

# Annual report requirements for Queensland Government agencies

(2023–2024 reporting period)

Publication date – April 2024

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**Queensland**  
Government

# Document Details

<b>Security Classification</b>	OFFICIAL		
<b>Date of Review of Security Classification</b>	April 2024		
<b>Authority</b>	Director-General, Department of the Premier and Cabinet		
<b>Author</b>	Performance Unit, Cabinet and Intergovernmental Relations, The Cabinet Office, 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 OFFICIAL and will be managed according to the requirements of the QGISCF.

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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	<i>Public Sector Act 2022</i>
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 entities** specified in Schedule 1 of the *Public Sector Act 2022*.

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, 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 Authorisation 1042 (reports – significant) and 1147 (agency publications – significant).

## 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 9201.

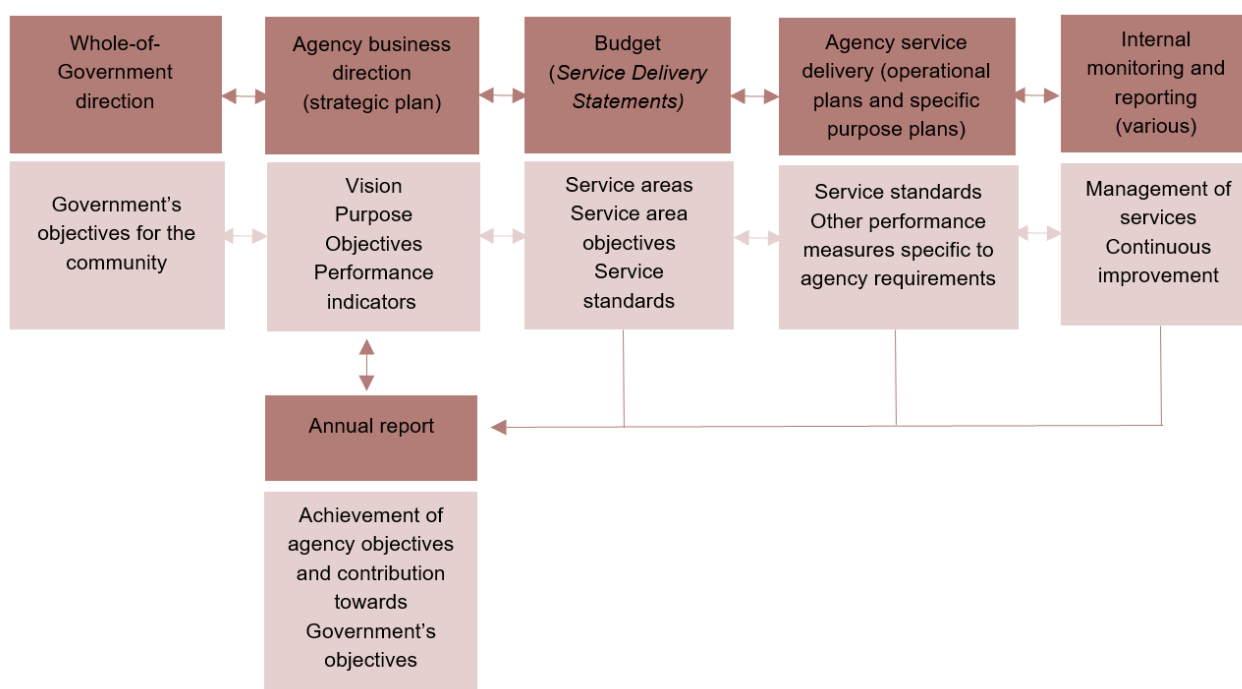
## 3. Purpose of annual reports

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’**





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.

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 Better Practice Guide](#)

## 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 2023-24 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](#)
- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 07 3003 9201**

## 5. Financial reporting requirements

Parts 1 – 5 of the [Financial Reporting Requirements for Queensland Government Agencies](#) (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:**

- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
**FMCSupport@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:**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 07 3003 9201**

# 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](#) (attachment A) 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).

**More information:**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
[pm@premiers.qld.gov.au](mailto:pm@premiers.qld.gov.au) **Tel: 07 3003 9201**

## 8. Compliance Checklist

The [Compliance Checklist](#) (attachment B) 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.

