services,  
Department of the Premier and Cabinet  
**Tel: 3003 9233**

### 13.4 Public Sector Ethics

The *Public Sector Ethics Act 1994* (PSEA) applies to public service agencies and public sector entities as defined under the PSEA.

**For public service agencies:**

For the purpose of the PSEA *public service agencies* include departments, TAFE Queensland, administrative offices of a court or tribunal and an entity prescribed under regulation (see the Schedule of the PSEA and the *Public Sector Ethics Regulation 2010*).

The Code of Conduct for the Queensland Public Service (the Code) is applicable to all public service agencies. It applies to all persons working for public service agencies and persons who have a contract or other agreement with the agency (e.g. contractors and their employees, volunteers and work experience students).

In accordance with section 12M(2) of the PSEA a public service agency's annual report must disclose:

- implementation during the reporting period of the Code and any standard of practice applying to the agency
- details of the action taken during the reporting period to ensure:
  - Section 12K – Education and training
 

That public officials of the agency are given access to appropriate education and training about the contents of the Code and public sector ethics (including the matters set out in section 12K(2Z)) as part of an induction program, and at regular intervals during their employment as determined by the chief executive officer.
  - Section 12L – Procedures and practices
 

That the administrative procedures and management practices of the agency have proper regard to the PSEA, and, in particular, the ethics principles and values, the Code and any standard of practice applying to the agency.

**For public sector entities:**

Public sector entities include the Parliamentary Service, local government, a university, university college or agricultural college, and an entity established under an Act or under State or local government authorisation for a public, State or local government purpose (see the Schedule of the PSEA) or an entity prescribed under a regulation.

In accordance with section 23 of the PSEA, a public sector entity's annual report must include an implementation statement detailing the action taken during the reporting period to comply with the following sections of the PSEA:

- section 15 - Preparation of codes of conduct
- section 21 - Education and training - that public officials of the entity are given access to appropriate education and training about public sector ethics. In particular in relation to:
  - a) the operation of the PSEA
  - b) the application of ethics principles and obligations to the public officials
  - c) the contents of the entity's approved code of conduct
  - d) the rights and obligations of the officials in relation to contraventions of the approved code of conduct.
- section 22 - Procedures and practices – that the administrative procedures and management practices of the entity have proper regard to:
  - a) the PSEA and, in particular, the ethics principles and values
  - b) the entity's approved code of conduct.

An implementation statement may include the policy and practices used to establish ethical standards and how they are maintained by the public sector entity.

Entity statements should focus on:

- alignment of the entity's code of conduct to the PSEA ethics principles and values
- education of employees about the entity's code of conduct
- alignment of human resource management procedures and practices to accord with the entity's code of conduct
- alignment of the entity's planning with the ethics principles in section 4 of the PSEA. For example:
  - ensuring values in the entity's strategic plan are congruent with the public sector ethics principles and the entity's Code
  - demonstrating how integrity and accountability are integrated into the entity's strategies, objectives and actions
  - incorporating ethics priorities in all employee performance agreements.

## For organisations that have adopted the Code of Conduct for the Queensland Public Service by Regulation:

Public sector entities that nominated to come under the Code by regulation are considered public service agencies for the purposes of the PSEA and should follow the reporting requirements for public service agencies.

### **More information:**

- *Public Sector Ethics Act 1994*  
<https://www.legislation.qld.gov.au/view/html/inforce/current/act-1994-067>
- *Public Sector Ethics Regulation 2010*  
<https://www.legislation.qld.gov.au/view/html/inforce/current/sl-2010-0369>
- Ethics in the Queensland Public Sector  
<https://www.forgov.qld.gov.au/ethics-public-service>
- **Contact:** Policy, Conduct and Performance, Public Service Commission  
**hradvice@psc.qld.gov.au** **Tel: 3003 2777**

## 13.5 Human Rights

The *Human Rights Act 2019* (HR Act) includes reporting obligations on public entities that are required to prepare an annual report under section 63 of the FAA. Section 9 of the HR Act defines who is a public entity for the purposes of the HR Act.

In accordance with section 97 of the HR Act these entities must disclose in the annual report:

- details of actions taken to further the objects of the Act
- details of human rights complaints received by the entity, including number and outcome of complaints and other information prescribed by regulation
- details of reviews of policies, programs, procedures, practices or services undertaken for compatibility with human rights.

### **More information:**

- *Guide: Planning and reporting for human rights*  
<https://www.forgov.qld.gov.au/humanrights>
- **Contact:** Human Rights Interdepartmental Committee representative in each department, or the Human Rights Unit, Department of Justice and Attorney-General  
**HumanRightsUnit@justice.qld.gov.au**

## 13.6 Queensland public service values

Agencies are strongly encouraged to highlight the public service values and their supporting behaviours. Agencies may choose to address this through the Director-General / CEO's message or in more detailed responses that demonstrate how the agency is embedding and implementing the values.

### **More information:**

- Queensland public service values  
<https://www.forgov.qld.gov.au/our-values>
- **Contact:** Public Service Commission  
**WorkForceStrategy@premiers.qld.gov.au** **Tel: 3003 2800**

## 14. Governance – risk management and accountability

### 14.1 Risk management

Each agency must establish a risk management system (sections 11 and 23 of the FPMS) and may choose to establish a risk management committee to manage strategic and operational risks facing the agency.

For agencies that have established a risk management committee, the following information must be disclosed:

- names, membership (role on committee) and remuneration (if applicable) of the members
- a description of the committee's role, functions, responsibilities and achievements during the reporting period.

Agencies may disclose the following information:

- risk management philosophy and application
- the approach taken to identify areas of significant operational or financial risk and arrangements in place to manage those risks.

#### **More information:**

- *A Guide to Risk Management*  
<https://www.treasury.qld.gov.au/resource/guide-risk-management/>
- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 3003 9197**

### 14.2 Audit committee

The FPMS (section 30) provides that each accountable officer of a department must, and each statutory body may, establish an audit committee for the agency.

Agencies must disclose information relating to their audit committee including:

- name, membership (role on committee) and remuneration (if applicable) of the members
- a description of the audit committee's role, functions, responsibilities and achievements, and frequency of meetings during the reporting period
- a report of the audit committee on the consideration of all audit recommendations by the QAO including performance audit recommendations. See also section 14.4 External scrutiny.

#### **More information:**

- *Audit Committee Guidelines: Improving Accountability and Performance*  
<https://www.treasury.qld.gov.au/resource/audit-committee-guidelines-improving-accountability-performance/>
- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
**fmhelpdesk@treasury.qld.gov.au**

### 14.3 Internal audit

**Departments** are required to establish an internal audit function (section 24(1) of the FPMS). **Statutory bodies** must establish an internal audit function if directed by the appropriate Minister, or if the body considers it appropriate to do so (section 24(2) of the FPMS).

If no internal audit function has been established, the reasons for not establishing one must be disclosed.

For agencies that have established an internal audit function, the following information must be disclosed:

- role and function of internal audit
- if systems were in place to ensure the effective, efficient and economical operation of the function

- a description of the achievements of the internal audit function during the reporting period
- the approach taken to identify areas of significant operational and financial risk, and arrangements in place to manage those risks

Agencies may disclose the following information:

- name and qualifications of the head of internal audit.

**More information:**

- *Financial Accountability Handbook – Volume 2 Governance: Information Sheet 2.9 Internal Audit*  
<https://www.treasury.qld.gov.au/resource/financial-accountability-handbook/>
- *Audit Committee Guidelines: Improving Accountability and Performance* (section 4.5)  
<https://www.treasury.qld.gov.au/resource/audit-committee-guidelines-improving-accountability-performance/>
- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
**fmhelpdesk@treasury.qld.gov.au**

## 14.4 External scrutiny

Independent scrutiny of government performance is provided by a number of entities which may publish reports on the operations or performance of an agency or agencies.

The Government often commissions independent reviews from experts and/or consultants when it perceives that there is a need for an independent evaluation of performance of a policy or strategy.

There are a number of State bodies established by legislation that provide independent views and/or assurance of the Government's performance. These include the Auditor-General, Ombudsman, Coroner and the Crime and Corruption Commission.

Agencies must disclose information about significant findings or issues identified by a State entity (as described above) providing external scrutiny relevant to the reporting period, as well as a summary of the agency's response to the issues/findings and any action undertaken or being undertaken to address the issues/findings during the reporting period. Agency instigated reviews, by privately engaged external consultants or internal audit units, are not subject to this requirement.

