

2019–2020
ANNUAL
REPORT



Communication objective

This annual report provides information about the Department of the Premier and Cabinet's financial and non-financial performance for 2019–20. It has been prepared in accordance with the *Financial Accountability Act 2009*.

The report records the significant achievements against the strategies and services detailed in the Department of the Premier and Cabinet's *2019–23 Strategic Plan* and the Office of the Queensland Parliamentary Counsel's *2019–2023 Strategic Plan* and the *2019–20 Service Delivery Statement*.

This report has been prepared for the Premier to submit to Parliament. It has also been prepared to meet the needs of stakeholders including the Commonwealth and local governments, industry and business associations, community groups, staff and individuals.

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30 September 2020

The Honourable Anastacia Palaszczuk MP
Premier of Queensland and Minister for Trade
1 William Street
Brisbane QLD 4000

Dear Premier

We are pleased to submit for presentation to the Parliament the Annual Report 2019–20 and financial statements for the Department of the Premier and Cabinet.

We certify that this annual report complies with the:

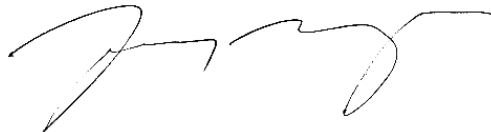
- prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*
- *Legislative Standards Act 1992*, and
- detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements can be found on page 107 of this annual report.

Yours sincerely



Dave Stewart
Director-General



A D Keyes
Parliamentary Counsel

About the department

The Department of the Premier and Cabinet is the lead agency of the Queensland Government.

The past year has been one of significant change and development for the Department of the Premier and Cabinet (DPC).

Responding to the COVID-19 pandemic, the department has been focused on providing overarching strategic analysis, insights and options around the response to and recovery from the pandemic for Queensland.

As the lead agency of the Queensland Government, DPC moved quickly to establish the COVID-19 Response and Recovery Taskforce, mobilising staff within the agency and the public sector to work in a sustained, strategic and collaborative way with all levels of government, industry and the community to achieve the best possible outcomes for Queensland.

As a responsive, effective and accountable agency, the department's key role is to serve the Premier, Cabinet and the people of Queensland. Our vision is — succeeding together to achieve a better life for all Queenslanders. Through our COVID-19 response, DPC has maintained a strong focus on integrated, proactive approaches to health and safety and positioning the state's economy for recovery into the future.

We continue to lead the policy engagement and development process to drive and steward innovative and effective social, economic and environmental solutions for Queensland. We leverage expertise and work across all levels of government, industry and the community to achieve transformational outcomes for Queenslanders.

The department also plays a key role in pursuing Queensland's strategic advantage nationally and

internationally to ensure Queensland can respond with agility to current challenges and capitalise on emerging opportunities.

Furthermore, we uphold a strong and accountable system of government in our support for the Premier and Cabinet and we work to develop and empower our workforce so we can provide the highest level of public service.

With a population of over 5.13 million in 2019, Queensland continues to be one of Australia's most rapidly growing states. We work to fulfil Queenslanders' expectations of government, engaging with communities to achieve timely and effective outcomes for Queenslanders, regardless of where they live.

DPC stewards the government's objectives for the community — *Our Future State: Advancing Queensland's Priorities* — working collaboratively in coordination, communication, monitoring and reporting roles. The department contributes directly to policy initiatives to deliver on each of the government priorities — create jobs in a strong economy; give all our children a great start; keep Queenslanders healthy; keep communities safe; protect the Great Barrier Reef; and be a responsive government.

Each year, we measure our success through our customer satisfaction survey as part of our ongoing commitment to continuous improvement. This year we saw an increase in customer satisfaction across our service areas with results significantly higher than the previous year.

Further information on results relating to our specific services are included throughout this report.

Strategic Plan 2019–23

The department's *Strategic Plan 2019–23* is shown on the subsequent pages.

The department's performance against the *Strategic Plan 2019–23* outlines our four strategic objectives: Innovative, effective policy; Strategic advantage for Queensland; Strong, accountable government; and A high-performing workforce. These objectives are measured through efficiency and effectiveness measures as outlined in the performance tables of the following sections of the annual report: Policy Advice and Coordination, and Cabinet Support; Strategy and Engagement; Government Services; and Our people.

The DPC *Strategic Plan 2019–23* is available at www.premiers.qld.gov.au/publications/categories/plans/strategic-plan.aspx

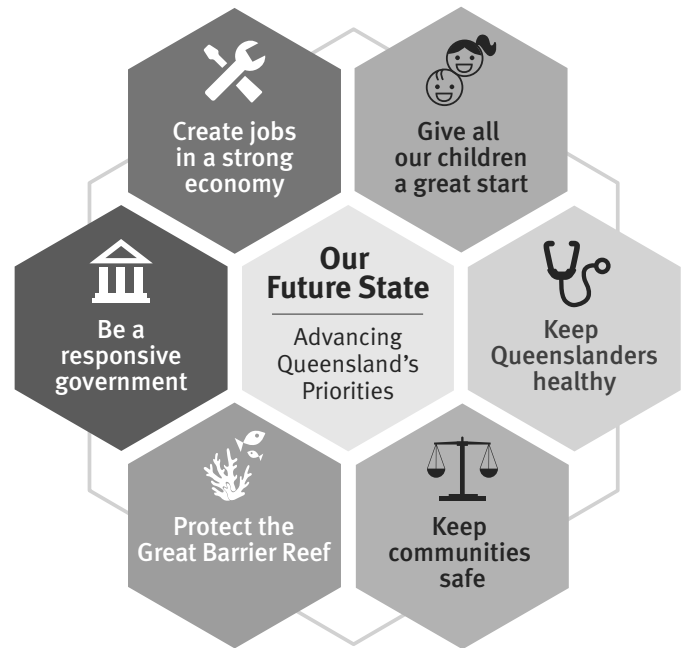
Strategic Plan 2019–2023

Our vision

Succeeding together to achieve a better life for all Queenslanders.

Our role

Across government and with our stakeholders we **lead, advise, collaborate, coordinate, broker, facilitate, communicate and monitor** to deliver on the government's objectives for the community, *Our Future State: Advancing Queensland's Priorities*, build trust in a strong, responsive and accountable system of government and achieve transformational outcomes for Queenslanders.



Our principles

Leadership

We lead by providing a whole-of-government perspective, brokering, coordinating and communicating our common purpose.

Trust

We inspire trust in the system of government by demonstrating integrity, transparency and accountability in everything we do.

Collaboration

We collaborate with our stakeholders and public sector colleagues to build common understanding and purpose and shared accountability for outcomes.

Innovation

We are future-focused, seeking innovative solutions to create value for Queensland to capitalise on strategic opportunities and support for whole-of-government risk.

Empowerment

We empower and support our workforce to lead at all levels, achieving the highest standards of public service.

Inclusion

We embrace inclusion and diversity because it makes our workplace and our work more representative, robust and more resilient.

Our objectives



Innovative, effective policy

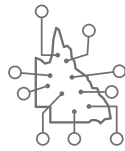
Lead the policy development process across government, ensuring effective outcomes for Queenslanders.

OUR MEASURES

Our clients are satisfied with our engagement in the policy development process and with support provided by Cabinet Services.

OUR STRATEGIES

- Lead the development of high-quality, consultative and evidence-based policy in collaboration with our stakeholders across government.
- Continue to lead, coordinate and contribute to the delivery of the Queensland Government's objectives for the community, *Our Future State: Advancing Queensland's Priorities*.
- Coordinate the government Cabinet program.
- Provide advice and support on whole-of-government performance management and reporting, and monitor and report on the government's priorities and commitments.

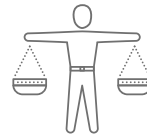


Strategic advantage for Queensland

Inform the strategic direction of government.

Our clients are satisfied with strategic advice and support provided by Strategy and Engagement.

- Lead future-focused strategy and policy development and whole-of-government communications to support the delivery of the government's priorities—*Our Future State: Advancing Queensland's Priorities*.
- Advocate Queensland's strategic interests and positions in intergovernmental and international forums.
- Coordinate and provide strategic advice for the Premier's official overseas visits and functions.
- Lead the planning and delivery of whole-of-government strategic communications and events, including stakeholder and community engagement programs.



Strong, accountable government

Ensure a strong system of government.

Our clients are satisfied with Government Services' support and advice.

- Coordinate the Executive Council program and provide constitutional support to the Governor.
- Lead policy and operational advice on government boards, executive government, constitutional and machinery of government matters.
- Provide corporate services to ministerial offices and the office of the leader of the opposition.



A high-performing workforce

Maintain a high-performing and responsive workforce.

Our employees are positive about their job empowerment, and DPC's organisational innovation, leadership and engagement.

- Empower our people to perform to their highest level.
- Foster a customer-centric workforce.
- Foster a culture that inspires our people to collaborate, lead at all levels and act to enhance their impact in our organisation.
- Provide efficient and effective business processes and systems.
- Demonstrate effective fiscal management to align services and outcomes to government's priorities.
- Deliver strong governance and risk management including support for whole-of-government risk management.

Our risks and opportunities



We will manage our strategic risks and the impacts of not achieving...

CLIENT RELATIONSHIPS:

Building and maintaining strong, relevant and purposeful relationships with stakeholders.

EFFECTIVE GOVERNANCE:

We will establish strong and reliable governance to prevent fraud and corruption.

INFORMATION SECURITY:

We will secure our information assets, employ good record keeping to prevent data breaches and unauthorised disclosure.

STATEWIDE ENGAGEMENT:

We will connect in a continuous way to achieve informed, timely and effective outcomes for Queenslanders regardless of where they live.



...and we will embrace opportunities to maximise benefits for Queenslanders.

KEEPING PACE WITH CHANGE:

We will anticipate and respond to global challenges affecting Queensland so we maintain our competitiveness to meet future challenges.

INNOVATIVE POLICY:

Drive innovative solutions to maximise benefits to Queensland.

MAKE OUR SYSTEMS MORE EFFECTIVE:

Harness digital technologies to innovate and continue to improve.

CONTINUOUSLY DEVELOP OUR STAFF CAPABILITY:

Empower our people for the future.

Organisational structure

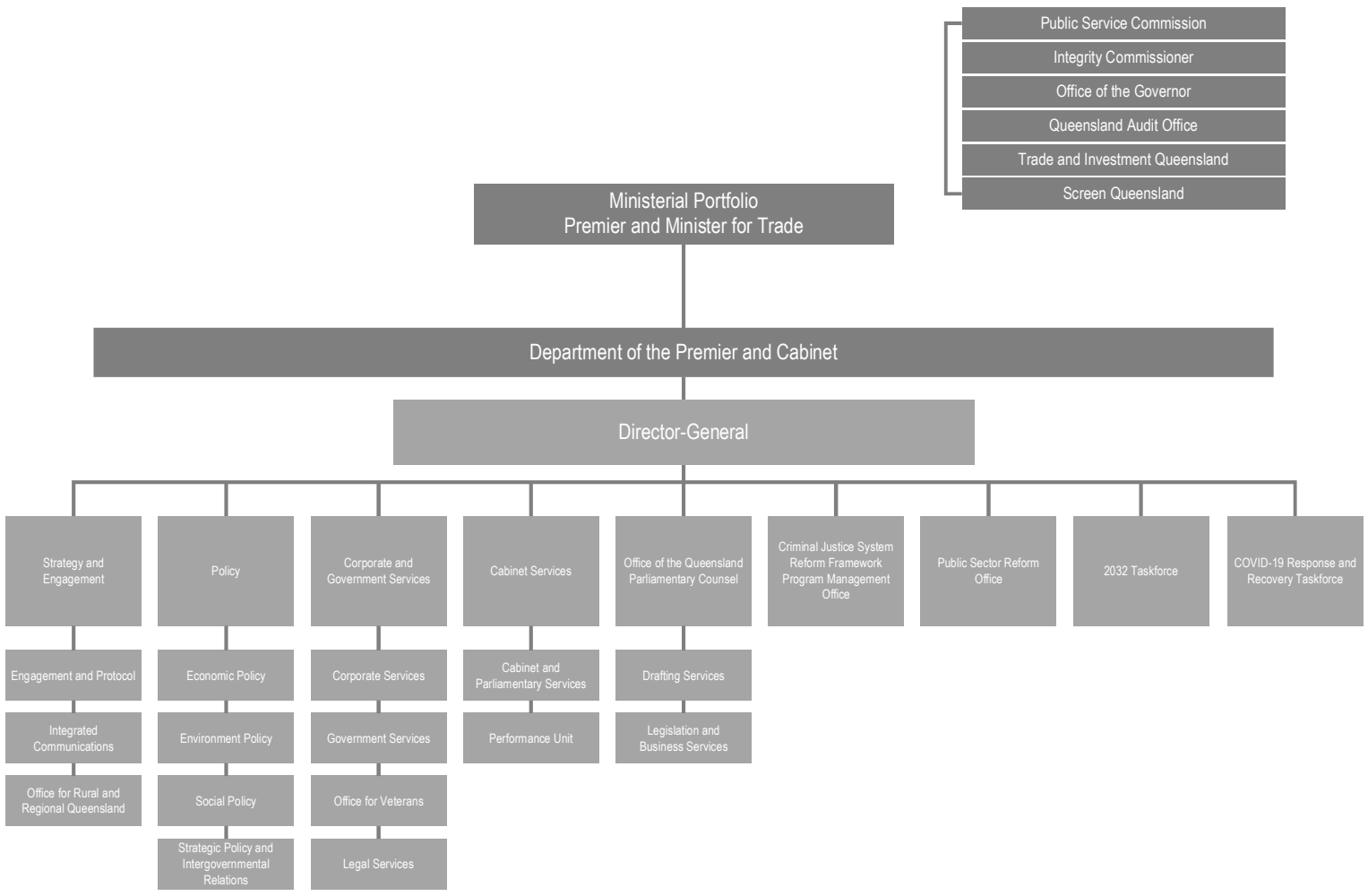
The department's organisation structure is shown on the next page.