**More information:**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
[pm@premiers.qld.gov.au](mailto:pm@premiers.qld.gov.au) **Tel: 07 3003 9201**

# 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 25).

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 25).
- 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](#) is available.

## 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 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](#) are available.



#### **More information:**

- [Queensland Language Services Policy and Queensland Language Services Guidelines](#)
- **Contact:** Policy and Intergovernmental Relations, Multicultural Affairs, Department of Child Safety, Seniors and Disability Services  
[Secretariat.MAQ@des.qld.gov.au](mailto:Secretariat.MAQ@des.qld.gov.au) **Tel: 3097 7710**

## 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).*

[View a copy of this licence.](#)

**Attribution:**

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

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

**More information:**

- **Contact:** Queensland Government Customer and Digital Group, Department of Transport and Main Roads  
[QGEA@qld.gov.au](mailto:QGEA@qld.gov.au)

## 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 under 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 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: 07 3003 9201**

## 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 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:**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 07 3003 9201**

### 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 Better Practice Guide](#)

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
[pm@premiers.qld.gov.au](mailto:pm@premiers.qld.gov.au) **Tel: 07 3003 9201**

### 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 2023–2024 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 2023–2024 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 2023–2024 estimated actual results (published in the 2024–2025 SDS) and the actual result for the 2023–2024 reporting period.
  - between any 2023–2024 target/estimate and 2023–2024 actual result for the 2023–2024 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	2023–2024 Target / estimate	2023–2024 Actual
[service standard as published in the 2023–2024 SDS]	1,2,3	[published target in 2023–2024 SDS]	[actual data as at 30 June 2024]
[service standard discontinued in the 2024–2025 SDS]	4	[published target in 2023–2024 SDS]	[actual data as at 30 June 2024]
<b>Notes:</b> <ol style="list-style-type: none"> <li>[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]</li> <li>[If any material variation from 2023–2024 Estimated actual as published in the 2024-25 SDS, a footnote must be included to explain variances]</li> <li>[If any material variation from 2023–2024 target/estimate and 2023–2024 actual result, a footnote must be included to explain variances]</li> <li>[This measure is discontinued due to &lt;reason&gt;. The measure will continue to be monitored and reported &lt;here&gt;].</li> </ol>			

### Discontinued service standards

If agencies discontinued service standards in the 2024–2025 SDS, agencies should publish the actual end of year performance data for these service standards in the 2023–2024 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 '2023–2024 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 2023–2024 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 SDS: Performance Statement Requirements](#)
- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 07 3003 9201**

## 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
- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
[FMCSupport@treasury.qld.gov.au](mailto:FMCSupport@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 (MoG) for specific information in relation to MoG 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](mailto:pm@premiers.qld.gov.au) **Tel: 07 3003 9201**

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

Queensland Government agencies (as referred to in section 1.1) 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 [Queensland Register of Appointees to Government Bodies](#) sets out the list of Government bodies that are required to be reported on.

To ensure information on Government bodies is reported consistently and accurately, the [reporting template](#) published on the Managing government performance website must be used. The reporting template will be emailed to department Cabinet Legislation and Liaison Officers (CLLOs) for distribution to the relevant secretariats for completion and inclusion in the relevant annual report. [FAQs](#) are also provided.

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](#)
- **Contact:** Manager, Government Bodies, Governance and Integrity, Department of the Premier and Cabinet  
[appointments@premiers.qld.gov.au](mailto:appointments@premiers.qld.gov.au) **Tel: 07 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:**

The Code of Conduct for the Queensland Public Service (the Code) is applicable to all public service agencies. Public service agencies include:

- departments and other public service entities
- Tafe Queensland
- administrative offices of courts or tribunals
- entities prescribed under the [Public Sector Ethics Regulation 2023](#).

The Code applies to all employees, excluding judicial officers, working public service agencies. Employee for the purpose of the Code includes contractors, consultants, volunteers, work experience students or anyone who works in any capacity for a Queensland public service agency.

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(2) 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:**

The PSEA's dictionary (see the Schedule of the PSEA) defines a public sector entity as including the Parliamentary Service, a local government, a university established under an Act, an entity established under an Act or under State or local government authorisation for a public, State or local government purpose or an entity prescribed under a regulation. The dictionary also provides detail on entities that are not public sector entities.