If a progress report has been published by the Government in response to an entity that provides external scrutiny, it is recommended this is referenced rather than reproducing content in the agency annual report.

**More information:**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 3003 9197**

## 14.5 Information systems and recordkeeping

Under the *Public Records Act 2002*, agencies are required to make and keep public records and to only dispose of public records with appropriate authorisation. Agencies are also required (*Public Records Act 2002* and *Financial and Performance Management Standard 2019 7, 22 and 23*) to have regard to the Queensland Government Enterprise Architecture (QGEA) as well as the Records governance policy and other policies, standards and guidelines issued by the State Archivist.

Agencies should report on:

- any key improvements or changes to their records governance, including those resulting from changes in the agency's functions, responsibilities or regulatory requirements
- their progress in implementing the Records governance policy
- formal assignment and communication of roles and responsibilities to all staff about the agency's records management function and activities



- whether public records in all formats are managed by appropriately skilled staff, through a whole-of-organisation recordkeeping program
- how the public authority is transitioning from paper-based records to digital recordkeeping
- the reliability and security of the agency's recordkeeping systems, including any serious breaches of the agency's information security and remedies applied
- whether public records are being retained in accordance with general or core retention and disposal schedules and relevant legislation
- the agency's record disposal program, including use of an approved retention and disposal schedule, records transferred to Queensland State Archives, transferred to another agency, and/or details of any records lost due to disaster or other reasons.

**More information:**

- Queensland State Archives  
<https://www.forgov.qld.gov.au/recordkeeping>
- **Contact:** Queensland State Archives, Department of Communities, Housing and Digital Economy  
**ForGov Contact Form** **Tel: 3037 6777**

## 14.6 Information Security attestation

**Departments** are required to submit an Information Security Annual Return including attestation to the department information security posture and its compliance with the Queensland Government Enterprise Architecture (QGEA) Information security policy (IS18:2018).

**Departments** are required to provide a letter of attestation to the Queensland Government Chief Information Security Officer and must include the following attestation statement in the annual report:

*During the mandatory annual Information Security reporting process, the Director-General/Commissioner/Chief Executive Officer attested to the appropriateness of the information security risk management within the Department/Commission/Agency to the Queensland Government Chief Information Security Officer, noting that appropriate assurance activities have been undertaken to inform this opinion and the Department/Commission/Agency's information security risk position.*

**More information:**

- Information Security Policy (IS18:2018)  
<https://www.qgcio.qld.gov.au/documents/information-security-policy>
- **Contact:** Queensland Government Customer & Digital Group (QGCDG), Department of Communities, Housing and Digital Economy  
**cybersecurity@qld.gov.au** **Tel: 3215 3900**

## 15. Governance – human resources

### 15.1 Strategic workforce planning and performance

The annual report must include an assessment of the agency's effectiveness in planning, attracting, developing and retaining its workforce to achieve its objectives.

Agencies must disclose the following information:

- workforce profile including full-time equivalent (FTE) staff and permanent separation rate (refer to data definitions below)
- strategic workforce planning approach and contemporary strategies to attract, recruit and retain an inclusive, diverse and capable workforce
- agency strategies and/or activities that position the sector for the future of work (such as the impact of automation and machine learning, and organisational design)
- employee performance management framework including strategies for induction, staff development, performance management, mobility and recognition
- agency policies and/or activities that promote flexible working arrangements, wellbeing and a healthy work-life blend, such as implementation of work and family policy, flexible working hours and leave arrangements, provision of parenting facilities in the workplace, working from home and telecommuting, part-time and job share opportunities. This information could include:
  - an assessment of the outcomes of each policy / activity, disaggregated by gender, diversity and by classification (executive levels and lower levels), or age group
  - how wellbeing (including mental, financial and physical) and flexible working policies were promoted to employees and/or potential employees
  - support for inclusion and diversity.
- leadership and management development framework, including strategies to develop the capability of managers and supervisors
- industrial and employee relations framework including functioning consultative mechanisms and effective management of industrial relations activities.

#### *Data definitions*

*Full-time equivalent* is calculated by the number of hours worked in a period divided by the award full-time hours prescribed by the award/industrial instrument for the person's position. For example, a person working 20 hours per week in a position prescribed as 40 hours has an FTE of 0.5. An organisation's FTE is the sum of all FTEs. Minimum Obligatory Human Resources Information (MOHRI) business requirements mean that this period is the last full fortnight of a quarter.

The FTE reported in the annual report must be the same as that provided to the Public Service Commission as part of the June quarterly collection period for that same financial year.

*Permanent separation rate* is calculated by dividing the number of permanent employees who separated during a period of time by the number of permanent employees in the organisation. For example, if seven permanent employees departed from an organisation of 100 permanent employees over a period of time, the permanent separation rate would be seven per cent. Given that this metric is required for annual reports, the period should be 12 months.

#### **More information:**

- Assistance is available from the PSC in relation to the HR metrics mentioned in the above workforce profile reporting requirement. This assistance in most cases will be the provision of these data elements to agencies.

#### *Bi-annual workforce profile*

<https://www.qld.gov.au/gov/workforce-statistics-0>

- **Contact:** Workforce Profile – Director, Performance Analytics, Public Service Commission  
**mohri.administrator@psc.qld.gov.au**      **Tel: 3003 2816**

*Inclusion and Diversity Strategy 2021–2025*

<https://www.forgov.qld.gov.au/inclusion-and-diversity-commitment>

*Human Capital Outlook and Strategic Workforce Planning*

The PSC in partnership with agencies has developed a strategic workforce planning framework and a 10-year Human Capital Outlook which is designed to assist agencies in developing their strategic workforce plans. Strategic workforce planning will ensure the Queensland public sector has a capable and high performing workforce that delivers better services to Queenslanders.

<https://www.qld.gov.au/gov/plan-your-workforce>

- **Contact** Workforce Planning – Workforce Futures and Inclusion, Public Service Commission  
**workforcestrategy@premiers.qld.gov.au**      **Tel: 3003 2732**

*Industrial and employee relations framework* (legislation, awards, Certified Agreements and Directives)

- **Contact:** Executive Director, Industrial Relations, Office of Industrial Relations, Department of Education  
**tony.james@oir.qld.gov.au**      **Tel: 3406 9873**

## 15.2 Early retirement, redundancy and retrenchment

For **departments** and **public service offices** specified in the *Public Service Act 2008*, it is a requirement under *Directive 04/18 - Early Retirement, Redundancy and Retrenchment* (the Directive) that they report the number of redundancies, early retirement schemes and retrenchment packages paid to employees, and the monetary value of these packages (as prescribed by the Directive, including incentive payments) paid during the reporting period.

The following standard text must be used:

*During the period, yy employees received redundancy packages at a cost of xx.*

*(Include only if relevant) Employees who did not accept an offer of a redundancy were offered case management and reasonable attempts were made to find alternative employment placements.*

*(Include only if relevant) At the conclusion of this period, and where it is deemed that continued attempts of ongoing placement were no longer appropriate, under exceptional circumstances (as defined in Directive 04/18) employees yet to be placed were terminated and paid a retrenchment package. During the period, yy employees received retrenchment packages at a cost of xx.*

If there are no redundancy, early retirement and/or retrenchment packages paid to employees, the following standard text should be used:

*No redundancy/early retirement/retrenchment (delete as appropriate) packages were paid during the period.*

**More information:**

- Directive 04/18 – *Early Retirement, Redundancy and Retrenchment*  
<https://www.forgov.qld.gov.au/system/files/documents/0418-early-retirement-redundancy-and-retrenchment.pdf?v=1526269370>
- **Contact:** Office of Industrial Relations, Department of Education  
**[ir@oir.qld.gov.au](mailto:ir@oir.qld.gov.au)**      **Tel: 3406 9835**

## 16. Open Data

A number of annual reporting requirements are to be addressed through publication of data through the Queensland Government Open Data Portal (<https://data.qld.gov.au>) in lieu of inclusion in the annual report.

Agencies are required to include a statement in the annual report advising publication of this information online. Where possible, agencies should adopt consistent terminology to prior years' publications to allow ease of access and discoverability.

Data must be published online at the same time as the annual report is tabled in Parliament (by 30 September).

See PART E Open Data for further information.

### **More information:**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
[pm@premiers.qld.gov.au](mailto:pm@premiers.qld.gov.au) **Tel: 3003 9197**

## 17. Financial statements

The accountable officer of a **department** must prepare the annual general purpose financial statements in accordance with the MRRs (required by section 38 of the FPMS).