DPC primarily operates out of 1 William Street, Brisbane and delivers its services through the structure outlined in the organisational chart. DPC's regional offices are located at:

- Cairns Office: Level 4, 5B Sheridan Street, William McCormack Place, Cairns
- Longreach Office: 10357 Landsborough Highway, Longreach
- Mackay Office: Level 4, 44 Nelson Street, Mackay
- Maryborough Office: Ground Floor, 123 Wharf Street, Maryborough
- Rockhampton Office: Level 2, 209 Bolsover Street, Rockhampton
- Toowoomba Office: Level 1, 203 Tor Street, Wilsonton Heights, Toowoomba
- Townsville Office: Ground Floor, 445 Flinders Street, Townsville
- Office for Veterans: Level 1, 117 Brisbane Street, Ipswich.

Other entities in the Premier's portfolio

The Premier's ministerial portfolio also includes the Public Service Commission, Queensland Integrity Commissioner, Office of the Governor, Queensland Audit Office, Screen Queensland and Trade and Investment Queensland. For further information, please refer to each agency's annual report. For Screen Queensland, refer to their tabled Financial Statements.



Director-General's report

In 2019–20, the Department of the Premier and Cabinet focused on succeeding together to achieve a better life for all Queenslanders.

The department continued to support the Premier, Cabinet and the people of Queensland to advance Queensland's economic and social prosperity in what has been a year of significant achievement and challenge.

The first half of the financial year saw an early bushfire season with the first fires in September 2019 — a precursor to the summer to come. Queensland's expertise in disaster management, response and recovery again came to the fore with DPC supporting the Premier in state disaster coordination activities. DPC worked hand in hand with front line agencies in Queensland, other states and territories, and our federal counterparts to support Queenslanders in their time of need.

The second half of the year has seen DPC play a crucial role in Queensland's COVID-19 response and recovery activities driving a unified response to achieve the best possible health, economic and social outcomes. Key milestones included the *Roadmap for Easing Queensland's Restrictions* and preparing *Queensland's Economic Recovery Strategy: Unite and Recover for Queensland Jobs*.

In March 2020, the department established the COVID-19 Response and Recovery Taskforce to provide overarching strategic analysis, insights and options around response and recovery to COVID-19 for Queensland, with a strong focus on integrated, proactive approaches to health and safety and positioning the state's economy for recovery.

The department also supported the Premier's attendance at National Cabinet, Queensland Disaster Management Cabinet Committee, and meetings with Local Government Mayors, industry and business stakeholders.

In addition, throughout the year the department continued to lead the implementation of the government's objectives for the community — *Our Future State: Advancing Queensland's Priorities*. This included governance oversight and collaboration with lead agencies across the Queensland Government for the six priorities — create jobs in a strong economy; give all our children a great start; keep Queenslanders healthy; keep communities safe; protect the Great Barrier Reef; and be a responsive government.

A significant achievement this year was the completion of all 140 recommendations of the *Not Now, Not Ever: Putting an End to Domestic and Family Violence in Queensland* report. This marked a significant milestone after five years of work on this important issue.

The year saw the expansion of the department's presence in regional communities with the Office for Rural and Regional Queensland establishing two new offices in Maryborough and Rockhampton, taking the number of regional offices to eight. This year also saw DPC establish a dedicated Office for Veterans in Ipswich to provide more targeted and coordinated policy, planning and service provision for veterans in Queensland.

While Queensland navigates the unprecedented impact of COVID-19, the department continues to support the Premier and deliver for the people of Queensland, focusing on COVID-19 response and recovery in the months ahead.

I would like to acknowledge the commitment and professionalism of DPC staff who have adapted quickly to the challenges faced this year. I look forward to continuing to work together with all our stakeholders to achieve transformational outcomes for all Queenslanders.

Dave Stewart
Director-General
Department of the Premier and Cabinet

Government's objectives for the community

Our Future State: Advancing Queensland's Priorities fulfils the requirement of the *Financial Accountability Act 2009* to prepare and publish a statement of objectives for the community. For further details see www.ourfuture.qld.gov.au

The priorities focus on the tough challenges facing our state that require complex and innovative solutions. There are 13 priority targets identified to support the six priorities.

DPC has led the whole-of-government implementation of priorities and has overseen and coordinated a collaborative governance model underpinning their delivery, as well as a range of communication, monitoring and reporting processes.

While *Our Future State: Advancing Queensland's Priorities* remains the Queensland Government's objectives for the community, our recent focus has been to protect Queenslanders and save lives. Now it is time to Unite and Recover for Queensland jobs.

Queensland's Economic Recovery Plan outlines our guiding principles for how we will get Queenslanders back to work, with a focus on three key priorities — protecting our health, creating jobs, and working together.

For more information on our plan to get Queenslanders back to work, visit:

<https://www.covid19.qld.gov.au/government-actions/our-economic-recovery-strategy>

Further detail about how DPC delivered on the government priorities is detailed throughout this report.

Policy Advice and Coordination, and Cabinet Support

The Policy Division leads intergovernmental relations, including supporting the Premier's attendance at National Cabinet, and advises the Premier on key social, economic and environment policy issues. Cabinet Services supports Cabinet and Cabinet processes and whole-of-government performance management and reporting.

Policy Advice and Coordination, and Cabinet Support leads the public sector to achieve strong policy outcomes for the government and provides advice and support to the Premier and Cabinet.

Key achievements for 2019–20

- Led and coordinated policy advice and intergovernmental relations to inform the government's response to, and recovery from the COVID-19 pandemic, in collaboration with the DPC COVID-19 Response and Recovery Taskforce, the Functional Recovery Groups and other working groups; and supported Queensland Health in their leadership of the health response to COVID-19.
- Supported the Premier's attendance at National Cabinet, as Chair of the Queensland Disaster Management Cabinet Committee and at regular meetings with Queensland Mayors.
- Supported the Premier and Cabinet to deliver the Cabinet and Cabinet Committee agenda, Parliamentary legislative agenda and processes, Regional and Community Cabinet program and the implementation, monitoring and reporting of government priorities and election commitments.
- Continued to support, coordinate and contribute to the delivery of the government's objectives for the community *Our Future State: Advancing Queensland's Priorities*.
- Provided a leadership and coordination role across government to ensure Queensland is well positioned to advocate on international, national and state policy issues through intergovernmental forums and reforms.
- Coordinated Queensland's disaster management and counter-terrorism arrangements, including support for the Queensland Disaster Management Cabinet Committee and the Queensland Security Cabinet Committee.
- Developed the second *Annual Progress Report on implementation of recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse*.
- Supported the delivery of initiatives by coordinating various advisory councils and taskforces, providing an opportunity for community leaders to work with the Queensland Government to help shape policy and initiatives.
- Coordinated, delivered and provided leadership on the implementation of domestic and family violence (DFV) prevention reforms, including the operation of the Domestic and Family Violence Prevention Council.
- Provided leadership on implementation of the recommendations from the Anti-Cyberbullying Taskforce Report *Adjust our settings: A community approach to address cyberbullying among young people in Queensland* and provided secretariat support to the independent Anti-Cyberbullying Advisory Committee.

COVID-19 Response and Recovery Taskforce

- Established the COVID-19 Response and Recovery Taskforce to provide overarching strategic analysis, insights and options around response and recovery to COVID-19 for Queensland, including a strong focus on integrated, proactive approaches for health and safety and positioning the state's economy for recovery.
- Worked closely with Queensland Health to deliver the *Roadmap to Easing Queensland's Restrictions* and subsequent updates, including a clear plan to manage Queensland's borders.
- Worked closely with agencies, Queensland Health, unions and industry stakeholders to deliver COVID safe checklists and mandatory training for high risk industries and COVID safe plans, with 58 COVID safe plans developed over a two-month period.
- Worked with Queensland Treasury to support the development and release of stages one and two of the *Unite and Recover for Queensland Jobs* strategy.
- Established the Queensland Industry Recovery Alliance as a forum to facilitate ongoing, direct engagement with 24 industry peak bodies on the future stages of the Queensland Government's *Unite and Recover Economic Recovery Plan*.
- Coordinated the state's COVID-19 communications to stakeholders and community, including the launch of the [covid19.qld.gov.au](https://www.covid19.qld.gov.au) website as a central information source for all Queenslanders on 28 March 2020.

2032 Taskforce

- Delivered a Value Proposition Assessment (VPA) to inform the Queensland Government's consideration of a possible candidature for the 2032 Olympic and Paralympic Games, which found hosting the Games is feasible with financial and operational support from all three levels of government.
- In addition to the VPA, significant progress has been made regarding the refinement of the 2032 Olympic and Paralympic Games venues and villages master plan and detailed engagement with potential event city councils.

Public Sector Reform Office

- The Public Sector Reform Office was established within the department in December 2019 to lead the implementation of public sector reforms arising from the review of Queensland's public sector employment laws conducted by Peter Bridgman and the report entitled, *A Fair and Responsive Public Service for All* (the Bridgman Review) and key recommendations regarding the review of public sector workforce reporting, conducted by Professor Peter Coaldrake (the Coaldrake review).
- The Public Service and Other Legislation Amendment Bill was prepared to be introduced into the Queensland parliament and to implement the priority stage one public sector management reforms.
- The Bill progresses priorities in two main areas:
 - (i) to give full effect to the government's commitment to maximise employment security in public sector employment and
 - (ii) to provide for positive performance management of public sector employees.

Our performance

The following service standards in DPC's 2019–20 Service Delivery Statement were used by the department and the government to assess overall performance of the Policy Advice and Coordination, and Cabinet Support service area.

Service area: Policy Advice and Coordination, and Cabinet Support	Notes	2019–20 Target/Est.	2019–20 Actual
Service: Policy advice and coordination			
Service standards			
<i>Effectiveness measures</i>			
Client satisfaction with DPC engagement with the policy development process	1	85%	85%
Client satisfaction with advice and support relating to intergovernmental relations	2,3	85%	92%
<i>Efficiency measure</i>			
Total cost per hour of policy advice and development output	4	\$145/hour	\$156/hour
Service: Cabinet support			
Service standards			
<i>Effectiveness measures</i>			
Client satisfaction with support provided by Cabinet Services	1	85%	87%
Client satisfaction with advice by DPC to agencies on performance management and reporting requirements	1	85%	78%
<i>Efficiency measure</i>			
Average cost of supporting the Cabinet to govern from the regions	5,6	\$15,000	\$8,886

Notes:

1. This service standard informs on overall satisfaction of the Policy Advice and Coordination, and Cabinet Support service area and is derived from an annual client survey. Clients are Ministers, Chiefs of Staff, Directors-General and their departments' Cabinet Legislation and Liaison Officers and senior policy officers.
2. This service standard demonstrates overall satisfaction with Intergovernmental Relations and is derived from an annual client survey. Clients are Ministers, Chiefs of Staff, Directors-General and their departments' Cabinet Legislation and Liaison Officers and senior policy officers.
3. This measure was presented in the 2019–20 Service Delivery Statement under the Strategy and Engagement service area. During 2019–20, Intergovernmental Relations was moved to Policy Division.
4. This service standard informs on the total cost per hour for the provision of advice. The calculation methodology applied to determine average cost per hour is the total operational expense per annual period, plus a percentage of centralised costs, divided by the total cumulative recurrent standard hours per annual period. The 2019–20 Actual is over target due to FTE vacancies in the service area relative to total operational expense per annual period resulting in a higher cost per hour.
5. This service standard measures costs incurred by Cabinet Services in supporting Cabinet to govern from the regions and community receptions. Support costs include venue and equipment hire and costs associated with departmental staff preparing for and attending the meeting/reception.
6. The 2019–20 Actual was less than estimated due to COVID-19 travel restrictions and a change in program scope. Between July and December 2019, Regional Cabinet meetings and community engagement events were held in Mount Isa, Maryborough and Townsville. Regional Cabinet meetings and community engagement events were not held between January and June 2020 due to COVID-19 travel restrictions.

Future directions for 2020–21

- Lead implementation of the COVID-19 *Economic Recovery Strategy: Unite and Recover for Queensland Jobs* in partnership with the COVID-19 Response and Recovery Taskforce, Queensland Treasury and the Queensland Industry Recovery Alliance.
- Continue to provide overarching strategic analysis, insights and options around COVID-19 response and recovery for Queensland, with a strong focus on integrated, proactive approaches for health and safety and positioning the state's economy for recovery.
- Support the Premier and Cabinet to deliver the Cabinet and Cabinet Committee agenda, Parliamentary legislative agenda and processes, Regional and Community Cabinet program and the implementation, monitoring and reporting of government priorities and election commitments.
- Lead innovative policy solutions that align with the government's objectives and respond to emerging trends for the Queensland Government.
- Be responsive to issues raised by industry, businesses, organisations, communities and constituents.
- Support the delivery of initiatives by coordinating various advisory councils and taskforces, providing an opportunity for community leaders to work with the Queensland Government to help shape policy and initiatives.
- Perform a leadership and coordination role across government to ensure Queensland is well positioned to address government-wide issues through intergovernmental forums, including collaboration on design and implementation of new federal relations architecture.
- Support delivery of federal funding arrangements and reform initiatives for a range of key sectors, including the early childhood, school, vocational education and training, health, housing, waste and energy sectors.
- Negotiate the best policy position for Queensland on international, national and state issues through the national engagement forums.
- Coordinate and finalise the implementation of recommendations from the *Queensland Anti-Cyberbullying Taskforce Report* and support the operation of the Anti-Cyberbullying Advisory Committee.
- Develop the third *Annual Progress Report on implementation of recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse*.
- Coordinate Queensland's disaster management and counter-terrorism arrangements, including support for the Queensland Disaster Management Committee and the Queensland Security Cabinet Committee.
- Coordinate, deliver, and provide leadership on the implementation and evaluation of DFV prevention reforms, including the operation of the Domestic and Family Violence Prevention Council.
- Support policy settings across all portfolios to reframe the Queensland Government's relationship with Aboriginal people and Torres Strait Islander people in line with the July 2019 *Joint Statement of Commitment* and the *Queensland Reconciliation Action Plan 2018–2021*.
- Coordinate and support Queensland's input and response to Royal Commission and Productivity Commission inquiries.