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. For example, entity statements could include information about:

- 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:**

- [Ethics in the Queensland Public Sector](#)
- **Contact:** Policy, Conduct and Performance, Public Sector Commission  
**policy@psc.qld.gov.au** **Tel: 07 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 HR 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: Reporting on human rights](#)
- **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:**

- **Contact:** Public Sector Commission  
**Workforcestrategy@psc.qld.gov.au** **Tel: 07 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](#)
- **Contact:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au** **Tel: 07 3003 9201**

### 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 Queensland Audit Office (QAO) including performance audit recommendations. See also section 14.4 External scrutiny.

**More information:**

- [Audit Committee Guidelines: Improving Accountability and Performance](#)
- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
**FMCSupport@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
- [Audit Committee Guidelines: Improving Accountability and Performance](#) (section 6.5)
- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
[FMCSupport@treasury.qld.gov.au](mailto:FMCSupport@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 several 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](mailto:pm@premiers.qld.gov.au) **Tel: 07 3003 9201**

## 14.5 Information systems and recordkeeping

Under the [Public Records Act 2002](#), agencies are required:

1. To make and keep public records and to only dispose of public records with appropriate authorisation.
2. To have regard to 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 records governance, including those resulting from changes in the agency's functions, responsibilities or regulatory requirements.
- 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 recordkeeping systems, including any serious breaches of information security and remedies applied.
- Whether public records are being retained in accordance with general or core retention and disposal schedules and relevant legislation.
- 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:**

- [Recordkeeping and information management](#)

- **Contact:** Queensland State Archives, Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts  
**ForGov Contact Form** **Tel: 07 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 to the Queensland Government Chief Information Security Officer, noting that appropriate assurance activities have been undertaken to inform this opinion and the Department/Commission information security risk position.*

**More information:**

- **Contact:** Queensland Government Customer & Digital Group, Department of Transport and Main Roads  
**QGEA@qld.gov.au**



## 15. Governance – human resources

### 15.1 Strategic workforce planning and performance

Agencies must include an assessment of the agency's performance and effectiveness in ensuring their workforce capabilities will enable the achievement of strategic objectives and government priorities.

The **workforce profile** and **target group data** must be provided by agencies specified in the *Public Sector Act 2022* and who are currently included in the Minimum Obligatory Human Resource Information (MOHRI) data collection.

Agencies specified in the *Public Sector Act 2022* that are not included in the MOHRI data collection are encouraged to include as much relevant information as is available.

#### Workforce profile

Workforce profile information must be provided by agencies specified in the *Public Sector Act 2022* and who are currently included in the MOHRI data collection. Data should be captured as at the last full fortnight of the June quarter:

- total staffing by full-time equivalent (FTE) and headcount
- occupation types by FTE (i.e., percentage corporate, frontline and frontline support)
- appointment type by FTE (percentage permanent, temporary, casual and contract)
- employment status by headcount (percentage full-time, part-time, casual).

For agencies that are currently included in the MOHRI data collection, the Public Sector Commission will provide this data to departments and public service entities for inclusion in annual reports by **16 August 2024**.

All data will be produced as per existing MOHRI data specifications.

#### Target group data

Target group data must be provided by agencies specified in the *Public Sector Act 2022* and who are currently included in the MOHRI data collection. Data should be captured as at the last full fortnight of the June quarter:

- representation of women
- women in leadership roles
- Aboriginal Peoples and Torres Strait Islander Peoples
- people with disability
- people with culturally and linguistically diverse (CALD) backgrounds in employment.

The tables at Figure 1 (gender), Figure 2 (diversity target groups) and Figure 3 (women in leadership as a diversity target group) should be used to present this information.

**Figure 1: Gender**

Gender	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Woman		
Man		
Non-binary		

**Figure 2: Diversity target group data**

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

\* To ensure privacy, in tables where there are less than 5 respondents in a category, specific numbers should be replaced by <5.

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

**Figure 3: Target group data for Women in Leadership Roles\***

	Women (Headcount)	Women as percentage of total leadership cohort (calculated on headcount)
Senior Officers (Classified, s122 and s155 combined)		
Senior Executive Service and Chief Executives (Classified, s122 and s155 combined)		

\* Women in leadership are defined as those in classified roles or on s122 or s155 contracts. This data should **not** include salary equivalency.