In preparing its annual financial statements, a **statutory body** must prepare the financial statements in accordance with the MRRs (required by section 39 of the FPMS). A statutory body complies with the FPMS by applying parts of the MRRS that are considered relevant to their circumstances.

The financial statements included in the annual report *must* be those as certified by an authorised auditor (see section 17.2 Independent Auditor's Report).

### **More information:**

- *Financial Reporting Requirements for Queensland Government Agencies* (including Minimum Reporting Requirements)  
<https://www.treasury.qld.gov.au/resource/financial-reporting-requirements-queensland-government-agencies/>
- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
[fmhelpdesk@treasury.qld.gov.au](mailto:fmhelpdesk@treasury.qld.gov.au)

### 17.1 Certification of financial statements

Agencies are required to include the certification of financial statements in the annual report.

For **departments**, the annual report is to include a copy of the certification of financial statements signed by the accountable officer and chief finance officer according to section 62 of the FAA and section 46 of the FPMS.

For **statutory bodies**, the annual report is to include a copy of the certification of financial statements signed by the Chair of the statutory body and the person responsible for the statutory body's financial administration according to section 62 of the FAA and section 46 of the FPMS.

### 17.2 Independent Auditor's Report

The QAO is required to conduct an audit of each agency's financial statements to assess whether they are true and fair, and check their account keeping methods to ensure they meet prescribed requirements.

The authorised auditor will provide an Independent Auditor's Report, which is required to be included in the annual report following the financial statements (required by section 46 of the FPMS).

### 17.3 Independent Auditor's consideration of other information

Australian Auditing Standard 720 *The Auditor's Responsibilities Relating to Other Information*, requires that the QAO reviews the final version of the annual report to consider whether there is a material inconsistency between the audited financial statements and the other information (both non-financial and financial information) included in the annual report.

If there is a material inconsistency, the auditor must respond appropriately as per the auditing standards. Responses could include:

- agencies correcting the information, or
- correcting the auditor's understanding of the material.

Should the auditor remain unsatisfied with the agency's response, the auditor may take appropriate action to have the issue brought to the attention of users of the annual report.

Agencies are required to provide the final version of the annual report that accompanies the financial statements to the authorised auditor with sufficient time for it to be reviewed before it is tabled.

# PART C Production and publication

## 18. Production

### 18.1 Production cost containment

It is critical for agencies to keep costs associated with preparing annual reports to a minimum, whilst still ensuring compliance with these requirements.

To achieve this, agencies should streamline the annual report as outlined in section 3, and review the costs associated with the production of previous years' annual report before developing subsequent publications. These costs should include non-tangible items such as in-house staff and associated overhead costs.

Agencies should also consider their carbon footprint in the production and printing of the annual report.

In accordance with the *Less Paper Parliament Strategy*, annual reports (and accompanying financial statements) must be electronically produced with only **one hard copy** required to be tabled in Parliament. One additional hard copy is required to be supplied to the Clerk, as determined by the Committee of the Legislative Assembly (*Standing Rules and Orders of the Legislative Assembly* Standing Order No. 24). See section 22 for more information.

When developing the annual report, it is important to note:

- in-house production and printing of the annual report is strongly encouraged (Microsoft Word is acceptable)
- only the minimum quantity to meet tabling and legal deposit requirements should be printed, with outsourced printing only to be considered if no alternative is available in-house
- photographs and images are not permitted in the report
- infographic content is not permitted, while diagrammatic content such as graphs and maps should be used sparingly, and only when its inclusion is necessary to communicate a key message or concept. Agencies are to use their discretion as to whether diagrammatic content is required to support their copy
- the tabled hard copy and electronic copy (PDF version provided via USB) provided to Parliament **must** be identical and in black and white
- Parliament requires that the PDF version must be in a 'searchable format', i.e. every word on every page of the annual report must be able to be found when using the search facility in Adobe Acrobat or other PDF reading software. This includes all text in the report, on the cover, in headings, in footers, within flow charts and diagrams, and in the financial statements section of the report.

**More information:**

- *Standing Rules and Orders of the Legislative Assembly*  
<https://www.parliament.qld.gov.au/work-of-assembly/procedures>

### 18.2 Copywriting, design and web services

Annual report copy (content) must be developed in-house within each agency—external consultants are **not to be engaged** to develop copy.

Agencies should endeavour to design and lay out their annual report in-house using internal desktop publishing systems (such as Word), with the use of the templated front and back covers provided by the Department of the Premier and Cabinet. An external consultant can be engaged to design and layout an annual report when no internal resources are available, however, the production quality should be similar to what is achievable through internal desktop publishing systems.

Where there is no in-house expertise in web design (apart from reproducing the hard copy annual report as PDF files), external contractors can be engaged for online publishing.

The cost of engaging an external consultant for layout and web design is at the discretion of each agency.

**More information:**

- **Contact:** Strategic Communication, Department of the Premier and Cabinet  
**annual.reports@premiers.qld.gov.au**      **Tel: 3003 9270**

## 19. Design and layout

### 19.1 Queensland Government mandatory annual report cover

Departments and statutory bodies that follow the Queensland Government corporate identity **must** use the mandated whole-of-government annual report front and back cover templates, developed and published annually by the Department of the Premier and Cabinet (DPC).

**Front cover:** each agency is responsible for branding their own front cover with their agency name, by inserting the name in the nominated position using the approved corporate Meta typeface (see section 20) in black and white provided in the approved template.

**Back cover:** only mandatory when printing externally, which should only be considered if no in-house option is available.

No changes to the front and back covers will be supported.

Agencies will be advised via an email from the Director, Strategic Communication, DPC to the Heads of Communication Network mailing list when the annual report templates are available for download. Templates will be available at:

<https://www.forqov.qld.gov.au/manage-government-performance>

Once complete, agencies should submit their cover artwork to DPC via [annual.reports@premiers.qld.gov.au](mailto:annual.reports@premiers.qld.gov.au) for review and approval.

All other statutory bodies that do not follow the Queensland Government corporate identity (i.e. have their own logo **and** corporate branding) **are required** to follow the general format and presentation requirements for annual reports, including the limitations on photographic content, infographic and diagrammatic content and case studies, and the preference for a layout achievable through desktop publishing.

Agencies that have a pre-approved logo (such as QFES crest) are permitted to alter the cover template to include the logo. In the first instance it is advisable to provide the completed template to your agency's Corporate ID coordinator to review for compliance. If they have queries, please contact Strategic Communication, DPC.

### 19.2 Format for annual report

Annual reports must be:

- produced in a form that can be reproduced easily and inexpensively
- portrait in orientation, excluding the financial statements which are acceptable in landscape
- A4 size
- printed in-house wherever possible to reduce costs.

**Covers and internal pages:** copy paper 80gsm or paper that has high environmental credentials (preferably manufactured in Australia) 80gsm to 120gsm.

**Finishing/binding:** all annual reports printed in-house can be stapled twice down the left-hand side of the document. Ring binding is also acceptable where staples are not practical.

Note: foil stamping, spot varnish, celloglaze, embossing, die-cutting and any other complex procedures are **not permitted**.

**Tabled version (including electronic version):** The printed and electronic tabled versions **must be exact duplicates** of each other and must be **in black and white**. See section 22 for more information.

**Other hard copies required:** All additional copies required can be photocopied or printed **in black and white**. See section 22 for more information.

### 19.3 Multiple volumes

If an annual report comprises more than one volume, each volume should be clearly labelled as to its contents, include a notation that there are other volumes available and how to obtain a copy.

### 19.4 Use of colour

The use of colour is **not permitted** for the annual report cover templates and internal pages.

The colour black can be used at various tints (recommended tints 20, 40, 60, 80, or 100 per cent). Light tints should be used sparingly as text can be difficult to read and may not photocopy. Black (or a tint variation) must be used for all hyperlinks within the annual report.

All hard copies (including tabling copy) are to be printed or photocopied in black and white. Online versions are to be presented in black and white. See section 22 for more information.

### 19.5 Use of photographs and images

Photographs and images (e.g. artists' impressions, drawings) are not permitted in the annual report.

### 19.6 Content design

The internal content design elements are at the discretion of each agency. However, agencies should:

- develop a logical sequence of information
- use clear and consistent headings along with limited appropriate charts, graphs and tables where necessary to enhance and support key messages
- use comprehensive navigation aids through the report and a table of contents page for readers to easily identify information of interest - for example, section headings, icons etc
- meet accessibility requirements, such as searchable text for all elements including financials, tables and diagrams.