2032 Taskforce

- Resume discussions on Queensland's candidature for the 2032 Olympic and Paralympic Games at an appropriate time with the Olympic Candidature Leadership Group made up of representatives from the Queensland, federal and local governments and Australian Olympic Committee.

Public Sector Reform Office

- Stage two legislative reforms are planned to be progressed during 2021.

Strategy and Engagement

Strategy and Engagement leads strategic integrated communications, protocol, events, sponsorship and regional, community, and international engagement for the Queensland Government.

Strategy and Engagement performs a leadership and coordination role across government to inform the strategic direction of government and lead the government's externally focused activities. This is achieved through the sharing of insights, targeted communications, research and engagement with the community, businesses and stakeholders.

The Strategy and Engagement Division is comprised of Events and Engagement, Protocol and International Engagement, Strategic Communications, External Relations and Services, and the Office for Regional and Rural Queensland. Its objectives include whole-of-government strategic media management and advertising, delivery of local events and international and regional engagement.

Key achievements for 2019–20

- Enhanced regional stakeholder engagement and delivered on the government's commitment to build strong regional economies and communities, including increasing the government's regional presence and establishing the Office for Rural and Regional Queensland headquartered in Rockhampton.
- Supported the delivery of the Regional Community Forums Initiative and progressed opportunities for the Queensland Government to continue to be responsive to rural and regional Queensland through the development of local action plans.
- Collaborated with key partners to attract globally significant and strategically aligned events to Queensland and lead best practice in event delivery and sponsorship strategy across government by:
 - leading the Sponsorship and Events Advisory Group to provide a coordinated approach to assessment and attraction of outgoing sponsorships
 - managing strategic and community outcomes through 22 active sponsorships such as INAS Global Games 2019 and MRO (Maintenance, Repair, Overhaul) 2020
 - delivering a range of core events programs and delivering additional events supporting emerging priorities in the community including Women on Boards, Queensland Parliament Bushfire Appeal Reception, Mount Isa North West Minerals Summit and International Women's Day Reception.
- Celebrated outstanding Queenslanders through delivery of significant award programs, including the:
 - 2019 Premier's Awards for Excellence to recognise the Queensland public service
 - 2020 Queensland Australian of the Year Awards on behalf of the National Australia Day Council
 - 2020 Queensland Reconciliation Awards to recognise initiatives advancing reconciliation
 - 2020 Queensland Greats Awards to recognise long-term achievement and dedication of service to Queensland.
- Leveraged the Year of Outback Tourism Events Program through the delivery of 21 funded events and experiences to drive economic and community benefit.

- Provided protocol advice and coordination of international engagement activities including:
 - the Premier's official overseas visit to Switzerland, the Deputy Premier's official overseas visit to China and a Parliamentary Delegation official overseas visit to China
 - official visits to Queensland and the renewal of three sister-state relationships with Central Java, Indonesia, Saitama Prefecture, Japan, and Shanghai, China
 - coordination of eight Heads of Mission visits and 16 courtesy meetings with international officials based in Australia
 - 18 official functions for visiting dignitaries, community events and annual functions supporting Queensland's strong relationships with trading partners such as China, India and Japan.
- Developed best-practice communication approaches and capability development through ongoing leadership of the Heads of Communication Committee and associated specialist sub-committees including Heads of Media Group, Advertising Sub-committee, Social Media Sub-committee, Internal Communications Sub-committee and Crisis Communication Network.
- Achieved greater connectivity and leadership across government by guiding the planning and delivery of whole-of-government communication strategies, including stakeholder and community engagement programs, advertising direction and crisis communication, including the delivery of public information for disasters and critical incidents.
- Maintained whole-of-government strategic arrangements including master media advertising services and media monitoring to deliver strategic advice and value for money services.
- Provided ongoing leadership of the Government Advertising and Communication Committee process to ensure continued rigour around whole-of-government advertising.

Our performance

The following service standards in DPC's 2019–20 *Service Delivery Statement* were used by the department and the government to assess overall performance of the Strategy and Engagement service area.

Service area: Strategy and Engagement	Notes	2019–20 Target/Est.	2019–20 Actual
Service standards			
<i>Effectiveness measure</i>			
Client satisfaction with advice and support provided by Strategy and Engagement	1	85%	87%
<i>Efficiency measure</i>			
Cost of strategic engagement services as a percentage of departmental cost	2	15%	18%

Notes:

1. This service standard informs on overall satisfaction of strategic engagement activities (delivered by Communication Services, Protocol Queensland and Events Coordination business units) and is derived from an annual client survey. Clients are Ministers, Chiefs of Staff, Directors-General and their departments' Cabinet Legislation and Liaison Officers and senior policy officers.
2. This service standard informs on the overall cost of strategic engagement activities (delivered by Communication Services, Protocol Queensland and Events Coordination business units) as a percentage of the total departmental budget. The 2019–20 Actual is higher than the target due to savings identified in limited life projects across the department reflecting a higher percentage cost for base services provided by the service area relative to the total departmental budget.

Future directions for 2020–21

- Drive greater connectivity and leadership across government by guiding the planning and delivery of whole-of-government communication strategies, as well as developing and managing advertising and corporate identity policies and procedures.
- Enhance media monitoring capability particularly to support crisis response and recovery.
- Provide leadership across government by delivering guidance and support for crisis communication including issues management and the public information function under the state disaster arrangements.
- Support the department and Director-General with effective communication advice and services, including major campaigns and internal communication.
- Enhance regional stakeholder engagement to deliver on the government's commitment to build strong regional economies and communities, including increasing the government's regional presence and supporting regional forums.
- Enhance the government's international engagement program by leveraging existing relationships with our sister states and developing new engagements and opportunities, through strategically focused activities in virtual and COVID-19 safe event and engagement formats and working in partnership with other agencies.
- Lead and coordinate the Queensland Government's Heads of Mission visits program through virtual and COVID-19 safe event and engagement formats to further Queensland's international reputation.
- Lead and advise best practice in event delivery and sponsorship strategy across government and administer the Events Sponsorship Fund and Year of Outback Tourism Events Program in a COVID-19 environment to drive economic and community benefit through the attraction, leveraging and delivery of high-value events.
- Provide best practice event delivery advice across government in a COVID-19 environment and deliver events on behalf of the Premier to communicate key policies, initiatives and community engagement programs.

Criminal Justice Reform Framework Program Management Office

The Program Management Office (PMO) was established to work with agencies to consolidate and lead implementation of a cross-agency program of work to manage pressures on the Queensland criminal justice system. This includes a whole-of-government focus on better ways of doing business across all elements of the Queensland criminal justice system.

The PMO worked closely with criminal justice agencies to consolidate efforts to manage demand and progress cross-agency initiatives that impact on demand pressures. The program of work focused on:

- early intervention to prevent entry of offenders into the system
- effective and efficient operation of the justice system
- pre- and post-sentencing responses to reduce re-entry into the system
- comprehensive culturally informed initiatives to reduce disproportionate Aboriginal and Torres Strait Islander peoples' representation.

Delivery was overseen by a steering committee of Directors-General of central agencies and key criminal justice agencies. The Directors-General Steering Committee was chaired by the Director-General of DPC and provided advice to the government on the delivery of system-wide reform for Queensland's criminal justice system.

The PMO commenced in August 2018 and comprised of staff seconded from the key criminal justice agencies (Department of Justice and Attorney-General, Queensland Police Service, and Queensland Corrective Services). It concluded on 30 June 2020.

Key achievements for 2019–20

- Worked collaboratively across government to address demand pressures impacting on the criminal justice system.
- Focused activity across the spectrum of the system from early intervention/diversion, through to adequate legal representation and court support and a stronger remand/rehabilitation focus.
- Embedded a system-level approach to policy, service delivery and investment across related criminal justice and human service agencies.
- Developed a cross-agency demand model to allow for flows across the criminal justice system to be monitored and reported against.

Government Services

Government Services provides policy and operational advice and support to the Premier in relation to constitutional, executive government and machinery-of-government matters.

Government Services ensures a strong, accountable system of government and supports the business before Executive Council, providing high-level constitutional and administration support to the Premier and Cabinet as well as supporting ministerial offices and the Office of the Leader of the Opposition. Government Services also includes the newly established Office for Veterans announced as part of the *2019–20 State Budget*.

Key achievements for 2019–20

- Supported the government to achieve gender parity on Queensland Government boards by 2020.
- Delivered enhancements to the Queensland Register of Nominees to Government Boards and launched the *Join a board* website to provide an online tool for the advertising of board vacancies and allow members of the public to apply for board positions directly online.
- Facilitated amendments to the *Constitution of Queensland Act 2001* and implemented measures to enable Executive Council meetings to be held via electronic means, ensuring continuity during the COVID-19 pandemic.
- Successfully conducted swearing-in ceremonies for new ministers on 11 and 12 May 2020.
- Continued to deliver the \$1.5 million grants program over three years from 2018–19 to 2020–21 to provide support services to veterans and to preserve and create memorials, monuments and other public sites that acknowledge veterans' achievements.
- Established the Office for Veterans in Ipswich to provide a more targeted and coordinated policy making, planning and service provision for veterans.

Our performance

The following service standards in DPC's *2019–20 Service Delivery Statement* were used by the department and the government to assess overall performance of the Government Services service area.

Service area: Government Services	Notes	2019–20 Target/Est.	2019–20 Actual
Service standards			
<i>Effectiveness measure</i>			
Client satisfaction with support and advice provided by Government Services	1	85%	93%
<i>Efficiency measure</i>			
Cost of Government Services as a percentage of departmental cost	2	8%	11%

Notes:

1. This service standard informs on overall satisfaction of the service area and is derived from an annual client survey. Clients are Ministers, Chiefs of Staff, Directors-General and their departments' Cabinet Legislation and Liaison Officers, and senior policy officers.
2. The service standard informs on the overall cost of Government Services as a percentage of the total departmental budget. The 2019–20 Actual is higher than the target due to savings identified in limited life projects across the department reflecting a higher percentage cost for base services provided by the service area relative to the total departmental budget.

Future directions for 2020–21

- Review and update the *Guidelines on the Caretaker Conventions* in preparation for the caretaker period ahead of the 2020 State General Election and provide advice to government agencies.
- Facilitate the conduct of the *Strategic Review of the Integrity Commissioner*.
- Lead whole-of-government coordination and oversight of veterans' matters, coordinate veterans' policy and deliver veterans' grants and employment programs.
- Deliver the final round of the \$1.5 million grants program over three years from 2018–19 to 2020–21, to provide support services to veterans and to preserve and create memorials, monuments and other public sites that acknowledge veterans' achievements.

Office of the Queensland Parliamentary Counsel

The Office of the Queensland Parliamentary Counsel (OQPC) supports democracy and the strategic direction of the Queensland Government and delivers on the government's objectives for the community by providing legislative drafting services to all Queensland public sector agencies and access to legislation on the Queensland legislation website (www.legislation.qld.gov.au).

OQPC's objective is to draft and provide access to Queensland legislation to the highest standard. OQPC was established as a statutory office under the *Legislative Standards Act 1992* on 1 June 1992. Subject to the Premier, OQPC is controlled by the Queensland Parliamentary Counsel. The office publishes its own strategic plan and is included as a service area in the *DPC Service Delivery Statement* each year.

Key achievements for 2019–20

- OQPC supported democracy and the Queensland Government's objectives for the community by providing high-quality drafting services and timely delivery of the government's legislative program. Some significant legislation drafted and introduced within the reporting period included:
 - Building Industry Fairness (Security of Payment) and Other Legislation Amendment Bill 2020
 - COVID-19 Emergency Response Bill 2020
 - Criminal Code (Child Sexual Offences Reform) and Other Legislation Amendment Bill 2020
 - Electoral and Other Legislation (Accountability, Integrity and Other Matters) Amendment Bill 2019
 - Environmental Protection and Other Legislation Amendment Bill 2020
 - Justice and Other Legislation (COVID-19 Emergency Response) Amendment Bill 2020
 - Public Health and Other Legislation (Public Health Emergency) Amendment Bill 2020
 - Resources Safety and Health Queensland Bill 2019.
- Some significant legislation enacted in the reporting period included:
 - *Local Government Electoral (Implementing Stage 2 of Belcarra) and Other Legislation Amendment Act 2019*
 - *Medicines and Poisons Act 2019*
 - *Motor Accident Insurance and Other Legislation Amendment Act 2019*
 - *Personalised Transport Ombudsman Act 2019.*
- Some significant subordinate legislation drafted and made in the reporting period included:
 - *Economic Development (COVID-19 Emergency Response) Regulation 2020*
 - *Education Legislation (COVID-19 Emergency Response) Regulation 2020*
 - *Environmental Protection Regulation 2019*
 - *Environmental Protection (Great Barrier Reef Protection Measures) and Other Legislation Amendment Regulation 2019*
 - *Fisheries (Commercial Fisheries) Regulation 2019*
 - *Health Legislation (COVID-19 Emergency Response) Regulation 2020*

- *Justice Legislation (COVID-19 Emergency Response—Documents and Oaths) Regulation 2020*
- *Residential Tenancies and Rooming Accommodation (COVID-19 Emergency Response) Regulation 2020*
- *Retail Shop Leases and Other Commercial Leases (COVID-19 Emergency Response) Regulation 2020*
- *Transport Legislation (COVID-19 Emergency Response) Regulation 2020.*
- Other key achievements of OQPC during the reporting period included:
 - Supported democracy by providing high quality drafting services for Bills and amendments of Bills as requested by private members
 - Contributed to the drafting of national scheme legislation and the work of the Australasian Parliamentary Counsel's Committee
 - Provided the authoritative source of current Queensland legislation by preparing consolidations of Queensland legislation, including indicative reprints, in a timely way and publishing this material on the Queensland legislation website.
- OQPC enhanced access to Queensland legislation and legislative information by:
 - Delivering the final phase of the public website's application programming interface to align with the Queensland Government's Open Data Initiative by providing the authorised Queensland legislation statute book in a form that can be programmatically searched and queried, with results supplied in human-readable XML format
 - Migrating the public legislation website to a more available and resilient cloud platform and proactively monitoring the public legislation website for increased public inquiries from COVID-19 related legislation, significantly increasing resources to cope with peak inquiry periods
 - Developing the InQ reporting application to streamline legislation production and planning activities
 - Delivering significant enhancements to the legislative production system QuILLS
 - Planning for and development of upgrades to the legislative drafting system and supporting the departmental hardware renewal program.