### Workforce planning and performance

**Departments** must include performance against the Strategic Workforce Plan, including the key elements set out in the *Specific Purpose Planning Requirements*, and must also include the following information in the annual report. **Statutory bodies** are encouraged to include the following information in the annual report.

- A diverse workforce:
  - how gender equity has been supported, identifying measures from gender equity action plans (if relevant) and/or major commitments and strategies including representation of women in leadership; any relevant targets to improve gender equity across all levels in the workplace; progress towards meeting targets and in implementation of commitments or strategies
  - how employment of Aboriginal and Torres Strait Islander peoples, people with disability and people with culturally and linguistically diverse backgrounds has been supported, identifying major commitments and strategies, relevant targets, and progress towards meeting targets.
- Applicable industrial and employee relations frameworks, including any consultative mechanisms and how it supports the effective management of industrial relations activities.

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:

- [workforce statistics](#)
- [bi-annual workforce profile](#)
- [working for Queensland data](#).

Agencies working with the Office of the Special Commissioner to undertake *equity and diversity audits* and develop *equity and diversity action plans* may wish to comment on achievements and areas of focus for the following year.

**More information:**

- **Contacts:** Workforce Profile – Director, Workforce Insights, Public Sector Commission  
**mohri.administrator@psc.qld.gov.au**      **Tel: 3003 2816**
  
- Workforce Planning – Strategic Workforce Futures, Public Sector Commission  
**workforcestrategy@psc.qld.gov.au**      **Tel: 3003 2882**
  
- Industrial and employee relations framework -Assistant Director-General,  
Industrial Relations, Office of Industrial Relations, Department of Education  
**tony.james@oir.qld.gov.au**      **Tel: 3406 9873**
  
- Equity and diversity and target group data and reporting – Office of the Special  
Commissioner, Equity and Diversity  
**osc@psc.qld.gov.au**      **Tel: 3003 2806**

## 15.2 Early retirement, redundancy and retrenchment

For **departments** and **public service entities** specified in the *Public Sector Act 2022*, 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](#)
  
- **Contact:** Office of Industrial Relations, Department of State Development and  
Infrastructure  
**ir@oir.qld.gov.au**      **Tel: 07 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](#) 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: 07 3003 9201**

## 17. Financial statements

The accountable officer of a **department** must prepare the annual general purpose financial statements in accordance with the Minimum Reporting Requirements (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 MRRs)
- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
[FMCSupport@treasury.qld.gov.au](mailto:FMCSupport@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).

When reproducing the financial statements in the annual report, they must be exactly the same as those audited and certified by the Auditor-General (or delegate). No changes, however minor, are permitted.

### 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. See section 22 for tabling requirements.

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 in the report.
- 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' (see section 22.4 Searchable PDF requirements)
  - contain full URL addresses for any hyperlinks to documents or websites. To improve readability, URL address can be presented in a footnote rather than in the body of the text of the annual report.

### 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 whole-of-government front and back cover templates provided by the Department of the Premier and Cabinet (DPC). An external consultant can be engaged to typeset 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, however it should be kept to a minimum.

**More information:**

- **Contact:** Strategic Communication, Department of the Premier and Cabinet  
**annual.reports@premiers.qld.gov.au      Tel: 07 3003 9092**

## 19. Design and layout

### 19.1 Queensland Government mandatory annual report cover

Departments and statutory bodies that follow the Queensland Government corporate identity system **must** use the mandated whole-of-government annual report cover templates, developed and published annually by DPC.

**Front cover:** each agency is responsible for adding their agency name to its own front cover. This can be completed by inserting the name in the nominated position using one of the approved corporate typefaces (*Meta*, *Rotis Serif*, *Arial* or *Times New Roman*) as per section 20.1 Typefaces (font) in black and white provided in the approved template.

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

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 cover templates, and instructions for their use](#), are available for download.

For any questions regarding the use of the annual report cover template, please contact DPC via [annual.reports@premiers.qld.gov.au](mailto:annual.reports@premiers.qld.gov.au). Agencies are not required to submit their cover artwork to DPC for review and approval.