**More information:**

- **Contact:** Strategic Communication, Department of the Premier and Cabinet  
**annual.reports@premiers.qld.gov.au**      **Tel: 3003 9270**

### 19.7 Electronic signatures

When considering the use of electronic signatures (i.e. electronic versions of handwritten signatures) in the electronic version of the annual report, agencies should consult the Digital Signatures guideline which provides information regarding compliance issues with relevant standards for Commonwealth and State laws.

**More information:**

- Digital signature guideline: Use of electronic signatures  
<https://www.qgcio.qld.gov.au/documents/digital-signatures-guideline>



- **Contact:** Queensland Government Customer & Digital Group (Department of Communities, Housing and Digital Economy)  
**QGEA@qld.gov.au** **Tel: 3215 3900**

## 20. Queensland Government corporate identity

Departments and statutory bodies that follow Queensland Government corporate identity **must** also adhere to the corporate identity requirements in their annual report. The Queensland Government's corporate identity guidelines, as well as the contact details for each department's Corporate Identity Coordinator, can be found on Marketing Matters at:

<http://marketing.govnet.qld.gov.au/corporate-identity/guidelines.aspx>

Statutory bodies should contact their administering department for a copy of the corporate identity guidelines.

Where no internal resources are available, any external consultant contracted to layout the annual must ensure they are provided with the annual report cover template files and these requirements to ensure compliance to the Queensland Government's corporate identity requirements.

### 20.1 Typefaces (font)

The corporate typefaces *Meta* and *Rotis Serif*, which are available in graphic and production areas across government, must be used for annual reports by those agencies that follow the Queensland Government corporate identity.

*Meta* is the preferred typeface for all titles, headings and sub-headings.

*Rotis Serif* is the preferred typeface for body text.

*Arial* and/or *Times New Roman* may be substituted for *Meta* and *Rotis Serif* for agencies desktop publishing their annual report.

### 20.2 Text layout

The main body of the annual report text should be aligned left, ragged right and contain minimum capitalisation for all content and titles. Fully justified text is not to be used in the main body of text.

Headings should always use sentence format – the first letter of each word in a heading should not be capitalised. Headings should be highlighted through bolding and font size and not by underlining or capitalisation.

Annual report text should be primarily edited in accordance with the following style guides:

- *Style manual for authors, editors and printers* (6th edn.), Commonwealth Government, Snooks & Co (2002)
- *The Macquarie Concise Dictionary*, 6th Edition, Macquarie Library, Delbridge, A & Bernard, J.R.L. (2013).

The DPC writing style guide may also assist in best practice writing, which can also be found on Marketing Matters at:

<http://marketing.govnet.qld.gov.au/corporate-identity/guidelines.aspx>

#### **More information:**

- All questions about corporate identity standards should be directed to each department's corporate identity coordinator. Your department's contact details can be found at <http://marketing.govnet.qld.gov.au/corporate-identity/guidelines.aspx>

- **Contact:** Strategic Communication, Department of the Premier and Cabinet  
[annual.reports@premiers.qld.gov.au](mailto:annual.reports@premiers.qld.gov.au) Tel: 3003 9270

## 21. Timeframes (approval and tabling process)

### 21.1 Financial statements

Agencies are required to have their financial statements finalised and audited **no later than two months after the close of each financial year** (required by section 62 of the FAA and section 41(2)-(3) of the FPMS).

Agencies are required to provide the final version of the annual report which accompanies the financial statements to the authorised auditor with sufficient time for it to be reviewed before it is tabled. See section 17 for further information.

### 21.2 Approval by the accountable officer or statutory body

Annual reports are produced by the accountable officer or statutory body for the appropriate Minister to table.

The accountable officer or statutory body must approve the annual report before submitting it to the appropriate Minister for tabling in Parliament. See section 7 for further information.

### 21.3 Submission to the appropriate Minister

Agencies must submit a copy of the annual report to the appropriate Minister by a date agreed between the agency and the appropriate Minister (FPMS section 47(2)).

The annual report must be tabled in Parliament **within three months** of the close of each financial year (FPMS section 47(2)-(4)) unless a time extension is granted. See section 23 for further information.

### 21.4 Tabling of annual reports

The appropriate Minister is required to table a copy of the annual report of each relevant agency in the Legislative Assembly **within three months** of the close of each financial year (required by sections 47(3)-(6) of the FPMS).

See section 22 for specific tabling requirements.

## 22. Tabling requirements

A single hard copy of the annual report and financial statements is required to be tabled, together with an identical electronic copy (different to an agency's 'online version'). This must be provided to the Clerk (this will be the actual document tabled) along with a tabling letter from the appropriate Minister.

In addition to the tabling copy, one hard copy must also be supplied to the Clerk (*Standing Rules and Orders of the Legislative Assembly Standing Order No. 24*). The hard copy need only be a black and white photocopy of the report and does not need to be a formally printed document.

The tabling letter must request the annual report is tabled in accordance with the relevant Standing Orders – for tabling on non-sitting days use Standing Order 31. For tabling by the Clerk on the morning of a sitting day use Standing Order 32. While statute requires the annual report be tabled, Standing Orders govern the actual tabling of the annual report. The tabling letter should also specify each document to be tabled,

particularly in the case of financial statements included in annual reports as a USB or CD and any annual reports that comprise more than one volume.

Example:

*Dear Mr Laurie*

*Please find enclosed the Office of the State Coroner Annual Report 20XX–YY and one additional hard copy. In accordance with Standing Order 31, I request that the report be tabled today.*

*An electronic copy of the report has also been provided to the Table Office.*

**The annual report that is tabled is the official tabled paper. The electronic version must be identical to the tabled paper – any variation in colour or page numbers, embedded images, etc will not be accepted.**

Electronic versions must be:

- in [fully searchable PDF format](#) (not a scanned image or contain embedded images)
- consistent in content and otherwise (including colour i.e. must be black and white) with the paper copy to be tabled
- provided as a single document only
- emailed to [TableOffice@parliament.qld.gov.au](mailto:TableOffice@parliament.qld.gov.au)
- for documents over 20MB only, provided on a USB or CD and delivered to the Table Office (Room A.18 Parliament House, Corner Alice and George Streets, Brisbane).

The Queensland Parliament’s tabled papers database and website provides electronic access to the contents of all tabled papers, including annual reports. The Legislative Assembly amended standing orders to reflect the database and the requirement for agencies to provide the Clerk with electronic versions of all tabled documents (*Standing Rules and Orders of the Legislative Assembly - Standing Orders No. 24 and 26*).

The Table Office will accept the hard copies and the electronic version in advance of the tabling date. These will be held in embargo for a reasonable period before the Minister’s tabling letter is received by the Table Office.

If financial statements are not printed in the annual report and are instead provided on a CD or USB, two printed copies must be provided (one for tabling purposes).

Required number of copies for all agencies:

<b>Tabled document</b> (including errata/addendum)	<b>Electronic copy</b> (identical to tabled document)	<b>Additional hard copies</b> (can be photocopies in black and white)
1*	1	1

\* Note – if financials are provided on a CD/USB, two printed copies must be provided with the annual report for tabling purposes.

**More information:**

- Queensland Parliament - Tabled Papers  
<http://www.parliament.qld.gov.au/work-of-assembly/tabled-papers>
- *Standing Rules and Orders of the Legislative Assembly of Queensland*  
<https://www.parliament.qld.gov.au/documents/assembly/procedures/StandingRules&Orders.pdf>
- Queensland Legislative Assembly - *Table Office Requirements: Guidelines for Departments and Agencies*  
<https://www.parliament.qld.gov.au/work-of-assembly/tabled-papers/tabling-procedures-guidelines>
- Fact sheet – Working with electronically signed financial statements – User guide  
<https://www.qao.qld.gov.au/reports-resources/fact-sheets>
- **Contact:** Table Office, Parliament House  
**TableOffice@parliament.qld.gov.au**      **Tel: 3553 6404**

## 23. Late tabling of annual reports

The appropriate Minister may extend, or further extend, the preparation and tabling date of the annual report for an agency by notice given to the accountable officer or the statutory body (required by section 47(4) of the FPMS).

However, if the extension is for a period of more than six months after the end of the financial year, section 47(5) of the FPMS requires that the appropriate Minister must, within 14 days of giving the extension, table in the Legislative Assembly a written statement (generally in the form of a separate written letter) giving reasons for the extension.