Our performance

The following service standards in DPC's 2019–20 *Service Delivery Statement* were used by the department and the government to assess overall performance of the Legislative Drafting and e-Publishing service area.

Service area: Legislative Drafting and e-Publishing	Notes	2019–20 Target/Est.	2019–20 Actual
Service standards			
<i>Effectiveness measures</i>			
Client satisfaction with legislative drafting services provided by the Office of the Queensland Parliamentary Counsel	1	90%	100%
Client satisfaction with the quality of access to legislation available online	1	90%	100%
<i>Efficiency measure</i>			
Average cost per hour of legislative drafting and publishing output	2	\$150/hour	\$180/hour

Notes:

1. This service standard informs on overall satisfaction of the service area and is derived from an annual client survey. Clients are Ministers, Chiefs of Staff, Directors-General and their departments' Cabinet Legislation and Liaison Officers and senior policy officers.
2. This service standard informs on the average cost per hour to draft and publish Queensland legislation. The calculation methodology applied to determine the average cost per hour is the total operational expense per annual period, plus a percentage of centralised costs, divided by the total cumulative recurrent standard hours per annual period. The 2019–20 Actual is over target due to FTE vacancies in the service area relative to total operational expense per annual period resulting in a higher cost per hour.

The Office of the Queensland Parliamentary Counsel's Strategic Plan

The OQPC *Strategic Plan 2019–23* is shown on the subsequent pages and is available at www.legislation.qld.gov.au/about

At a glance in 2019–20

34 government Bills	349 total legislative instruments	152,086 total pages reprinted
7 private members' bills	7198 total pages drafted	7,528,603 legislative website page views
39 amendments during consideration in detail	894 total reprints	269 items of subordinate legislation
128 indicative reprints		

The Office of the Queensland Parliamentary Counsel is an independent statutory office that supports Queensland’s democratic process by efficiently delivering Queensland legislation that is effective, accessible and consistent with fundamental legislative principles.

Drafting and providing access to Queensland legislation of the highest standard

Our principles guide everything we do:

Leadership

We lead with integrity by providing non-partisan, objective and balanced advice throughout the legislative drafting process.

Innovation

We proactively embrace technological advances and new business models to continuously improve access to legislation and legislative information.

Diversity

We demonstrate a holistic approach to diversity and inclusion and ensure these elements are considered in all aspects of our work.

Collaboration

We adopt a collaborative approach to stakeholder engagement to ensure expectations are clear. We realise the benefits of our complementary knowledge, ideas and skills to achieve collective success.

Empowerment

We empower our employees by giving them responsibility, autonomy and accountability in their individual roles. We value their contribution to the achievement of our goals and objectives.

Trust

We inspire trust by demonstrating integrity, transparency and accountability in performing our functions.

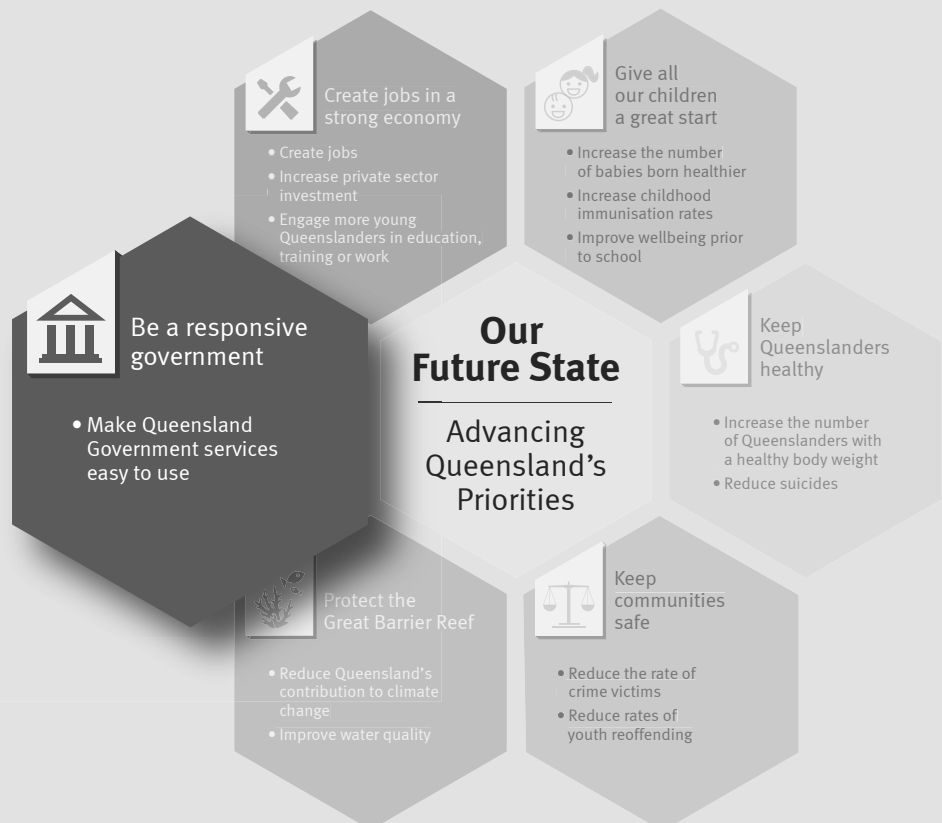
Our Future State: Advancing Queensland’s Priorities.

We will support responsive government by:

Providing an effective and efficient legislative drafting service to produce Queensland legislation of the highest standard

Making Queensland legislation and information relating to legislation readily accessible

Fostering a positive and high-performing workplace culture that is collaborative and supports employee wellbeing



Providing an effective and efficient legislative drafting service to produce Queensland legislation of the highest standard

Making Queensland legislation and information relating to legislation readily accessible

Fostering a positive and high-performing workplace culture that is collaborative and supports employee wellbeing

OUR STRATEGIES

- Identify and adopt best practice in drafting Bills, amendments to Bills and subordinate legislation, having regard to fundamental legislative principles.
- Contribute to the drafting of national scheme legislation and the work of the Australasian Parliamentary Counsel's Committee.
- Identify and adopt best practice in providing access to Queensland legislation.
- Make up-to-date consolidations of Queensland legislation publicly available for each day of change.
- Maintain open data arrangements for the release of Queensland legislation.
- Cultivate a high-performing, integrated and innovative workforce.
- Create a culture of continuous improvement where staff collaborate and identify solutions and implementation strategies to address responses to the Working for Queensland survey.
- Efficiently use resources to deliver drafting and publishing services.

OUR MEASURES OF SUCCESS

- Client satisfaction with drafting services.
- High standard of peer-review and quality assurance checks on all draft legislation.
- Client satisfaction with access to legislation.
- Consolidations published within 3 days of the commencement date.
- Improvement in overall employee satisfaction in the Working for Queensland survey.
- Deliver drafting and publishing services at an average cost per hour at or below the service delivery standard threshold.*

*The *service delivery standard threshold* is the current target cost per hour to draft and publish Queensland legislation. The target cost is reviewed annually and published in the Service Delivery Statement.

We need to manage risk

Challenges in planning the annual legislative program and competing expectations among clients and other stakeholders that have the potential to impact on the delivery of legislative drafting services and access to legislation.

Challenges in filling key OQPC roles and misaligned organisational capacity and capability that have the potential to impact on the delivery of legislative drafting services and access to legislation.

Cybersecurity threats to the Queensland legislation website and threats to the integrity of OQPC's network infrastructure and data repositories that have the potential to impact on service delivery and business continuity.

And embrace opportunities to maximise benefits for Queenslanders

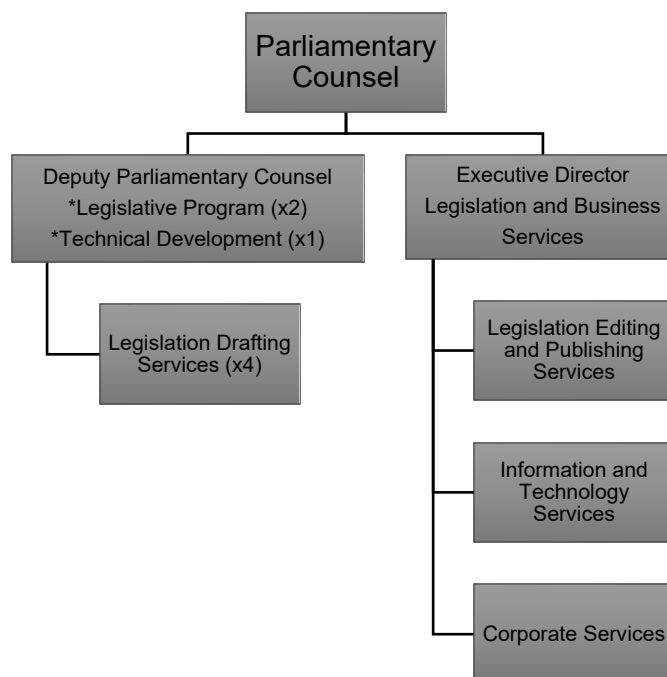


Future directions for 2020–21

- Pursue excellence in legislative drafting and access to legislation by adopting best practice in making Queensland legislation easy to find, easy to understand and easy to use and maintaining open data arrangements.
- Cultivate a highly skilled and high-performing workforce by giving our people a range of opportunities for ongoing professional and personal development.
- Make effective use of our technological resources and explore future drafting and publishing solutions to enhance the services we provide.
- Further develop a healthy workplace culture.
- Continue to work with key partners towards a process for the clear ordering of priorities within the government's legislative program.

Organisational structure

The office is located at 111 George Street, Brisbane. The current structure is summarised in the organisational chart:



Our people

Our workforce delivers real and tangible results for the people of Queensland. Under our *Strategic Workforce Plan 2020–2024*, we remain committed to building a workforce that is high-performing, accountable, innovative and effective.

In early 2020, the COVID-19 pandemic impacted our workforce. This saw the department activate its business continuity plan to ensure our employees remained connected, responsive and agile while delivering for Queenslanders.

To support the health response, we have seen parts of our workforce mobilised within the department and across the Queensland public sector to meet emerging needs. We have also coordinated employees to participate in Queensland Health's contact tracing and deployed staff through the Community Recovery Ready Reserve to ensure our communities are supported during a crisis.

In addition, we have managed the State Disaster Coordination Centre's Public Information Capability, which ensures critical information reaches authorities and communities across Queensland.

Employee health and wellbeing has been an important part of our COVID-19 workforce response, and employees have been supported throughout this period to ensure they continue to drive positive outcomes for Queenslanders.

Our workforce response has demonstrated our commitment to build leaders at all levels, and to model the public service values in the way we do business.

Working for Queensland Survey

In 2019, our workforce once again participated in the annual *Working for Queensland Survey* designed to explore employee perceptions of our workplace climate including employee engagement, job satisfaction and leadership within the public service.

The department maintained a response rate of 93 per cent with results higher than the public sector average across all climate factors including:

- leadership and engagement: 80 per cent positive (17 per cent higher than the public sector average)
- people and relationships: 89 per cent positive (14 per cent higher than the public sector average)
- job empowerment: 85 per cent positive (9 per cent higher than the public sector average).

Our survey results highlighted that employee wellbeing remains important to employees, which has been used to identify opportunities for improvement and drive positive workplace change.

Workforce profile 2019–20

The following is a snapshot of DPC's workforce profile for 2019–20 based on June 2020 Minimum Obligatory Human Resources Information (MOHRI) data:

- employed 465.55 full-time equivalent employees (FTEs) including 46.63 FTEs in OQPC
- comprised a workforce in which 70.75 per cent were women and 65.79 per cent of all senior executive and senior officer roles were occupied by women
- maintained a workforce with an average age of 41.05 years compared with the service-wide average of 44.46 years
- provided part-time work opportunities to 13.90 per cent of our employees
- experienced an annual separation rate for permanent employees of 4.46 per cent compared to a sector rate of 4.49 per cent
- no early retirement, redundancy or retrenchment packages were paid during this period.

Key achievements for 2019–20

- Developed a transition plan and tailored resources to support our workforce to remain high performing and productive through each of the key phases of our COVID-19 response, including:
 - *Ready* – prepared our workforce for remote working
 - *Respond* – identified and mobilised parts of our workforce to deliver critical work within the department and other agencies
 - *Recovery* – transitioned our workforce back to office locations and reviewed priorities.
- Coordinated and mobilised employees to support the state-wide response to COVID-19 through participation in the Employee Mobilisation Project, Community Recovery Ready Reserve, Public Information Capability and contact tracing training initiative.
- Developed the *Disability Service Plan 2020–2021* to continue driving action to support and promote equitable economic, social and community participation for people with disability.
- Launched a refreshed *Cultural Capability Action Plan 2019–2022* with actions that reflect the increased maturity of the department to embed cultural capability and deliver meaningful change.
- Raised awareness of key diversity and inclusion initiatives including NAIDOC Week, National Reconciliation Week, National Sorry Day, Multicultural Queensland Month, LGBTIQ+ Pride Month, Disability Action Week, International Women’s Day, Wear It Purple, and International Day of People with Disability.
- Delivered forums within DPC and across the Queensland public sector to equip employees with knowledge and learnings they can apply within their own roles.
- Continued to raise awareness of domestic and family violence in the workplace by providing information around support services, gender equality, and safe and respectful relationships.
- Delivered staff forums to provide our workforce with information on key priorities and projects as part of our commitment to building a high-performing and engaged workforce.
- Continued to build employee and leadership capability through learning and development offerings, including the delivery of the DPC Mentoring Program.
- Continued to deliver the Be Healthy, Be Safe, Be Well program designed to promote employee health, safety and wellbeing through key initiatives such as flu vaccinations, skin checks and health checks.
- Coordinated employees who supported the Queensland bushfire emergency and local government elections under the Community Recovery Ready Reserve program.
- Coordinated the 2020 Policy Futures Graduate Program which saw 35 graduates commence in policy roles within the Queensland public sector. In addition, a new website was launched to promote the program to attract a high-quality talent pool and to reaffirm the program’s commitment to inclusion and diversity.