Changes to the front and back covers will not be supported except for agencies that have a pre-approved logo (such as the Queensland Fire and Emergency Services crest) and who are permitted to alter the cover template to include the logo. In the first instance, it is advisable to provide the completed template to the agency's corporate identity coordinator to review for compliance. For any queries, please contact [Strategic Communication](#), DPC.

Statutory bodies that do not follow the Queensland Government corporate identity system (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, with the preference for a layout achievable through desktop publishing.

### 19.2 Format for annual report

Annual reports must be:

- Produced in a format 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 finishing 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 reproduce well in a 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.

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.

### 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 e.g., 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: 07 3003 9092**

### 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 [Electronic signatures guideline](#) which provides information regarding compliance issues with relevant standards for Commonwealth and State laws.

**More information:**

- **Contact:** Queensland Government Customer & Digital Group, Department of Transport and Main Roads  
**QGEA@qld.gov.au**



## 20. Queensland Government corporate identity

Departments and statutory bodies that follow the Queensland Government corporate identity system **must** also adhere to the corporate identity requirements in their annual report and seek advice from their departmental corporate identity coordinator, as appropriate. 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](#).

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 report must be provided with the annual report cover template files and these requirements to ensure compliance to the Queensland Government's corporate identity system.

### 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 system.

*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, and can be found on Marketing Matters.

#### **More information:**

- All questions about the Queensland Government corporate identity system should be directed to the [department's corporate identity coordinator](#).

- **Contact:** Strategic Communication, Department of the Premier and Cabinet  
**annual.reports@premiers.qld.gov.au      Tel: 07 3003 9092**

## 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 22.2 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 procedures and guidelines

### 22.1 Tabling of annual reports

A single hard copy of the annual report, including the financial statements, is required to be **tabled**, together with an identical electronic copy (different to an agency's 'online version'). Noting section 19.4 the use of colour is **not permitted** for the annual report cover templates and internal pages, if colour does appear in the hard copy or electronic copy of the report, this must be identical across both copies. This copy 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 can be a photocopy of the report and does not need to be a formally printed document. If the report contains colour, this additional copy can be printed in black and white.

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. If the document is to be tabled on a sitting day, it must be provided to the Table Office and deemed compliant by 5.00pm on the previous business day. 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, 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.*

**Minimum tabling requirements:**

- The annual report that is tabled is the official tabled paper.
- The annual report must include the financial statements within the report (Section 62, FAA) i.e. financial statements should not be provided separately to the annual report for tabling.
- The electronic version must be identical to the hard copy tabled paper – any variation in colour or page numbers, embedded links (that is hyperlinks to documents or websites without the full URL address) or embedded images (e.g., tables or charts containing data) will not be accepted.
- To improve readability, URL address can be presented in a footnote rather than in the body of the text.

Electronic versions are deemed compliant if they are:

- [Fully searchable PDF format](#) document (does not contain scanned or embedded images) (see section 22.4 Searchable PDF requirements).
- Consistent in content and otherwise as noted above.
- Free of embedded links. For example, it is not acceptable for a document to contain ‘[The report](#)’ as a hyperlink. A full URL address must be shown.
- Provided as a single document only.
- Emailed to the [Table Office](#).

Documents over 150MB should be provided on a USB and delivered to the Table Office (Room A.18.1 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 Standing Orders reflect 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 under embargo for a reasonable period before the Minister’s tabling letter is received by the Table Office. Providing the annual report in advance allows ample time for compliance checks to be completed, and any issues rectified, well ahead of the tabling deadline. Once tabling has been approved by the Minister, the annual report will be removed from embargo and tabled accordingly. Please note, tabling cannot be guaranteed at a certain time, should this be requested. The Table Office will ensure tabling does not occur before a certain time, for example, prior to 2.00pm, but cannot guarantee the report would be tabled at 2.00pm.

Required number of copies for all agencies:

Tabled document (including errata/addendum)	Electronic copy (identical to tabled document)	Additional hard copies (can be photocopies)
1	1	1

**More information:**

- [Tabling Procedures and Guidelines](#)
- [Fact sheet – Working with electronically signed financial statements – User guide](#)  
Queensland Audit Office
- **Contact:** Table Office, Parliament House  
**TableOffice@parliament.qld.gov.au**      **Tel: 07 3553 6404**

## 22.2 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). Please note, the extension is not governed by the Table Office.