The written statement tabled in Parliament must state the:

- report is being tabled late
- length of the delay
- reasons for the delay.

**More information:**

- **Contact:** Table Office, Parliament House  
**TableOffice@parliament.qld.gov.au**      **Tel: 3553 6404**

## 24. Changes to annual report (after tabling)

Documents tabled in the Legislative Assembly cannot be altered or removed after tabling.

A material change or amendment warranting an erratum or addendum would be an error which would change the context of the annual report contents, for example, a financial figure or statistic, a date, a person's position (Director-General, Chief Executive Officer).

If, after tabling, an error is identified or additional information is required, an erratum or addendum to a report can be tabled. Note, this will be a separate tabled document which can be linked to the original tabled report in the tabled papers database. The same procedure should be followed as for the original copy tabled (see sections 21 and 22). The erratum or addendum must be provided on A4 paper and be accompanied by an identical electronic version, along with one additional hard copy (as per section 22). The first page of the erratum or addendum should clearly indicate the report to which it relates and the relevant page numbers.

For the online version on the agency's website, a link to the tabled erratum is to be listed underneath the link to the tabled annual report. A disclaimer statement (see example under section 27) is to be published on the same webpage.

Alternatively, information can be provided in the annual report for the following reporting period to correct the record. An error which may be held over until the following reporting period would be a typographical error, that while incorrect would not affect the way in which the information is interpreted, for example, a misspelt word or general typographical error.

**More information:**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au**      **Tel: 3003 9197**

## 25. Statutory obligation to distribute copies of the annual report

Distribution of the annual report, including the financial statements, must not occur until the annual report has been tabled in the Legislative Assembly.

Under the *Libraries Act 1988* and the *Copyright Act 1968* agencies are required to provide copies of the annual report (including future erratum) for legal deposit to the following libraries as it is an official publication (not a public record):

- An electronic copy to **State Library of Queensland** (addresses both National and Queensland legal deposit)

Deposit of the electronic copy to be made at [www.ned.gov.au](http://www.ned.gov.au)

(Note that electronic copies are the required format)

General enquiries contact: [legaldeposit@slq.qld.gov.au](mailto:legaldeposit@slq.qld.gov.au)

- An electronic copy to **Queensland Parliamentary Library**

Send electronic copy to: [QPL.Acquisitions@parliament.qld.gov.au](mailto:QPL.Acquisitions@parliament.qld.gov.au)

Annual reports should be made available to the general public by electronic means where possible. Sections 46(4)(a) and 46(4)(b) of the FPMS requires that the annual report (and financial statements) are to be available in hard copy format for those people who do not have access to electronic means, and the electronic report must state how paper copies can be obtained (see section 27). It is recommended that hard copies are provided at no cost.

Hard copies of the annual report (and financial statements) may be produced internally by agencies as required.

Annual reports are considered significant reports and must be retained permanently under the *General Retention and Disposal Schedule* (GRDS). See section 2 for further information.

## 26. Online accessibility standards and guidelines

Agencies should manage compliance for the publishing of their annual report as they do for all other web publishing.

**Departments** are reminded of *Information Standard (IS) 26 – Internet* (IS26) regarding accessibility.

**Statutory bodies** are reminded they may have accessibility obligations under IS26 and/or Australian Government requirements that relate to all online publishing.

### **More information:**

- *Information Standard 26 (IS26): Internet*  
<https://www.qgcio.qld.gov.au/documents/websites-policy-is26>
- Australian Government Web Guide: Accessibility  
<https://guides.service.gov.au/content-guide/accessibility-inclusivity/>
- Queensland Government consistent user experience (CUE) standard  
<https://www.forgov.qld.gov.au/cue>
- World Wide Web Consortium (W3C) Web Content Accessibility Guidelines 2.0  
<http://www.w3.org/TR/WCAG20/>
- **Contact:** Online and Creative Services, Department of the Premier and Cabinet  
[csonline@premiers.qld.gov.au](mailto:csonline@premiers.qld.gov.au)

## 27. Online publication of the annual report

### 27.1 Minimum requirements for online publication

All agencies must publish their annual report on their website (or other relevant website) as soon as practicable after the report has been tabled in the Legislative Assembly.

The following minimum requirements for online publication of annual reports must be followed by agencies:

- The annual report must be accessible from the home page of the agency website for a period of time reflective of perceived customer demand and balanced with other communication priorities.
- Access to all sections of the annual report must be available from a single webpage—including the financial statements.
- A direct link must be provided from the agency's website to Parliament's tabled papers database (see section 22) as the official electronic version of the tabled annual report.
- A sample disclaimer is provided:

#### *DISCLAIMER*

*The materials presented on this site are provided by the Queensland Government for information purposes only. Users should note that the electronic versions of the annual report on this site are not recognised as the official or authorised version. The official copy of the annual report, as tabled in the Legislative Assembly of Queensland can be accessed from the Queensland Parliament's tabled papers website database:*  
<http://www.parliament.qld.gov.au/work-of-assembly/tabled-papers>

- All content in the printed (tabled) annual report must be available online.
- The content of the online annual report must be consistent with the printed (tabled) version. Links to or publishing of additional information with the annual report are not recommended.
- The annual report must be published online:
  - in Portable Document Format (PDF) as
    - a single file for the entire annual report
    - multiple files representing sections (i.e. smaller files linked to from a HTML cover page)
    - the PDF files should be created using techniques for accessibility compliance:  
<https://www.w3.org/TR/WCAG20-TECHS/pdf.html>
  - with an alternative accessible format (e.g. HTML, Word or similar accessible text format):
    - available by request, with contact information available to request a different format
    - provided online as soon as practical. Agencies may publish the PDF version first, and in an accessible format when practicable to do so.
- Agencies must provide information on the landing page (URL or web address on which the full annual report is available) in relation to the public availability of the annual report including contact details (telephone and email address) for further information (see section 9.2).
- Agencies should ensure the strategic plan relating to the annual report remains accessible from the agency's website for as long as the annual report remains accessible (see section 27.5).
- Website analytics to assess the ongoing effectiveness of online annual reporting as a medium for delivering that information to stakeholders must be in place (see section 28).
- Agencies must make their annual report available from their agency website 'Right to Information' section, in its publication scheme.
- **Departments** must provide a link to the annual report on their website for inclusion on the Queensland Government listing of the Departmental annual reports and strategic plans (see section 27.4).
- **Departments** may choose to exceed the minimum requirements by, for example, publishing the full annual report in HTML (see section 27.3).

#### **More information:**

- Australian Government Web Guide: PDF Accessibility

- **Contact:** Online and Creative Services, Department of the Premier and Cabinet  
[csonline@premiers.qld.gov.au](mailto:csonline@premiers.qld.gov.au)

## 27.2 Specific requirements for audited financial information

### **Audited/Unaudited Information**

When the financial information presented on a website includes an audit report, or when information includes financial information that has the appearance of being audited, there is the potential for audit association to be implied.

It is the responsibility of the agency to implement controls:

- to clearly differentiate and/or segregate audited and unaudited information
- to limit or prohibit the association of audited with unaudited information through the use of hyperlinks
- to protect the security of audited financial information.

### **Electronic publication of audited financial statements**

The Queensland Audit Office (QAO) is supportive of the publication of audited financial information on an agency's website as it provides ready access for users of the financial statements.

Agencies should include a disclaimer with the financial information that indicates the statements are not to be used as an official copy, and advise users where an official copy of the annual report can be obtained.

A sample disclaimer is provided:

#### **DISCLAIMER**

*The materials presented [on this site/in this pdf] are provided by the Queensland Government for information purposes only. Users should note that the electronic versions of financial statements [on this site/in this pdf] are not recognised as the official or authorised version. The electronic versions are provided solely on the basis that users will take responsibility for verifying their accuracy, completeness and currency. Although considerable resources are used to prepare and maintain the electronic versions, the Queensland Government accepts no liability for any loss or damage that may be incurred by any person acting in reliance on the electronic versions.*

*The official copy of the annual report, as tabled in the Legislative Assembly of Queensland can be accessed from the Queensland Parliament's tabled papers database:*

*<http://www.parliament.qld.gov.au/work-of-assembly/tailed-papers>*

It is permissible for agencies to include signatures on the independent audit report for financial statements published on websites and other electronic media. For guidelines on the use of electronic signatures refer to section 19.7.