Future directions for 2020–21

- Embed learnings and innovations into work practices as a result of key lessons learnt during the COVID-19 workplace response.
- Implement actions under the *Strategic Workforce Plan 2020–2024* and *Employee Engagement Calendar* to support higher levels of performance, innovation, engagement and inclusion.
- Develop our three-year *Disability Service Plan* to align with the *National Disability Strategy and State Disability Plan*, supporting a shared approach to driving positive outcomes for people with disability.
- Roll-out the Leadership Competencies for Queensland including updating role descriptions, embedding competencies into performance development agreements, recruitment and selection processes, and aligning these to learning and

development opportunities to empower our employees to lead at all levels.

- Redevelop the learning and development strategy to ensure our workforce remains high-performing, innovative and agile.
- Continue to build management capability, with a strong focus on good governance, through a suite of new tools and resources including a tailored new manager induction, manager toolkit and learning and development opportunities.
- Continue to prioritise employee health, safety and wellbeing through the Be Heathy, Be Safe, Be Well program.
- Coordinate the 2021 Policy Futures Graduate Program designed to build policy capability across the Queensland public sector.
- Use departmental data and Faethm software to manage potential impacts of automation on our workforce. As part of our approach, we will identify opportunities to reskill employees affected by digital disruption.

Public Sector Ethics Act 1994

- DPC continued to support the principles identified under the *Public Sector Ethics Act 1994* and build a strong and accountable workforce by continuing to deliver Code of Conduct training to employees. In 2019–20, 133 employees completed Code of Conduct training delivered through the department's online learning management system. The program is included in DPC's mandatory new starter induction program and all employees are required to undertake refresher training every three years.

Human Rights Act 2019

The *Human Rights Act 2019* (the Act) took effect from 1 January 2020. To support the introduction of the Act and in accordance with section 97 of the Act, the following activities have been undertaken.

- Reviewed and updated internal policies and procedures including the *DPC Complaints Management Policy and Procedure*, which provide clear guidance on the internal human rights complaint process.
- Developed a departmental *Human Rights Policy* including a DPC-specific human rights decision-making framework and a step-by-step guide to help employees make decisions and take action in a way that is compatible with the Act.
- Conducted information sessions for employees and an internal forum with the Queensland Human Rights Commissioner. These sessions provided employees with an overview of the Act, what it means for the department, and how employees can act and make decisions in a way which respects the rights it protects.
- Coordinated the 'Introduction to the Human Rights Act' face-to-face training for employees and 2020 Policy Futures Graduates offered by the Department of Justice and Attorney-General (DJAG). Employees can also access the Human Rights Commission Public Entities and the Queensland Human Rights Act online training program through the department's learning management system.
- Reviewed human resources policies and procedures to ensure human rights are embedded within recruitment processes.
- Updated the *Queensland Cabinet Handbook*, *Legislation Handbook* and associated templates to reflect the Act.

No human rights complaints were received by DPC in relation to DPC actions or activities between 1 January 2020 and 30 June 2020.

Corporate support functions

The Corporate Governance Group

The Corporate Governance Group (CGG) meets regularly to assist the Director-General in discharging his accountabilities to achieve the department's objectives. CGG held nine ordinary meetings during 2019–20. An additional 16 extraordinary meetings were held to plan COVID-19 response and recovery activities.

Membership

Chaired by the Director-General, CGG also includes the following members:

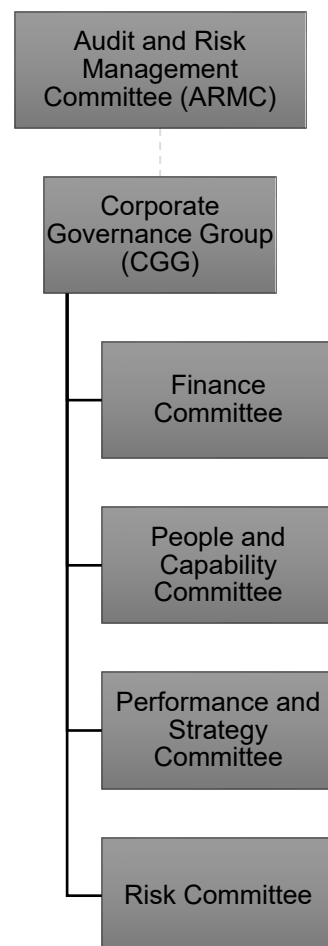
- Deputy Director-General, Corporate and Government Services
- Deputy Director-General, Strategy and Engagement
- Deputy Director-General, Policy
- Cabinet Secretary
- Queensland Parliamentary Counsel
- Executive Director, Office of the Director-General.

The role of the CGG is to:

- support the Director-General in decision making and advising on matters of strategic importance
- identify and report on emerging governance issues and major activities
- provide assurance on the effectiveness of governance arrangements
- review and approve corporate policies and processes
- act as a forum for strategic information sharing
- embed risk management activities and manage risk mitigation strategies

- consider impacts of whole-of-government initiatives on the department's activities
- act as DPC's crisis management group and meet during a disruption to oversee DPC's internal and whole-of-government responsibilities.

To manage the department's key duties and responsibilities, sub-committees, chaired by CGG members, support the function of the CGG. These sub-committees provide regular updates to CGG on progress of their respective key focus areas.



Finance Committee

The Finance Committee meets quarterly and provides reports to the CGG. The committee met three times during 2019–20 and was chaired by the Queensland Parliamentary Counsel.

Role

The role of the Finance Committee is to:

- achieve reasonable value for money by ensuring the operations of the department or statutory body are carried out efficiently, effectively and economically
- establish and maintain appropriate systems of internal control and risk management
- establish and keep funds and accounts in compliance with the prescribed requirements
- ensure annual financial statements are prepared, certified and tabled in Parliament in accordance with the prescribed requirements
- undertake planning and budgeting for the accountable officer's department or the statutory body that is appropriate to the size of the department or statutory body.

Performance and Strategy Committee

The Performance and Strategy Committee meets quarterly and provides reports to the CGG. The committee met four times during 2019–20 and was chaired by the Deputy Director-General, Corporate and Government Services.

Role

The role of the Performance and Strategy Committee is to provide advice to the CGG on:

- delivery of the department's key commitments, objectives and milestones
- the planning, performance and reporting cycle ensuring alignment of activities including:
 - the development of performance measures and dashboard performance reporting for the department
 - statutory reporting activities
 - business planning activities and improvements to existing business processes
 - compliance with the performance management legislative requirements
 - setting key priorities and guiding the department towards achievement of these priorities.
- implementation of the strategic plan, ensuring it underpins all departmental activities
- transformational projects (focusing on leading practice) and initiatives
- changes to the operating model including the prioritisation and resourcing of new projects and initiatives (where needed)
- commitment to continuous development and improvement
- key stakeholder relationships, feedback and strategies via the customer survey process
- learnings and outcomes
- innovative approaches and projects.

People and Capability Committee

The People and Capability Committee meets quarterly and provides reports to the CGG. The committee met four times during 2019–20 and was chaired by the Deputy Director-General, Policy.

Role

The role of the People and Capability Committee is to:

- drive the implementation of key workforce strategies that build a highly skilled and engaged workforce capable of delivering business outcomes now and into the future
- ensure emerging risks are identified and mitigation strategies implemented
- oversee and consider strategic priorities that:
 - embed an innovative and effective workforce that is forward thinking, embraces better ways of working and is connected and collaborative
 - builds a strategic workforce that seeks out and embraces new information, broader perspectives and opportunities for engagement
 - drive a strong and accountable workforce that demonstrates leadership at all levels, and role models the highest standards of behaviour
 - builds a high performing workforce that is inclusive, and well-regarded for their capability, commitment and consistency.

Risk Committee

The Risk Committee meets quarterly and provides reports to the CGG. The committee met four times during 2019–20 and was chaired by the Deputy Director-General, Strategy and Engagement.

Role

The role of the Risk Committee is to:

- review the *DPC Risk Management Framework* to ensure it is appropriately managed in accordance with the *Financial and Performance Management Standard 2019, Risk Management and Audit Committee Guidelines* issued by Queensland Treasury and the *Australian/New Zealand Risk Management Standard – ISO 31000:2018*
- review and monitor DPC's risk appetite and review its ongoing application
- review and monitor DPC's risk profile and exposure to significant risks
- review and monitor DPC's risk register and fraud and corruption register including risk treatment plans and follow up activities
- monitor and assess the adequacy of risk management policies and procedures including the *Fraud and Corruption Control Policy*
- oversee DPC's information and communication technology (ICT) risks relating to the implementation of the ICT strategic plan and significant ICT projects
- contribute to the audit planning processes relating to the risks and threats to DPC
- review the effectiveness of DPC's processes for identifying, monitoring and assessing significant emerging risks areas and where relevant provide recommendations to the CGG and the Audit and Risk Management Committee
- review, through the internal audit function, whether relevant policies and procedures are in place and up to date, including those for the management and exercise of delegations, and whether they are complied with
- review, through the Chief Finance Officer whether the financial internal controls are operating efficiently, effectively and economically.

Audit and Risk Management Committee

The department's Audit and Risk Management Committee (ARMC) was established by the Director-General as required by section 35(1) of the *Financial and Performance Management Standard 2019*. As required by section 35(2) of the standard, the terms of reference outline the role of the committee.

During 2019–20, the ARMC observed the terms of its charter and had due regard to Queensland Treasury's *Audit Committee Guidelines Improving Accountability and Performance*. In accordance with its terms of reference the ARMC met four times during 2019–20.

The Chief Finance Officer; the Director, Internal Audit and Risk Services; a representative from the Queensland Audit Office (QAO) and a representative from the internal audit service provider have standing invitations as observers to attend all committee meetings. Departmental officers are invited to attend meetings as required.

Role

The role of the ARMC is to provide independent assurance and assistance to the Director-General on the risk, control and compliance frameworks and the department's external accountability responsibilities. The ARMC's responsibilities include overseeing the:

- annual financial statements, ensuring appropriateness of accounting policies and management assumptions
- internal audit plan and audit findings
- external audit reports
- Risk Management Framework
- performance, monitoring and reporting activities.

The ARMC also serves the Commission Chief Executive, Public Service Commission.

Remuneration

The Chair of the committee (held by Neil Jackson and subsequently Bronwyn Morris) is entitled to be paid \$230 (excluding GST) per hour, to prepare for and attend meetings. The Chair (Neil Jackson) attended one meeting during 2019–20 and received \$1380 (excluding GST) in

remuneration. The Chair (Bronwyn Morris) attended three meetings during 2019–20 and received \$4140 (excluding GST) for this period.

As an independent member of the committee, Bronwyn Morris AM is entitled to be paid \$210 per hour (excluding GST) to prepare for and attend meetings. The independent member attended one meeting during 2019–20 and received \$1260 (excluding GST) in remuneration.

As an independent member of the committee, Susan Rix AM is entitled to \$210 per hour (excluding GST) to prepare for and attend meetings. The independent member attended two meetings held during 2019–20 and received \$1575 (excluding GST) in remuneration.

As an independent member of the committee, Philip Hennessy AM is entitled to \$210 per hour (excluding GST) to prepare for and attend meetings. The independent member attended three meetings held during 2019–20 and received \$3780 (excluding GST) in remuneration.

Key achievements for 2019–20

- Endorsed the annual internal audit plan and monitored the ongoing delivery of the internal audit program.
- Oversaw amendments to the annual internal audit plan to prioritise reviews covering emerging risks in relation to COVID-19.
- Noted updates to departmental risk management materials.
- Monitored progress of the implementation status of internal audit recommendations.
- Received and considered external audit reports and monitored the implementation status of agreed actions against recommendations made (refer to External scrutiny for further information).
- Endorsed the financial statements for 2018–19 and considered the ongoing financial position of the department.
- Considered the ongoing corporate governance and risk management activities.

Membership

The ARMC comprises:

Name	Committee role	Position	Portion of the year in role
Neil Jackson	Chair	Independent	July 2019 – October 2019
Bronwyn Morris AM	Chair	Independent	November 2019 – June 2020
Bronwyn Morris AM	Member	Independent	July 2019 – October 2019
Susan Rix AM	Member	Independent	July 2019 – June 2020
Philip Hennessy AO	Member	Independent	November 2019 – June 2020
Megan Barry	Member	Deputy Commissioner, PSC	July 2019 – June 2020
Filly Morgan	Member	Deputy Director-General, Corporate and Government Services, DPC	July 2019 – June 2020
Dave Stewart	Attendee	Director-General, DPC	July 2019 – June 2020
Robert Setter	Attendee	Commission Chief Executive, PSC	July 2019 – June 2020

Risk management

In accordance with the *Financial Accountability Act 2009*, the Director-General, DPC has established appropriate systems of internal control and risk management. This has been achieved through the maintenance of a risk management framework and oversight by the ARMC. DPC's Risk Management Framework aligns with the *International Standard ISO 31000:2018* on risk management principles and guidelines and includes appropriate governance arrangements and risk reporting and analysis.

DPC is committed to a philosophy and culture that ensures risk management is an integral part of all activities. This has been illustrated by the implementation of the department's COVID-19 response and recovery plans to highlight emerging COVID-related operational risks and help support continuity of services.

Strategic risks, opportunities and challenges are reviewed regularly in relation to the operating environment of the department to ensure effective management. This minimises vulnerability to internal and external events and influences that could impact on the achievement of its objectives and strategic priorities.

To support the achievement of strategic objectives, risk management continues to be embedded throughout the department through proactive executive involvement and assessment and treatment of risk, including fraud and corruption risks.

DPC's *Strategic Plan 2019–2023* states that the department will manage its strategic risks and their impacts. These risks are reflected in the department's strategic risk register. DPC's divisions are responsible for identifying and managing operational risks. ARMC oversees the department's risk management system and it is a standing agenda item at their quarterly meetings. The DPC Risk Committee, which reports to the CGG, refers matters to the ARMC for consideration.