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:** Performance Unit, Department of the Premier and Cabinet  
**pm@premiers.qld.gov.au**      **Tel: 07 3003 9201**  
  
Queensland Treasury, Treasury Analyst  
  
Table Office, Parliament House  
**TableOffice@parliament.qld.gov.au**      **Tel: 07 3553 6404**

## 22.3 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 in PDF format, 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 25) 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:**

- [Tabling Procedures and Guidelines](#)
- **Contact:** Performance Unit, Department of the Premier and Cabinet  
[pm@premiers.qld.gov.au](mailto:pm@premiers.qld.gov.au) **Tel: 07 3003 9201**

## 22.4 Searchable PDF requirements

Agencies are required to provide the annual report to the Table Office in a fully searchable PDF format document that does not contain scanned or embedded images (see section 22).

This means that 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 within the report, on the cover, in headings, in footers, within flow charts, figures, graphs, tables or other charts and diagrams, and in the financial statements section of the report.

It is not a requirement for the Queensland Government Coat of Arms to be searchable.

Agencies must also publish their annual report on their website in a PDF format using [techniques for accessibility compliance](#) (see section 25).

**More information:**

- [Fact sheet – Working with electronically signed financial statements – User guide](#)  
Queensland Audit Office

## 23. 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 [National eDeposit](#)

(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 who do not have access to electronic means, and the electronic report must state how paper copies can be obtained (see section 255). 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 Scheduled* (GRDS). See section 2 for further information.

## 24. 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 the [Digital Services Policy](#) (Criteria 9: Make digital services accessible) regarding accessibility.

**Statutory bodies** are reminded they may have accessibility obligations under the [Digital Services Policy](#) and/or Australian Government requirements that relate to all online publishing.

### **More information:**

- [Australian Government Web Guide: Accessibility](#)
- [World Wide Web Consortium \(W3C\) Web Content Accessibility Guidelines 2.0](#)
- **Contact:** Online and Creative Services, Department of the Premier and Cabinet  
[csonline@premiers.qld.gov.au](mailto:csonline@premiers.qld.gov.au)

## 25. Online publication of the annual report

### 25.1 Minimum requirements for online publication

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.
- Agencies must include a disclaimer that indicates online versions 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 are provided by the Queensland Government for information purposes only. Users should note that the electronic versions of the annual report, including the financial statements, on this site 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 website](#) database.*

- 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 a single Portable Document Format (PDF) created using [techniques for accessibility compliance](#). There is no need to deliver multiple files representing annual report sections. Agencies may wish to deliver the financial summary and statements as separate files in recognition of audiences seeking this information specifically.

- with access to 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; or
  - provided online as soon as practical. Agencies may publish the PDF version first, and in an accessible format when practicable to do so if they choose not to only make available by request.
- 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 25.5).
- 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 26).
- 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 25.4).
- **Departments** may choose to exceed the minimum requirements by, for example, publishing the full annual report in HTML (see section 25.3).

**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)

## 25.2 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 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. See section 25.1 for a sample disclaimer.

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.

## 25.3 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.

## 25.4 Queensland Government website

**Departments** must ensure annual reports are linked from the [Queensland Government Departmental listing of annual reports and strategic plans](#).

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).

## 25.5 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 25.

## 26. 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](#).

### **More information:**

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
[pm@premiers.qld.gov.au](mailto:pm@premiers.qld.gov.au) **Tel: 07 3003 9201**



# PART D Machinery of Government changes

## 27. Purpose of Part D Machinery of Government changes

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. 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.

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:**

- [Checklist for Organisational Change – Managing Machinery of Government Changes](#), Queensland Audit Office

### **MOG changes**

- **Contact:** Executive Policy and Employment, Public Sector Commission  
[candses@psc.qld.gov.au](mailto:candses@psc.qld.gov.au) **Tel: 07 3003 2823**

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

- **Contact:** Performance Unit, Department of the Premier and Cabinet  
[pm@premiers.qld.gov.au](mailto:pm@premiers.qld.gov.au) **Tel: 07 3003 9201**

### **Financial reporting impacts of MOG changes**

- [Financial Accountability Handbook- Volume 4, Information Sheet 4.6 – Machinery of Government](#)
- [Financial Reporting Requirements for Queensland Government Agencies](#)
- [Guidelines for Machinery of Government \(MOG\) changes](#)

- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
**FMCSupport@treasury.qld.gov.au**

## 28. 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.

### 28.1 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** **Tel: 07 3003 9201**

### 28.2 Financial reporting requirements

Instructions regarding the preparation and certification of the annual financial statements are addressed in the [Financial Reporting Requirements for Queensland Government Agencies](#):

- Section 2A Basis of Financial Statement Preparation; and
- Section 2F Machinery of Government Changes.