## 27.3 Additional considerations for online publishing

Once the minimum requirements for online publication are met, agencies may consider exceeding the minimum requirements by publishing:

- the full annual report in HTML
- the full financial statements in HTML
- raw data (CSV or similar) for all tabular and graphically presented information
- the content of the online annual report must be consistent with the printed (tabled) version. Use of colour and photographs is not permitted, with the exception of heading banner colours on a webpage as set out in an agency's web publishing style guide.

## 27.4 Queensland Government website

**Departments** must ensure annual reports are linked from the Queensland Government Departmental listing of annual reports and strategic plans:

<https://www.qld.gov.au/about/staying-informed/reports-publications/annual-reports/>

Within a week of the report being tabled, a link to each department's online annual report is to be emailed to: [csonline@premiers.qld.gov.au](mailto:csonline@premiers.qld.gov.au).

## 27.5 Availability of previous annual reports online

Agencies should ensure annual reports for the past three years remain accessible on agency websites.

Annual reports older than three years are not required to be accessible on agency websites, however, contact details (telephone and email address) should be presented for the supply of the information, and/or advise that it is available from the State Library and on the Queensland Parliament tabled papers database (see section 9.2).

See also section 27.1 Minimum requirements for online publication.

## 28. Feedback surveys

**Departments** are encouraged to use the feedback survey on the *Get Involved* website, which is coordinated by DPC. **Statutory bodies** are also welcome to make use of the feedback survey.

Feedback will be sought from users on key aspects of annual reports including:

- presentation of content
- quality of content
- style of language
- suggestions for improvement
- overall rating
- category of user (i.e. industry professional, elected official, academia, federal/state/local government employee etc).

The feedback survey is available by searching for 'annual report' on the *Get Involved* website:

<https://www.getinvolved.qld.gov.au/gi/>

**More information:**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 3003 9197**



# PART D Machinery of Government

## 29. Purpose of Part D Machinery of Government

The term 'Machinery of Government changes' (MOG changes) is used to describe a variety of organisational or functional changes that may affect the Queensland Government at any point in time.

The impact on agencies resulting from MOG changes will range from being relatively minor to significant. Major MOG changes often involve the transfer of functions from one agency to another either because portfolios are being restructured, or because an agency is to be created or abolished.

While a MOG change may occur at any time, significant MOG changes usually occur immediately following an election.

Some common examples of MOG changes are:

- changes to the *Administrative Arrangements* following a decision to re-distribute public business between Ministers of government
- changes to the *Departmental Arrangements* following a decision to abolish or create an agency or to move functions/responsibilities between agencies, including into, or out of, the Queensland public sector.

MOG changes have implications for annual reports, particularly for abolished agencies and agencies with new and/or changed functions. There are specific legislative and government policy requirements in relation to annual reports that must be complied with.

This section sets out the specific annual reporting requirements for agencies affected by MOG changes.

Particular complexities may arise when agencies are involved in a transfer of functions, which are not covered in these requirements. Issues arising as a result may require advice from central agencies with policy responsibility for the relevant reporting requirement.

### **More information:**

- *Administrative Arrangements Orders*  
<https://www.premiers.qld.gov.au/publications/categories/policies-and-codes/handbooks/exec-council-handbook/machinery/administrative.aspx>
- *Departmental Arrangements Notices*  
<https://www.premiers.qld.gov.au/publications/categories/policies-and-codes/handbooks/exec-council-handbook/machinery/departmental.aspx>
- *Checklist for Organisational Change – Managing Machinery of Government Changes*, QAO  
<https://www.qao.qld.gov.au/reports-resources/better-practice>
- *Financial Accountability Handbook- Volume 4, Information Sheet 4.6 – Machinery of Government*, Queensland Treasury  
<https://www.treasury.qld.gov.au/resource/financial-accountability-handbook/>
- FRR 2F Machinery of Government Changes, *Financial Reporting Requirements for Queensland Government Agencies*, Queensland Treasury  
<https://www.treasury.qld.gov.au/resource/financial-reporting-requirements-queensland-government-agencies/>
- *Guidelines for Machinery of Government (MOG) changes*, Queensland Treasury  
<https://www.treasury.qld.gov.au/resource/guidelines-machinery-government-mog-changes/>

### **MOG changes**

- **Contact:** Executive Recruitment and Contracts, Public Service Commission  
**candses@psc.qld.gov.au** **Tel: 3003 2825**

### **Non-financial reporting impacts of MOG changes**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 3003 9197**

## Financial reporting impacts of MOG changes

- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
[fmhelpdesk@treasury.qld.gov.au](mailto:fmhelpdesk@treasury.qld.gov.au)

# 30. Abolished departments and statutory bodies – final reports

Abolished agencies must prepare a final report for the final period of the agency.

Section 50 of the FPMS sets out the requirements in relation to preparation of a final report for agencies.

Final reports should include all parts of the abolished agency prior to the MOG change up to the date of abolition. As a general rule, if information was included in the annual report for the previous reporting period, it should be included in the final report.

## 30.1 Non-financial reporting requirements

Where an agency is abolished and its functions split between other agencies its final report should clearly indicate the changes that have occurred and how the activities are being reported and for what period.

The final report must meet the majority of reporting requirements as a standard annual report (section 50 of the FPMS). It is recommended that in most cases, abolished agencies treat the preparation of a final report the same as a standard annual report.

Refer to PART B Minimum content requirements for details of the non-financial information that must be disclosed in a final report.

### Letter of compliance

The letter of compliance (refer to section 7) in a final report should provide explanatory information about the MOG change.

To assist, the following sample text may be used:

*The XXX functions of the former [agency name] were transferred to the [agency name] under the government's policy of XXX (providing increased status and focus to these two areas).*

*The final report outlines the activities and achievements of the former [agency name] and the XXX Division of the former [agency name].*

If a MOG change occurs on a date that is not at the end of the month, it is acceptable for non-financial performance information to be reported as at the end of the month the agency was abolished where data is not collected or available other than at the end of the month. However, it must be clearly identified what period the data reported covers. This provision only applies to non-financial information.

### More information:

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
[pm@premiers.qld.gov.au](mailto:pm@premiers.qld.gov.au) **Tel: 3003 9197**

## 30.2 Financial reporting requirements

Instructions regarding the preparation and certification of the annual financial statements are addressed in the FRRs.

### More information:

- FRR 2A Basis of Financial Statement Preparation and FRR 2F Machinery of Government Changes, *Financial Reporting Requirements for Queensland Government Agencies*  
<https://www.treasury.qld.gov.au/resource/financial-reporting-requirements-queensland-government-agencies/>

- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
[fmhelpdesk@treasury.qld.gov.au](mailto:fmhelpdesk@treasury.qld.gov.au)

### 30.3 Production requirements (including timeframes)

Apart from different timeframes for production of final reports, the production and publication requirements set out in PART C Production and publication of this document apply to final reports.

Note that the title of the document should be:

*Final Report for [agency name] for the period XXX to YYY*

For **departments**, the final report must be prepared **within one month** after the Auditor-General issues a report about the financial statements (section 50(2) of the FPMS).

The final report must be provided by the former accountable officer to the former appropriate Minister (or another Minister determined by the Treasurer), for the abolished department (section 50(2) of the FPMS).

A copy of the final report must be tabled by the former appropriate Minister (or another Minister determined by the Treasurer), within 14 days of receiving it (section 50(6) of the FPMS).

For **statutory bodies**, the administering department for the abolished statutory body must prepare the final report for the statutory body within one month after the Auditor-General issues a report about the financial statements (section 50(2) of the FPMS).

The final report must be provided by the administering department for the abolished statutory body, to the former appropriate Minister (or another Minister determined by the Treasurer) for the abolished statutory body (section 50(2) of the FPMS).

A copy of the final report must be tabled by the former appropriate Minister (or another Minister determined by the Treasurer), within 14 days of receiving it (section 50(6) of the FPMS).

## 31. Continuing departments and statutory bodies with new or changed functions

Continuing agencies with new or changed functions must produce an annual report.

While changes to Administrative Arrangements (Ministerial responsibilities) and or Departmental Arrangements may have occurred throughout the financial year, the annual report should be prepared on the basis of the agency structure and responsibilities as at the end of financial year reporting date – as if that structure has been in place for the whole financial year.

Agencies with changed functions are required to report on their new agency structure, operations and performance **for the whole financial year** (i.e. as if the functions of the agency that are in place at 30 June had been that way for the entire reporting period), with the exception of functions received from an abolished agency. Agencies receiving functions from an abolished agency need only report on the financial and non-financial performance of these functions from the date of the abolition to the end of the financial year.