Internal audit

During 2019-20 the internal audit service was managed by the department's Director of Internal Audit and Risk Services, with delivery of the program being outsourced to a third-party provider, Ernst and Young.

Internal audit provides independent assurance and advice to the Director-General, senior management and the ARMC. It enhances the department's corporate governance environment through an objective, systematic approach to evaluating the effectiveness and efficiency of processes, internal controls and risk management practices. This is in accordance with the role detailed in the *Financial Accountability Act 2009*.

The internal audit function operates in accordance with an approved Internal Audit Charter that incorporates professional standards and the Queensland Treasury *Audit Committee Guidelines Improving Accountability and Performance*. The function is independent of the activities it reviews, of management and of the QAO. The internal audit function is monitored to ensure it operates effectively, efficiently and economically.

Key achievements for 2019–20

- Developed an internal audit plan based on strategic risks and operational risk registers and presented the plan to the Director-General for approval.
- Successfully reprioritised and executed the internal audit plan to ensure alignment with key and emerging risks, providing reports to the ARMC and Director-General.
- Monitored and reported on the status of implementation of internal audit recommendations to the ARMC.
- Supported management by providing advice on corporate governance and related issues including fraud and corruption prevention programs and risk management.

External scrutiny

External audits and reviews add value to the public sector through recommendations that improve business operations. The following reports were published by the QAO in 2019–20 and were relevant to DPC:

QAO Report 3: 2019–20 – Managing cyber security risks

This audit examined whether entities effectively manage their cyber security risks. The QAO addressed this by assessing whether entities understand and assess the extent to which their information assets and organisational processes are exposed to cyber security risks, and design and implement effective information controls to mitigate identified cyber security risks.

The QAO selected three entities for this audit. The QAO has not named the entities in this report. The QAO provided recommendations that all entities self-assess against the findings of the report and develop and implement processes where appropriate.

QAO Report 8: 2019–20 – Queensland Government state entities: 2018–19 results of financial audits

This report summarises the results of audits of Queensland state government entities for 2018–19, including the 21 government departments. The financial statements of all departments and government owned corporations, and most statutory bodies and controlled entities, are reliable and comply with relevant laws and standards.

The Auditor-General has certified that DPC has completed all key processes by the target date, that acceptable draft financial statements were received on or prior to the planned date, and that no adjustments were required to the financial statements.

The Auditor-General also issued an unmodified opinion that DPC's financial statements are prepared in accordance with the relevant legislative requirements and Australian accounting standards for 2018–19.

QAO Report 10: 2019–20 – Effectiveness of the State Penalties Enforcement Registry ICT reform

The QAO audited the effectiveness of the governance of the program's ICT component.

Whilst the audit did not directly impact DPC, one of the recommendations within the report involves the Department of Housing and Public Works working together with Queensland Treasury and DPC to ensure that major ICT projects are established with appropriate governance arrangements before vendors are engaged.

The Queensland Government Customer and Digital Group will work with Queensland Treasury and DPC to agree a process for the joint oversight of the start-up process of major ICT enabled initiatives ensuring appropriately skilled, independent and diverse governance capabilities are available to support initiatives.

QAO Report 11: 2019–20 – Queensland Government state finances: 2018–19 results of financial audits

Each year, the Treasurer prepares consolidated state government financial statements. These statements separately disclose transactions and balances for the total state sector, including the general government sector.

The QAO found that the Queensland Government financial statements, the *Consolidated Fund Financial Report*, the *Public Report of Ministerial Expenses*, and the *Public Report of Office Expenses of the Office of the Leader of the Opposition* are reliable and comply with legislative requirements.

The Queensland Government's consolidated financial statements received an unmodified opinion in 2018–19, meaning the financial statements present a true and fair view of the state's financial performance and position. The QAO issued unmodified opinions for all significant entities consolidated in the Queensland Government's financial statements.

The QAO issued unmodified audit opinions on the *Public Report of Ministerial Expenses* and the *Public Report of Office Expenses for the Office of the Leader of the Opposition* on 22 August 2019.

Information systems and recordkeeping

The department purchases transactional processing services from Queensland Shared Services and uses whole-of-government systems for finance and human resource management services.

DPC uses several separate electronic document and records management systems (eDRMS) to provide secure, effective, and efficient management of:

- Cabinet submissions and related documents
- Executive Council minutes and related documents
- departmental and portfolio agency records including ministerial and executive correspondence.

These eDRMS support approved business processes and have enhanced information and cyber security functionality.

Roles and responsibilities for creating, managing and disposing of public records are documented in the department's *Records Governance Policy and Recordkeeping Guidelines*. Mandatory training is provided to all staff commencing in the department and refresher training via online training modules, is also available. The department's policy applies to all public records as defined by the *Public Records Act 2002*.

The department continues to work towards fostering digital processes to manage its information and records. A substantial percentage of records are received electronically and managed through internal electronic approval processes. A number of ongoing initiatives such as a digital briefing portal (known as SlimTRIM) support this transition, ultimately reducing the reliance on hard copy records while providing additional security of our information assets.

Improvements around information security and managing sensitive data have been a priority during 2019–20 with work involved in defining, implementing and applying appropriate controls to safeguard confidentiality, integrity, and availability of information. The *Public Records Act 2002* and the department's *Records Governance Policy* mandate that the department capture, create, manage and dispose of public records in accordance with Queensland State Archives-approved disposal authorities. The department's records are efficiently managed throughout their lifecycle and archived and disposed of accordingly.

In meeting its public records governance responsibilities, DPC demonstrates mature recordkeeping to support sound business decision-making, effective governance and accountability.

Key achievements for 2019–20

- Implemented a technology solution (known as Correspondence Inbox Automation) to streamline the registering of correspondence into the departmental eDRMS business system.
- Developed a new intranet to increase staff engagement and collaboration leveraging existing licensing arrangements.
- Continuous improvements in cyber security measures that protect our eDRMS business systems.
- Ongoing development of briefing portal (SlimTRIM) to support improved decision making and team collaboration.

Future directions for 2020–21

- Implementing a new information security classification framework to improve confidentiality, integrity and availability of public records.
- Implementing a new staff directory and resource request management system.
- Identifying opportunities to leverage the department's investment in its eDRMS business system with an improved reporting portal.
- Increasing project management maturity to improve project outcomes and manage risk.
- Developing the 2020–2021 ICT strategic plan, to align with the DPC operational and strategic plans.

Open data

The following datasets are published on the open data website at www.data.qld.gov.au

- consultancies
- language services
- overseas travel.

Financial summary 2019–20

The department’s service areas are the provision of:

- Policy Advice and Co-ordination, and Cabinet Support
- Strategy and Engagement
- Government Services
- Legislative Drafting and e-Publishing.

Department revenue

Total departmental revenue for 2019–20 year was \$106.75 million, a decrease of \$28.74 million (21 per cent) from the prior year.

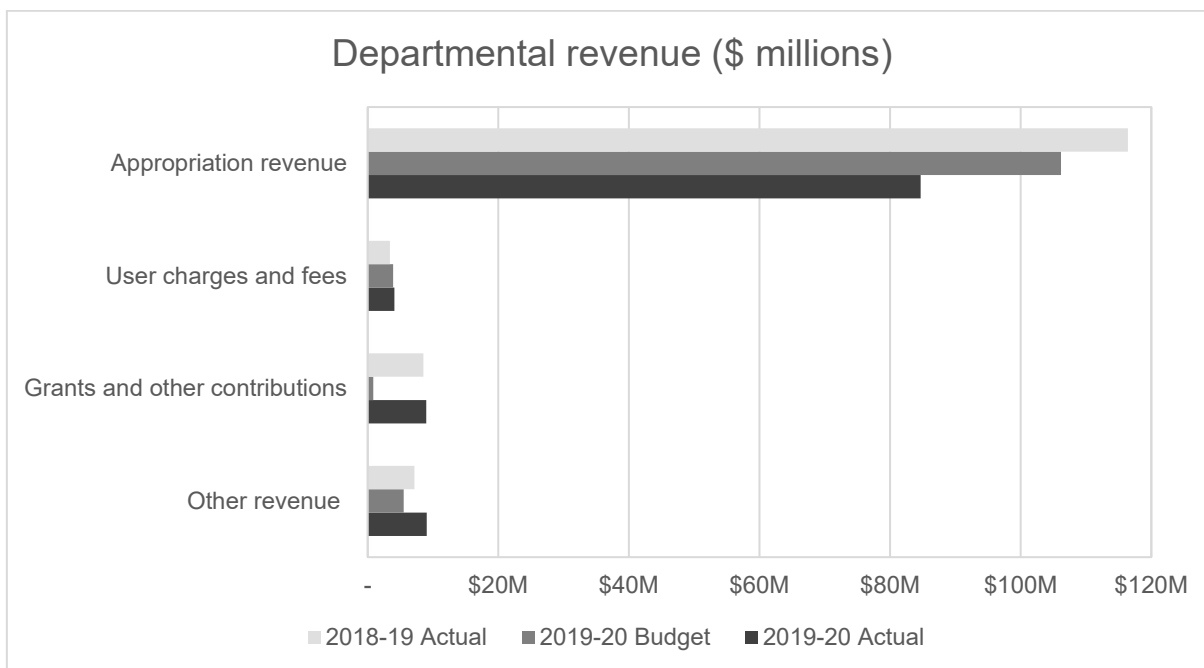
This is primarily due to a reduction in appropriation funding of \$31.74 million required to meet the department’s operational costs. This primary driver is funding paid to Screen Queensland (\$21.76 million) for the *Production Attraction Strategy* funded through the department’s controlled appropriation in 2018–19, and savings identified

during 2019–20 have enabled the department to return \$9.922 million to the consolidated fund. This was offset by an additional \$3.08 million provided to the COVID-19 Recovery and Response Taskforce to support the government’s recovery strategy.

Appropriation funding is the department’s main source of revenue and comprises 79 per cent of the department’s revenue.

The increase in other revenue is primarily driven by in-kind contributions sourced from other Queensland Government departments to support the 2032 Taskforce (\$1.87 million) and COVID-19 Recovery and Response Taskforce (\$1.241 million). The department derives some additional revenue from the provision of corporate support services to portfolio agencies such as the Public Service Commission, Office of the Governor and Ministerial Offices and Office of the Leader of the Opposition. Sponsorship revenue is derived from events managed by the department.

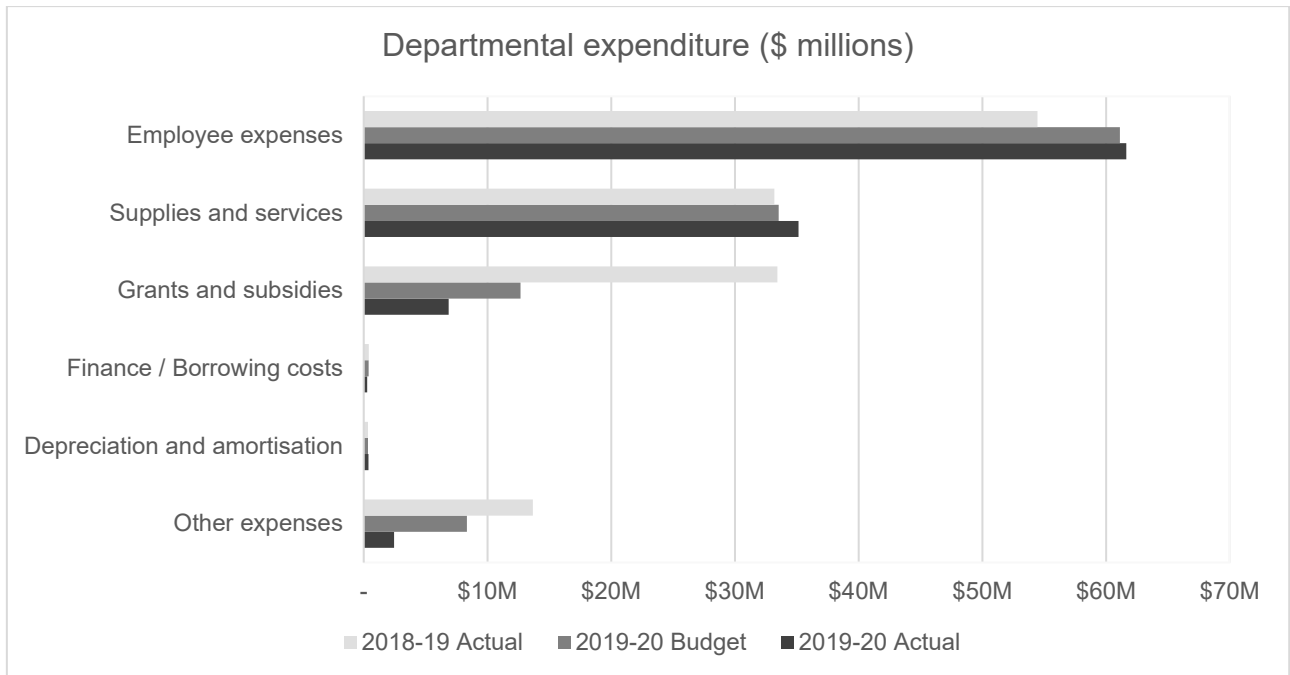
Figure 1 – Comparison of revenue performance from prior year.



Department expenditure

Total expenditure for the year ending 30 June 2020 was \$106.75 million, a decrease of \$28.74 million (21 per cent) on the prior year. The decrease is primarily due to a reduction in grants paid to Screen Queensland (\$22.56 million) and the Anzac Centenary Commemoration (\$6.73 million). Other expenses have reduced due to a revised treatment of end-of-year deferrals. These comments are supported in Figure 2 below.

Figure 2 – Comparison of expenditure performance from prior year.