#### More information:

- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
**FMCSupport@treasury.qld.gov.au**

## 28.3 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).

## 29. 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* 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.

### 29.1 Non-financial reporting requirements

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

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

- in the abolished agency's final report for the period up to the date of the MOG change
- in the continuing agency's annual report from the date of the MoG change until the end of the financial year for the reporting period.

Where functions have transferred from a continuing agency, the function should be reported in the receiving 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:

*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 ensure 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 < xx month 20xx>, 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 <xx month 20xx>, and the related annual report/s where the financial statements can be found for the 20xx-20xx 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 <xx month 20xx – xx month 20xx> 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 <xx month 20xx>, and the related annual reports where the non-financial performance information and financial statements can be found for the 20xx-20xx 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 <xx month 20xx – xx month 20xx> can be found in the related department annual report.*

*# Non-financial performance information for the 20xx-20xx reporting period can be found in the related annual report.*

### **Incoming and outgoing statutory bodies**

*As a result of the Machinery of Government changes, [statutory body name] was transferred to the [Minister name] portfolio from [transfer date]. [statutory body 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 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, or if available, with its current strategic plan (where current means a four year period commencing in the annual reporting period).
- 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: 07 3003 9201**

## 29.2 Financial reporting requirements

Instructions regarding the preparation and certification of the annual financial statements are addressed in the [Financial Reporting Requirements for Queensland Government Agencies](#):

- Section 2A Basis of Financial Statement Preparation; and
- Section 2I Management Certificate.

**More information:**

- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
**FMCSupport@treasury.qld.gov.au**

## 29.3 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.

# 30. 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.

## 30.1 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 ensure 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 <xx month 20xx>, 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 <xx month 20xx>, and the related annual report/s where the non-financial performance information and financial statements can be located for the 20xx-xx reporting period.

Joined the department	Date of transfer	Related annual report**
[function A]		
[function B]		

\*Financial statements for the <xx month 20xx – xx month 20xx> period can be found in the related annual report.

#Non-financial performance information for the <xx month 20xx – xx month 20xx> can be found in the related department annual report. [Note – this explanation should only be included where the division or function received by the new department is from an [abolished department](#)].

**Incoming statutory body**

As a result of the Machinery of Government changes, [Body name] was transferred to the [Minister name] portfolio from [transfer date]. [Body 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 is meeting the commitments made to the community in the superseded strategic plan(s) of the former agency or agencies, or if available, with its current strategic plan (where current means a four year period commencing in the annual reporting period).
- 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](mailto:pm@premiers.qld.gov.au) **Tel: 07 3003 9201**

**30.2 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 in the [Financial Reporting Requirements for Queensland Government Agencies](#):

- Section 2A Basis of Financial Statement Preparation; and
- Section 2F Machinery of Government Changes.

**More information:**

- **Contact:** Budget Strategy and Financial Reporting, Queensland Treasury  
**FMCSupport@treasury.qld.gov.au**

### 30.3 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

## 31. General Information

A number of annual reporting requirements are to be addressed through publication of data through the [Queensland Government Open Data Portal](#) 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](#).

Data must be published to the Open Data Portal at the same time as the annual report is tabled in Parliament (by 30 September). Further publishing process guidance is available from the Open Data Office.

In this process a publisher can either 'Upload' the data or 'Link' to data hosted in another web-accessible location. Uploading the data is the preferred option as this ensures ongoing availability and minimises agency maintenance, particularly through MoG changes.

Should there be no data to report for the financial year, this is to be noted accordingly in the annual report and in the given annual report's dataset description in the open data portal. The metadata forms and guidance for publishing open data provide appropriate instruction. An empty data spreadsheet is not to be published on the Open Data Portal.

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 or it may be necessary to publish directly.