### 31.1 Non-financial reporting requirements

The practice for reporting non-financial information in annual reports is different from that required for financial statements.

## Letter of compliance

The letter of compliance (refer to section 7) required to be included in each annual report should provide explanatory information about the MOG change.

To assist, the following sample text may be used:

*This report is prepared on the basis of the current administrative arrangements for this agency applying for the whole of the XXXX financial year. That is, it reflects the structure, operations and performance of the agency as it now exists.*

## Explanation of MOG changes

To improve transparency and accountability, the following information must be included in the annual report for all departments that experience MOG changes in the reporting period. This information should be presented in the initial pages of the annual report and outline what the change was, where the function or service area was previously and where it is now.

### **Machinery of Government changes**

*As a result of Machinery of Government changes that came into effect on 12 November 2020, the former (department name) was renamed the (department name).*

#### **Incoming divisions or functions**

*The following table outlines those divisions or functions that joined the department due to Machinery of Government changes on 12 November 2020, and the related annual reports where the financial statements can be located for the 2020-21 reporting period.*

<b>Joined the department</b>	<b>Date of transfer</b>	<b>Related annual report*</b>
[function A]		
[function B]		

*\*Financial statements for the period 1 July - 12 November 2020 can be found in the related annual report.*

#### **Outgoing divisions or functions**

*The following table outlines those divisions or functions that left the department due to Machinery of Government changes on 12 November 2020, and the related annual reports where the non-financial performance information and financial statements can be located for the 2020-21 reporting period.*

<b>Left the department</b>	<b>Date of transfer</b>	<b>Related annual report**</b>
[function A]		
[function B]		

*\*Financial statements for the period 12 November 2020 – 30 June 2021 can be found in the related department annual report.*

*# Non-financial performance information for the 2020-21 reporting period can be found in the related annual report.*

#### **Incoming and outgoing agencies**

*As a result of the Machinery of Government changes, [agency name] was transferred to the [Minister name] portfolio from [transfer date]. [Agency name] is required to produce its own annual report.*

## Introductory Information

Agencies should identify new and/or changed functions and the period for which the new arrangements have been in place within the general narrative of the report.

Annual reports should clearly identify the benefits of the MOG changes by:

- stating how the new agency, or continuing agency with new or changed functions, is meeting the commitments made to the community in the superseded strategic plan(s) of the former agency or agencies
- identifying the changes in terms of either policy initiatives or efficiency and effectiveness benefits (the reasons for the change and its impact on service delivery).

**More information:**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 3003 9197**

## 31.2 Financial reporting requirements

Instructions regarding the preparation and certification of the annual financial statements are addressed in the FRRs.

**More information:**

- FRR 2A Basis of Financial Statement Preparation and FRR 2I Management Certificate, *Financial Reporting Requirements for Queensland Government Agencies*  
<https://www.treasury.qld.gov.au/resource/financial-reporting-requirements-queensland-government-agencies/>
- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
**fmhelpdesk@treasury.qld.gov.au**

## 31.3 Production requirements (including timeframes)

The standard production and publication requirements set out in PART C Production and publication apply for continuing agencies with new or changed functions.

# 32. New departments or statutory bodies

New agencies must prepare an annual report for the period from the agency's formation day until the end of the financial year in which the agency was formed.

## 32.1 Non-financial reporting requirements

Where functions have transferred from an abolished agency to a new agency, the function reports:

- in the abolished agency's final report for the period up to the date of the MOG change
- in the new agency's annual report from the new agency's formation day until the end of the financial year in which the agency was formed.

Where functions have transferred from a continuing agency to a new agency, the function should be reported in the new agency's annual report, prepared on the basis that the transferred function has been in place for the full financial year.

### Letter of compliance

The letter of compliance (refer to section 7) required to be included in each annual report should provide explanatory information about the MOG change.

To assist, the following sample text may be used:

*Following Machinery of Government changes implemented in XXX, the former Department of XXX was restructured. The core functions of XXXX have become the prime focus of the new Department of XXXX. The XXX section was also integrated into the new department.*

*The report outlines the activities and achievements of the former Department of XXXX and the XXX Division of the former Department of XXXX.*

*The Department of XXX is a new state government department arising from the merger of the former Department of XXXX and the Department of XXX.*

### Explanation of MOG changes

To improve transparency and accountability, the following information must be included in the annual report for all departments that experience MOG changes in the reporting period. This information should be

presented in the initial pages of the annual report and outline what the change was, where the function or service area was previously and where it is now.

### **Machinery of Government changes**

As a result of Machinery of Government changes that came into effect on (insert date), the (department name) was created.

### **Incoming divisions or functions**

The following table outlines those divisions or functions that joined the department due to Machinery of Government changes on 12 November 2020, and the related annual reports where the financial statements can be located for the 2020-21 reporting period.

<b>Joined the department</b>	<b>Date of transfer</b>	<b>Related annual report*</b>
[function A]		
[function B]		

\*Financial statements for the period 1 July - 12 November 2020 can be found in the related annual report.

### **Related annual reports**

The following tables outline where the non-financial performance information and financial statements for the incoming and outgoing divisions or functions can be located and the periods of reporting that are covered.

#### Incoming divisions or functions – financial statements

<b>Division/function and reporting period</b>	<b>Related annual report</b>
[function A] (1 July 20xx to date of transfer)	[department]
[function B] (1 July 20xx to date of transfer)	[department]

### **Incoming agencies**

As a result of the Machinery of Government changes, [agency name] was transferred to the [Minister name] portfolio from [transfer date]. [Agency name] is required to produce its own annual report.

## **Introductory information**

Agencies should state the reason for the new agency within the general narrative of the report and indicate the period for which the new arrangements have been in place.

Annual reports should clearly identify the benefits of the MOG changes by:

- stating how the new agency, or continuing agency with new or changed functions, is meeting the commitments made to the community in the superseded strategic plan(s) of the former agency or agencies
- identifying the changes in terms of either policy initiatives or efficiency and effectiveness benefits (the reasons for the change and its impact on service delivery).

#### **More information:**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 3003 9197**

## **32.2 Financial reporting requirements**

The new agency must prepare the annual financial statements for the period from the agency's formation day until the end of the financial year in which the agency was formed. If formed within four months of the end of the financial year, the Treasurer (or nominated officer) can approve an extended first year. However, this approval would generally only be given where there has been a small number of immaterial transactions before the end of the first financial year (refer to section 40 of the FPMS and Information Sheet 5.2 of the *Financial Accountability Handbook*).

Instructions regarding the preparation and certification of the annual financial statements are addressed by the FRRs.

**More information:**

- FRR 2A Basis of Financial Statement Preparation and FRR 2F Machinery of Government Changes, *Financial Reporting Requirements for Queensland Government Agencies*  
<https://www.treasury.qld.gov.au/resource/financial-reporting-requirements-queensland-government-agencies/>
- *Financial Accountability Handbook* (Information Sheet 5.2)  
<https://www.treasury.qld.gov.au/resource/financial-accountability-handbook/>
- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
**fmhelpdesk@treasury.qld.gov.au**

### 32.3 Production requirements (including timeframes)

The standard production and publication requirements set out in PART C Production and publication apply for new agencies.

Note that the title of the document should be:

*Annual Report for [agency] for the period XXX to XXX*

# PART E Open Data

## 33. General Information

A number of annual reporting requirements are to be addressed through publication of data through the Queensland Government Open Data Portal (<https://data.qld.gov.au>) in lieu of inclusion in the annual report.

The following information requirements must be reported through the Open Data Portal:

- consultancies
- overseas travel
- Queensland Language Services Policy.

To ensure data is reported consistently by agencies, the guidance for publication to the Open Data Portal must be followed, including the use of reporting templates and meta data forms available at:

<https://www.forgov.qld.gov.au/manage-government-performance#prepare-annual-reports>

Data must be published to the Open Data Portal at the same time as the annual report is tabled in Parliament (by 30 September). This process entails either uploading the data or publishing a link to the appropriately formatted data published to another web-accessible location. To maximise the usability of this data, publishers should avoid publishing a link to a web page or pdf document featuring a data table. Should there be no data to report for the financial year, this is to be noted accordingly in the annual report. An empty data spreadsheet is not to be published on the Open Data Portal.