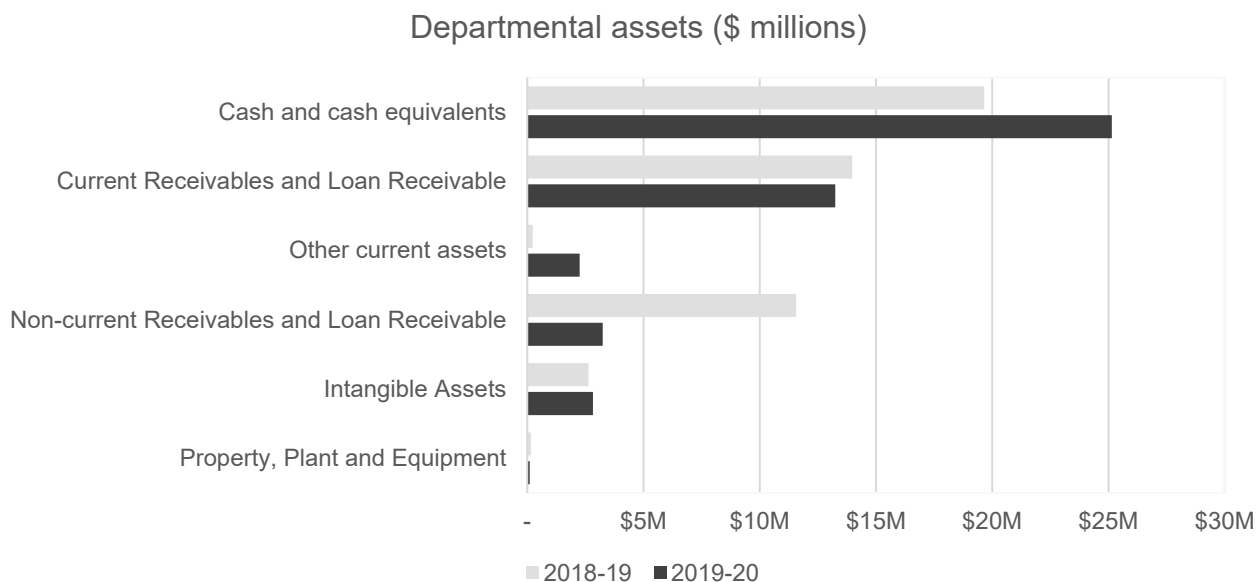
Summary of financial position

The department's total asset position was \$46.82 million at 30 June 2020, representing a minor decrease from the prior year of \$1.41 million.

The department's current asset position recorded an increase of \$6.78 million to \$40.64 million, reflecting an increase in cash assets due to the end of financial year appropriation payable for the lapsed funding to be returned to Queensland Treasury and the deferral of funding to 2020–21.

Non-current receivables and loans have reduced due to the revised accounting treatment applied with the introduction of AASB 16 Leases, resulting in the reduction of a non-current appropriation (\$3.322 million) and the reclassification for loans due to be repaid within the next 12 months.

Figure 3 – Comparison of departmental assets from prior year.

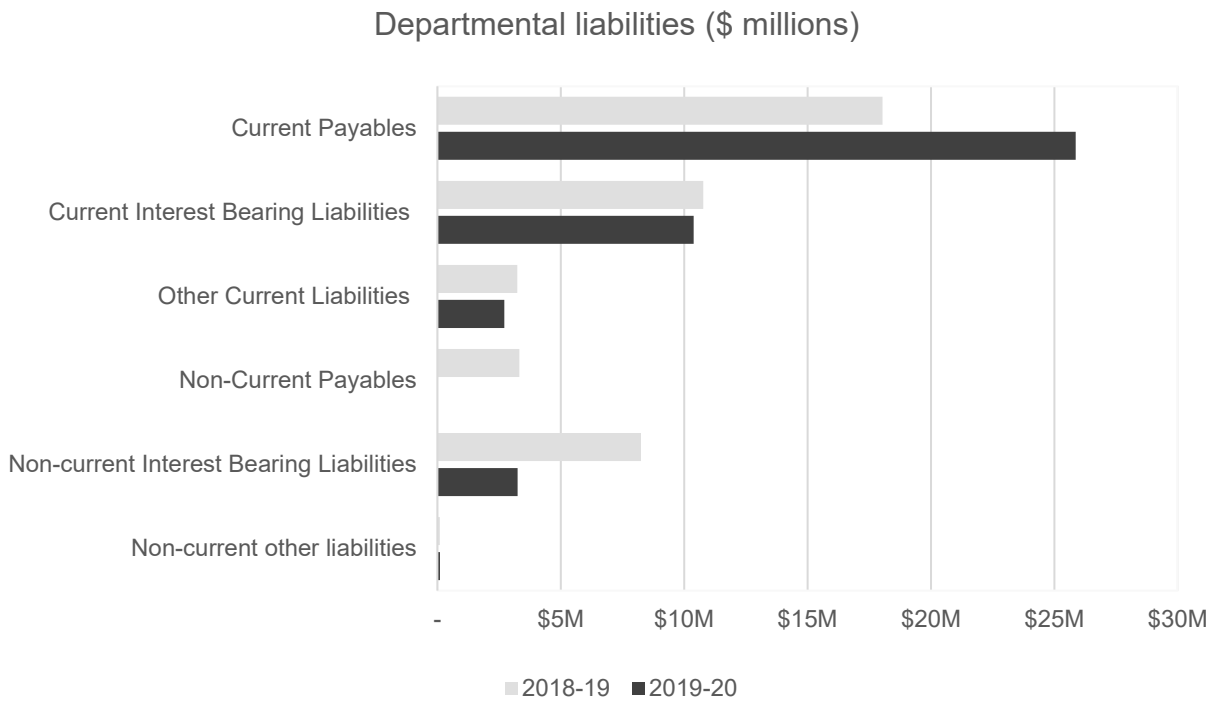


The department has loan receivable assets for loans provided to Screen Queensland through the Revolving Film Finance Fund (RFFF) to support film production across the state. The department has secured a line of credit facility through Queensland Treasury Corporation, which enables

the ongoing funding to be provided to Screen Queensland to provide industry funding for film productions.

Figure 4 compares the movements in the department's liabilities that occurred during the 2019–20 financial year:

Figure 4 – Comparison of departmental liabilities from prior year.



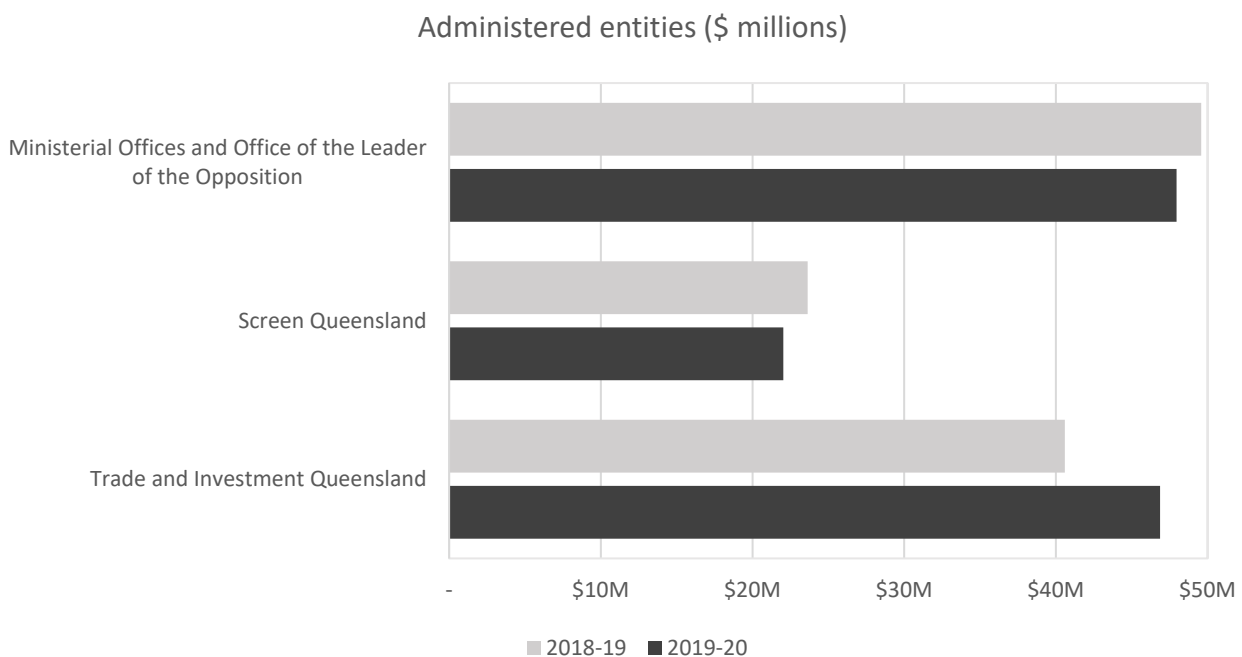
Administered funding

For the year ended 30 June 2020, the department's administered funding was \$117.0 million, an increase of \$3.0 million (3 per cent) from the prior year.

The increase in administered payments from the prior year is primarily attributable to increased grants provided to Trade and Investment Queensland for their operations, including additional funding provided for the Study Queensland

Immediate Recovery Package (\$1.2 million) as part of the government's COVID-19 response package and deferral of funds from 2018–19 of \$3.58 million. This was offset by savings achieved in delivering services for Ministerial Offices and Leader of the Opposition (\$1.66 million) compared to the prior year.

Figure 5 - The distribution of administered funding between entities.



Chief Finance Officer Assurance

In accordance with the requirements of the *Financial Accountability Act 2009*, the Chief Finance Officer has provided the Director-General with a statement confirming the financial internal controls of the department are operating efficiently, effectively and economically in conformance with section 57 of the *Financial and Performance Management Standard 2019*.

The statement indicated no deficiencies or breakdowns in internal controls, which would impact adversely on the department's financial governance or financial statements for the year.

Financial statements



Department of the Premier and Cabinet
Financial Statements
for the year ended 30 June 2020

Department of the Premier and Cabinet

**Financial Statements
for the year ended 30 June 2020**

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**Department of the Premier and Cabinet
Statement of Comprehensive Income
for the year ended 30 June 2020**

	Notes	Economic Entity		Parent Entity	
		2020	2019	2020	2019
		\$'000	\$'000	\$'000	\$'000
Income					
Appropriation revenue	B1-1	84,676	116,419	84,676	116,419
User charges and fees	B1-2	5,206	4,569	4,090	3,400
Grants and other contributions	B1-3	30,992	32,144	8,957	8,512
Other revenue	B1-4	9,684	6,709	9,027	7,155
Total Income		130,558	159,841	106,750	135,486
Expenses					
Employee expenses	B2-1	64,548	57,081	61,629	54,447
Supplies and services	B2-2	36,634	35,735	35,142	33,190
Grants and subsidies	B2-3	27,976	32,292	6,866	33,432
Finance/Borrowing Costs	B2-4	303	409	276	409
Depreciation and amortisation	B2-5	2,748	693	384	340
Other expenses	B2-6	2,502	13,776	2,453	13,668
Total Expenses		134,711	139,986	106,750	135,486
Operating Result for the Year		(4,153)	19,855	-	-
Total Comprehensive Income		(4,153)	19,855	-	-

The accompanying notes form part of these financial statements.

**Department of the Premier and Cabinet
Statement of Financial Position
as at 30 June 2020**

	Notes	Economic Entity		Parent Entity	
		2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000
Current Assets					
Cash and cash equivalents	C1	55,000	52,927	25,138	19,653
Receivables and loans receivable	C2	14,023	14,185	13,249	13,979
Other current assets	C3	2,325	303	2,256	240
Total Current Assets		71,348	67,415	40,643	33,872
Non-current Assets					
Receivables and loans receivable	C2	3,232	11,020	3,247	11,569
Intangible assets	C4	2,823	2,630	2,823	2,630
Plant and equipment	C5	2,276	2,959	107	156
Right-of-use-assets	C10	5,989	-	-	-
Total Non-current Assets		14,320	16,609	6,177	14,355
Total Assets		85,668	84,024	46,820	48,227
Current Liabilities					
Payables	C6	27,251	18,241	25,858	18,030
Interest-bearing liabilities	C7	10,384	10,772	10,384	10,772
Accrued employee benefits	C8	2,171	2,486	1,969	2,361
Other liabilities	C9	780	880	741	876
Lease liabilities	C10	1,718	-	-	-
Total Current Liabilities		42,304	32,379	38,952	32,039
Non-current Liabilities					
Payables	C6	-	3,322	-	3,322
Interest-bearing liabilities	C7	3,247	8,247	3,247	8,247
Accrued employee benefits	C8	53	38	-	-
Other liabilities	C9	124	205	101	99
Lease liabilities	C10	4,403	-	-	-
Total Non-current Liabilities		7,827	11,812	3,348	11,668
Total Liabilities		50,131	44,191	42,300	43,707
Net Assets		35,537	39,833	4,520	4,520
Equity					
Accumulated surplus/(deficit)		35,537	39,833	4,520	4,520
Total Equity		35,537	39,833	4,520	4,520

The accompanying notes form part of these financial statements.

**Department of the Premier and Cabinet
Statement of Changes in Equity
for the year ended 30 June 2020**

	Notes	Economic Entity		Parent Entity	
		2020	2019	2020	2019
		\$'000	\$'000	\$'000	\$'000
Accumulated Surplus					
Balance as at 1 July		39,833	19,978	4,520	4,520
Operating Result		(4,153)	19,855	-	-
Adjustment for initial application of AASB 16 Leases	G2-9	(143)	-	-	-
Balance as at 30 June		35,537	39,833	4,520	4,520

The accompanying notes form part of these financial statements.