A publishing account is required to publish annual reporting open data. A representative of a department or statutory body may complete and submit the form to [create an Open Data publishing account](#).

### **More information:**

- [Queensland Government Open Data Publishing Standards](#)
- **Contact:** Open Data Office, Department of Transport and Main Roads  
[opendata@qld.gov.au](mailto:opendata@qld.gov.au) **Tel: 07 3235 6982**

### 31.1 Consultancies

Agencies must disclose information in relation to consultancy expenditure incurred during the reporting period.

To ensure consultancy expenditure is reported consistently, the [reporting template](#) and [metadata form](#) must be used. Ensure the default explanatory text in the reporting template is deleted prior to publication.



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

- For each consultancy with a total contract value cost over \$10,000:
  - Name of the provider of the consultancy services consistent with the name on the contract as part of the procurement process.
  - The reporting period for which the expenditure is being reported i.e., financial year.
  - Engagement expenditure incurred during the reporting period. Where the expenditure does not reflect the total contract value i.e., where the full cost of the engagement is greater than \$10,000, but less than \$10,000 is expended in the reporting period, the engagement should be reported individually as the total contract value is over \$10,000 and a notation included in the 'Notes' column indicating this, e.g., *'This engagement extends across more than one financial year. Only expenditure incurred during the financial year is reported and does not reflect the full cost of the engagement'*.
  - Short statement to describe the purpose of engagement e.g., *'Development of an evaluation strategy for xxx program to inform service delivery effectiveness and program improvements'*.
  - Short statement to describe the anticipated benefit/s to the agency's future capabilities from the engagement e.g., *'Staff will benefit from the transfer of knowledge and skills in relation to developing program evaluation strategies'*.
- For consultancies, each with a total contract value cost under \$10,000, the aggregated expenditure for all such engagements.
- A total of the expenditure for all 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.

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 and indirect workers](#).

It should be noted the [Procurement guidelines: contract disclosure](#), under the [Queensland Procurement Policy 2023](#), requires certain government agencies to publish details of awarded contracts valued at \$10,000 and over on the Queensland Government Open Data Portal. It also provides guidance on Right to Information and Information Privacy implications and considerations which also apply to this reporting.

**More information:**

- **Contact:** Queensland Government Procurement, Department of Energy and Climate  
[betterprocurement@hpw.qld.gov.au](mailto:betterprocurement@hpw.qld.gov.au) **Tel: 07 3215 3543**

## 31.2 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](#).

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](mailto:pm@premiers.qld.gov.au) **Tel: 07 3003 9201**

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

- **Contact:** Queensland Government Procurement, Department of Energy and Climate  
[Qtravel@hpw.qld.gov.au](mailto:Qtravel@hpw.qld.gov.au) **Tel: 07 3215 3506**

### 31.3 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](#).

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

**More information:**

- **Contact:** Policy and Intergovernmental Relations, Multicultural Affairs, Department of Child Safety, Seniors and Disability Services  
[Secretariat.MAQ@des.qld.gov.au](mailto:Secretariat.MAQ@des.qld.gov.au) **Tel: 07 3097 7710**

# 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>	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	
	<ul style="list-style-type: none"> <li>Copyright notice</li> </ul>	<i>Copyright Act 1968</i> ARRs – section 9.4	
	<ul style="list-style-type: none"> <li>Information Licensing</li> </ul>	<i>QGEA – Information Licensing</i> 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>	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	
	<ul style="list-style-type: none"> <li>Human Rights</li> </ul>	<i>Human Rights Act 2019</i> 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	
	• <b>Information systems and recordkeeping</b>	ARRs – section 14.5	
	• <b>Information Security attestation</b>	ARRs – section 14.6	
<b>Governance – human resources</b>	• <b>Strategic workforce planning and performance</b>	ARRs – section 15.1	
	• <b>Early retirement, redundancy and retrenchment</b>	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	
<b>Open Data</b>	• <b>Statement advising publication of information</b>	ARRs – section 16	
	• <b>Consultancies</b>	ARRs – section 31.1	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	• <b>Overseas travel</b>	ARRs – section 31.2	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	• <b>Queensland Language Services Policy</b>	ARRs – section 31.3	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
<b>Financial statements</b>	• <b>Certification of financial statements</b>	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	
	• <b>Independent Auditor’s Report</b>	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*