Further publishing process guidance can be found here:

<https://www.data.qld.gov.au/article/standards-and-guidance/publishing-guides-standards>

The Open Data Office team will perform an audit at this time to ensure the datasets have been published correctly.

All **departments** should have officers responsible for publishing to the Open Data Portal. For most departments, they can be contacted by email on [opendata@\[department domain\].qld.gov.au](mailto:opendata@[department domain].qld.gov.au). If a department or agency utilises corporate/shared services from another department, the department providing these services should, where possible, assist in uploading data to the Open Data Portal. For **statutory bodies**, the administering department may assist in uploading data to the Open Data Portal. Alternatively, a representative of a statutory body may create an account to upload data directly to the Open Data Portal by completing this form:

<https://www.forgov.qld.gov.au/request-publishing-access-data-and-publications-portals>

### **More information:**

- **Queensland Government Open Data Publishing Standards**  
<https://www.publications.qld.gov.au/dataset/publishing-standards-data-qld-gov-au>
- **Contact:** Open Data Office, Department of Communities, Housing and Digital Economy  
**[opendata@qld.gov.au](mailto:opendata@qld.gov.au)** **Tel: 3719 7791 or 3215 3749**

### 33.1 Consultancies

Agencies must disclose the following information:

- consultancies expenditure broken down into categories relevant to the agency
- total cost of consultancies.

The amounts disclosed should align with the basis of expensing such costs in the agency's financial statements. This will be on a GST exclusive basis for most agencies. Where an agency will not recoup GST from the Australian Tax Office, the expense will include any GST component.



To ensure consultancy costs are reported consistently, the reporting template and meta data form must be used and is available at:

<https://www.forgov.qld.gov.au/manage-government-performance#prepare-annual-reports>

Many individuals, partnerships and corporations provide services to agencies under contracts for services. However, not all such contractors should be categorised as consultants for the purposes of reporting. Consultants are distinguished from other contractors by the nature of the work they perform.

Agencies must carefully consider the nature of the task being performed when defining whether the expenditure is in the nature of a consultant or a contractor. Refer to the publication, *Procurement Guidance: Engaging and managing consultants*.

It should be noted that the *Queensland Procurement Policy 2019* requires certain government agencies to publish details of awarded contracts valued at \$10,000 and over on the Queensland Government Open Data Portal.

**More information:**

- Procurement Guidance (in particular; *Engaging and managing consultants*, which includes definitions for consultants and contractors)  
<https://www.forgov.qld.gov.au/procurement-guides>
- *Queensland Procurement Policy*  
<https://www.forgov.qld.gov.au/procurement-policy>
- **Contact:** Office of the Chief Advisor – Procurement, Department of Energy and Public Works  
**betterprocurement@hpw.qld.gov.au**      **Tel: 3215 3543**

## 33.2 Overseas travel

Agencies must disclose information in relation to overseas travel expenditure.

To ensure overseas travel costs are reported consistently, the reporting template and meta data form must be used and is available at:

<https://www.forgov.qld.gov.au/manage-government-performance#prepare-annual-reports>

Agencies must disclose in the relevant field of the reporting template:

- for
  - **departments and universities**, the name of the officer and their position
  - **statutory bodies**, the name of officer or member of the board and their position or office holding
- the destination of travel
- the reason for travel (research, meeting, conference etc)
- the cost of the travel (travel, accommodation and incidentals such as car parking, telephone, internet etc) as applicable for the agency, other Queensland Government and external sources, and in the 'Notes' column, name the other sources.
- when the same officer travels to the same destination more than two times in a reporting period, it is permissible to list multiple trips as one entry, and in the 'Notes' column, indicate that the one entry incorporates multiple trips (state how many trips)
- when many officers travel for a particular purpose on the same trip and it is complex or impossible to apportion the costs to the individual officers, a record is still required for each officer. The total cost should be evenly split and the figure recorded against each officer record. If relevant, a notation may be included in the 'Notes' column indicating this, e.g. 'Costs evenly apportioned for officers travelling together'.

**More information:**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 3003 9197**

For assistance in obtaining reports on overseas travel from the QTravel booking tool:

- **Contact:** Queensland Government Procurement, Department of Energy and Public Works  
**Qtravel@hpw.qld.gov.au** **Tel: 3215 3506**

### 33.3 Queensland Language Services Policy (QLSP)

**Departments and participating statutory bodies** must disclose information on the performance measures identified in the QLSP.

**Departments and participating statutory bodies** are only required to report when they commence engaging interpreters (for example, if an agency does not engage interpreters they are not required to report). However, participating agencies should advise Multicultural Affairs of their nil report if they have not engaged interpreter services for the financial year.

To ensure information is reported consistently:

- Multicultural Affairs has developed data dictionaries that are available on request
- the reporting template and meta data form must be used and is available at:

<https://www.forgov.qld.gov.au/manage-government-performance#prepare-annual-reports>

In relation to the first performance measure, departments and participating statutory bodies can provide separate entries for each administrative collection.

**More information:**

- *Queensland Language Services Policy and Queensland Language Services Guidelines*  
<http://www.dlgrma.qld.gov.au/multicultural-affairs/policy-and-governance/language-services-policy.html>
- **Contact:** Policy and Intergovernmental Relations, Multicultural Affairs, Department of Children, Youth Justice and Multicultural Affairs  
**MA@dlgrma.qld.gov.au** **Tel: 3215 2500**

# ATTACHMENT A – Letter of compliance (template)

[date]

The Honourable . . . . . MP  
Minister for . . . .  
[address]  
Brisbane Qld 4000

Dear . . . .

I am pleased to submit for presentation to the Parliament the Annual Report XXXX–YYYY and financial statements for [department / statutory body].

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 \*\* of this annual report].

Yours sincerely

[Accountable Officer / Chair of Board]  
[department / statutory body]

# ATTACHMENT B – Compliance Checklist (template)

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	
Accessibility	<ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARRs – section 9.1	
	<ul style="list-style-type: none"> <li>Public availability</li> </ul>	ARRs – section 9.2	
	<ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>	Queensland Government Language Services Policy ARRs – section 9.3	
	<ul style="list-style-type: none"> <li>Copyright notice</li> </ul>	Copyright Act 1968 ARRs – section 9.4	
	<ul style="list-style-type: none"> <li>Information Licensing</li> </ul>	QGEA – Information Licensing ARRs – section 9.5	
General information	<ul style="list-style-type: none"> <li>Introductory Information</li> </ul>	ARRs – section 10	
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	
	<ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>	ARRs – section 11.2	
	<ul style="list-style-type: none"> <li>Agency service areas and service standards</li> </ul>	ARRs – section 11.3	
Financial performance	<ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>	ARRs – section 12.1	
Governance – management and structure	<ul style="list-style-type: none"> <li>Organisational structure</li> </ul>	ARRs – section 13.1	
	<ul style="list-style-type: none"> <li>Executive management</li> </ul>	ARRs – section 13.2	
	<ul style="list-style-type: none"> <li>Government bodies (statutory bodies and other entities)</li> </ul>	ARRs – section 13.3	
	<ul style="list-style-type: none"> <li>Public Sector Ethics</li> </ul>	Public Sector Ethics Act 1994 ARRs – section 13.4	
	<ul style="list-style-type: none"> <li>Human Rights</li> </ul>	Human Rights Act 2019 ARRs – section 13.5	
	<ul style="list-style-type: none"> <li>Queensland public service values</li> </ul>	ARRs – section 13.6	
Governance – risk management and accountability	<ul style="list-style-type: none"> <li>Risk management</li> </ul>	ARRs – section 14.1	
	<ul style="list-style-type: none"> <li>Audit committee</li> </ul>	ARRs – section 14.2	
	<ul style="list-style-type: none"> <li>Internal audit</li> </ul>	ARRs – section 14.3	
	<ul style="list-style-type: none"> <li>External scrutiny</li> </ul>	ARRs – section 14.4	

Summary of requirement	Basis for requirement	Annual report reference	
	• Information systems and recordkeeping	ARRs – section 14.5	
	• Information Security attestation	ARRs – section 14.6	
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1	
	• Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	
Open Data	• Statement advising publication of information	ARRs – section 16	
	• Consultancies	ARRs – section 33.1	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	• Overseas travel	ARRs – section 33.2	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	• Queensland Language Services Policy	ARRs – section 33.3	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	

FAA

*Financial Accountability Act 2009*

FPMS

*Financial and Performance Management Standard 2019*

ARRs

*Annual report requirements for Queensland Government agencies*