**Department of the Premier and Cabinet
Statement of Cash Flows
for the year ended 30 June 2020**

	Notes	Economic Entity		Parent Entity	
		2020	2019	2020	2019
		\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
<i>Inflows:</i>					
Service appropriation receipts	B1-1	93,330	92,243	93,330	92,243
User charges and fees		5,617	5,453	4,116	4,039
Grants and other contributions		32,774	29,802	9,555	7,421
Interest receipts		783	632	276	409
GST input tax credits from ATO		4,937	8,690	3,799	4,889
GST collected from customers		218	1,189	142	1,086
Other		2,955	6,884	2,955	8,193
<i>Outflows:</i>					
Employee expenses		(62,034)	(57,355)	(59,161)	(54,601)
Supplies and services		(35,638)	(35,090)	(34,041)	(32,550)
Grants and subsidies		(28,573)	(35,924)	(7,573)	(42,210)
Finance/borrowing costs		-	-	(276)	(409)
GST paid to suppliers		(6,589)	(7,364)	(4,159)	(4,737)
GST remitted to ATO		(300)	(1,029)	(221)	(919)
Other		(2,693)	(2,379)	(2,693)	(2,439)
Net cash provided by operating activities		4,787	5,752	6,049	(19,585)
Cash flows from investing activities					
<i>Inflows:</i>					
Loans and advances redeemed		10,707	7,619	11,094	6,777
<i>Outflows:</i>					
Payments for plant and equipment		(113)	(3,103)	(8)	(6)
Payments for intangibles		(556)	(453)	(556)	(453)
Loans and advances made		(5,430)	(2,798)	(5,430)	(2,798)
Net cash used in investing activities		4,608	1,265	5,100	3,520
Cash flows from financing activities					
<i>Inflows:</i>					
Proceeds from borrowings		5,430	2,798	5,430	2,798
<i>Outflows:</i>					
Borrowing redemptions		(11,094)	(6,777)	(11,094)	(6,777)
Repayment of Lease Liabilities		(1,658)	-	-	-
Net cash provided by financing activities		(7,322)	(3,980)	(5,664)	(3,979)
Net increase/(decrease) in cash and cash equivalents		2,073	3,038	5,485	(20,044)
Lapsed equity adjustment to other agency		-	(2,798)	-	(2,798)
Cash and cash equivalents - opening balance		52,927	52,687	19,653	42,495
Cash and cash equivalents at end of financial year	C1	55,000	52,927	25,138	19,653

The accompanying notes form part of these financial statements.

Department of the Premier and Cabinet
Notes to the Statement of Cash Flows
for the year ended 30 June 2020

Reconciliation of Operating Result to Net Cash Provided by Operating Activities

	Notes	Economic Entity		Parent Entity	
		2020	2019	2020	2019
		\$'000	\$'000	\$'000	\$'000
Operating surplus/(deficit)		(4,153)	19,855	-	-
Non-cash items included in operating results:					
Depreciation and amortisation expense	B2-5	2,748	693	384	340
Interest capitalised to borrowings	B2-4	276	409	-	-
Services received below fair value		(18)	-	(18)	-
Lease interest	B2-4	27			
Change in assets and liabilities:					
Increase/(decrease) in deferred appropriation refundable to Consolidated Fund		8,654	(12,004)	8,654	(12,004)
(Increase)/decrease in trade debtors		(1,359)	1,490	(1,358)	374
(Increase)/decrease in other receivables		1,671	132	1,409	398
(Increase)/decrease in GST receivable		(1,470)	196	(218)	227
(Increase)/decrease in long service leave reimbursement receivables		102	(14)	102	(14)
(Increase)/decrease in annual leave reimbursement receivables		407	(111)	407	(111)
(Increase)/decrease in other current assets		(1,047)	-	(1,047)	-
(Increase)/decrease in prepayments/others		(976)	459	(969)	467
Increase/(decrease) in GST payable		(4)	(48)	-	(48)
Increase/(decrease) in payables		300	(5,889)	(772)	(9,793)
Increase/(decrease) in accrued employee benefits		(300)	(33)	(392)	(38)
Increase/(decrease) in contract liabilities		(71)	617	(133)	617
Net cash provided by operating activities		4,787	5,752	6,049	(19,585)

Changes in liabilities arising from financing activities

	\$'000	\$'000	\$'000	\$'000	\$'000
Economic Entity 2020	Opening Balance	Cash Received	Cash Repayments	Non Cash	Closing Balance
Borrowings	19,019	5,430	(11,094)	276	13,631
Parent Entity 2020					
Borrowings	19,019	5,430	(11,094)	276	13,631
Economic Entity 2019					
Borrowings	22,589	2,798	(6,777)	409	19,019
Parent Entity 2019					
Borrowings	22,589	2,798	(6,777)	409	19,019

Department of the Premier and Cabinet
Statement of Comprehensive Income by Major Departmental Services
for the year ended 30 June 2020

	Policy Advice, Coordination and Cabinet Support		Strategy and Engagement		Government Services		Legislative Drafting and e-Publishing		Inter-departmental services eliminations		Total	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income												
Appropriation revenue	32,784	38,965	23,068	45,466	15,670	18,579	12,388	12,643	766	766	84,676	116,419
User charges and fees	421	95	606	536	2,087	1,736	7	93	969	940	4,090	3,400
Grants and other contributions	112	348	278	-	8,524	8,164	43	-	-	-	8,957	8,512
Other revenue	4,999	3,870	520	3,039	3,358	130	150	116	-	-	9,027	7,155
Total Income	38,316	43,278	24,472	49,041	29,639	28,609	12,588	12,852	1,735	1,706	106,750	135,486
Expenses												
Employee expenses	27,280	25,210	13,755	12,587	11,291	8,039	8,537	7,845	766	766	61,629	54,447
Supplies and services	10,152	12,022	7,498	7,722	12,723	9,289	3,799	3,217	970	940	35,142	33,190
Grants and subsidies	457	605	862	23,350	5,543	9,477	4	-	-	-	6,866	33,432
Depreciation and amortisation	108	98	31	22	13	8	232	212	-	-	384	340
Finance/Borrowing Costs	276	-	-	409	-	-	-	-	-	-	276	409
Other expenses	43	5,343	2,326	4,951	67	1,796	17	1,578	-	-	2,453	13,668
Total Expenses	38,316	43,278	24,472	49,041	29,639	28,609	12,588	12,852	1,735	1,706	106,750	135,486
Total Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-

Department of the Premier and Cabinet
Statement of Assets and Liabilities by Major Departmental Services
as at 30 June 2020

	Policy Advice, Coordination and Cabinet Support		Strategy and Engagement		Government Services		Legislative Drafting and e-Publishing		Total	
	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000
Current Assets										
Cash and cash equivalents	2,082	2,712	1,632	3,248	22,999	15,067	(1,575)	(1,374)	25,138	19,653
Receivables and loans receivable	11,496	515	334	11,349	1,296	1,826	123	290	13,249	13,979
Other current assets	561	57	4	-	1,406	153	285	30	2,256	240
Total Current Assets	14,139	3,283	1,970	14,597	25,701	17,046	(1,167)	(1,054)	40,643	33,872
Non-current Assets										
Receivables and loans receivable	3,247	653	-	9,345	-	1,327	-	244	3,247	11,569
Intangible assets	356	245	170	138	217	166	2,080	2,081	2,823	2,630
Plant and equipment	-	28	35	28	-	(35)	72	135	107	156
Total Non-current Assets	3,603	926	205	9,511	217	1,458	2,152	2,460	6,177	14,355
Total Assets	17,742	4,209	2,175	24,108	25,918	18,504	985	1,406	46,820	48,227
Current Liabilities										
Payables	827	782	721	1,911	24,110	14,826	200	511	25,858	18,030
Interest-bearing liabilities	10,384	-	-	10,772	-	-	-	-	10,384	10,772
Accrued employee benefits	822	910	416	585	478	544	253	322	1,969	2,361
Other Liabilities	741	876	-	-	-	-	-	-	741	876
Total Current Liabilities	12,774	2,568	1,137	13,268	24,588	15,370	453	833	38,952	32,039
Non-current Liabilities										
Payables	-	653	-	1,099	-	1,327	-	243	-	3,322
Interest-bearing liabilities	3,247	-	-	8,247	-	-	-	-	3,247	8,247
Other Liabilities	101	99	-	-	-	-	-	-	101	99
Total Non-current Liabilities	3,348	752	-	9,346	-	1,327	-	243	3,348	11,668
Total Liabilities	16,122	3,320	1,137	22,614	24,588	16,697	453	1,076	42,300	43,707

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2020**

A1: Objectives and Principal Activities of the Department

Department of the Premier and Cabinet (DPC) is responsive, effective and accountable in serving the Premier and Cabinet and the people of Queensland. The department's vision is 'succeeding together to achieve a better life for all Queenslanders'.

To achieve this vision, the department's strategic objectives are to:

- lead the policy development process across government, ensuring effective outcomes for Queenslanders
- ensure the delivery of a strong system of government
- inform the strategic direction of government
- maintain a high-performing and responsive workforce

DPC contributes to the Government's objectives for the community working collaboratively in coordination, communication, and monitoring and reporting roles as well as contributing directly to policy initiatives to deliver on each of the Government priorities:

- create jobs in a strong economy
- give all our children a great start
- keep Queenslanders healthy
- keep communities safe
- protect the Great Barrier Reef
- be a responsive government

The major services delivered by the department are as follows:

- **The Policy Advice and Coordination, and Cabinet Support service** area provides comprehensive, coordinated policy advice to the Premier and Minister for Trade, Cabinet and the Assistant Minister for Veterans' Affairs and Assistant Minister of State, from design and development through to implementation and review. It also provides policy leadership across government, supports active engagement in intergovernmental policy negotiations and advances Government policy priorities. This service area also provides support for the operation of Cabinet and its related processes, including the administration of all Cabinet information, and supports the Government's accountability to the Parliament. The service area plays a vital role in ensuring the Government functions efficiently and effectively. It does this by supporting the Government to chart its strategic direction, progress its priorities, achieve its objectives for the community, and deliver its election commitments. The service area also responds to challenging and newly emerging circumstances with statewide impact and broader national interests. It consults and collaborates with other departments, all levels of government, non-government organisations, the private sector and other key stakeholders.
- **Strategy and Engagement** takes a leadership role in driving innovative and whole-of-Government policy, engaging with rural and regional Queensland, leading strategic communications, supporting events that drive the economy, and providing protocol services to support external and international engagement for the Queensland Government.
- **The Government Services service** area provides policy and operational advice and support to the Premier in relation to executive government and machinery of government matters, supports the administration of business before Executive Council, and provides corporate support services to Ministerial Offices and the Office of the Leader of the Opposition. The service area also provides legal advice to the Premier and Director-General and coordinates legal representation for major litigation on a whole-of-government basis. The service area includes the newly established Office for Veterans, with functions including policy advice, administering the Queensland Veterans' Memorial Grants Program, supporting employment of ex-Australian Defence Force members in the government and non-government sector, and ongoing curation and oversight of Anzac Square. The service area is comprised of Appointments and Constitutional Services, Legal Services, Ministerial Services and the Office for Veterans.
- **Legislative Drafting and e-Publishing (LDeP)**, through the Office of the Queensland Parliamentary Counsel (OQPC), provides drafting and e-publishing services for Queensland legislation. This service supports parliamentary democracy in Queensland by drafting legislation, ensuring the statute book is of the highest standard, and arranging public access to legislation and legislative information. LDeP makes a special contribution by advising on the application of fundamental legislative principles to ensure legislation has sufficient regard to the rights and liberties of individuals and the institution of Parliament.

Administered items

Administered activities are those undertaken by departments on behalf of the government.

The Department of the Premier and Cabinet administers funds on behalf of the State which includes Ministerial Offices and the Office of the Leader of the Opposition.

The key clients are Ministers, Assistant Ministers, the Leader of the Opposition and their respective staff. The services provided are:

- support for Ministers to assist in undertaking their responsibilities as Ministers of the State
- management of advisory, secretarial and administrative staff and associated resources for all Ministerial offices
- maintenance of procedures to ensure the financial accountability of these offices is in accordance with the Queensland Ministerial Handbook
- corporate support for the Office of the Leader of the Opposition

The accounting, purchasing, information technology, telecommunications, asset management and personnel requirements for these administered areas are supplied by Ministerial Services within the Government Services area of the department.

The department also administers funding for Trade and Investment Queensland and Screen Queensland Pty Ltd (SQ). Financial statements and variance explanations in relation to administered items appear in the Departmental Financial Statements. Further information can be obtained by referring to the Public Reports of office expenses tabled twice-yearly in Parliament.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2020**

Section B: Notes about our Financial Performance

B1: Revenue

B1-1: Appropriation Revenue

Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result.

	Economic Entity		Parent Entity	
	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000
Budgeted appropriation revenue	108,273	107,006	108,273	107,006
Lapsed departmental services appropriation	(14,943)	(14,763)	(14,943)	(14,763)
Total appropriation receipts (Cash)	93,330	92,243	93,330	92,243
Less: Opening balance of non-current appropriation receivable	(3,322)	(2,098)	(3,322)	(2,098)
Plus: Effect of adoption of new accounting standards ⁽¹⁾	3,322	-	3,322	-
Plus: Departmental Services - non-current receivable from the Consolidated Fund (Refer to Note C2)	-	3,322	-	3,322
Plus: Opening balance of deferred appropriation payable to Consolidated Fund (Refer to Note C6)	10,964	22,968	10,964	22,968
Less: Closing balance of deferred appropriation payable to Consolidated Fund (Refer to Note C6)	(19,618)	(10,964)	(19,618)	(10,964)
Net Appropriation Revenue	84,676	105,471	84,676	105,471
Plus: Deferred appropriation refundable to Consolidated Fund (expenses) (Refer to Note B2-5)	-	10,948	-	10,948
Appropriation Revenue recognised in the Statement of Comprehensive Income	84,676	116,419	84,676	116,419

⁽¹⁾With the introduction of AASB 16 *Leases*, effective 1 July 2019, the department is no longer required to recognise deferred liability for operating leases. The opening balance of appropriation receivable has been written-off against equivalent payable previously held.

Appropriations provided under the *Appropriation Act 2019* are recognised as revenue when received. A deferred appropriation payable representing the unspent appropriation has been recorded in the financial statements as at 30 June 2020. This has been approved by Queensland Treasury.

Amounts appropriated to the department for transfer to other entities in accordance with legislative or other requirements are reported as 'administered' item appropriations (Refer to Section F: Notes about our Administered Activities).

B1-2: User Charges and Fees

Corporate services partnership agreements	3,529	2,827	3,527	2,827
Sales of goods/services	496	570	496	570
Other	1,181	1,172	67	3
Total	5,206	4,569	4,090	3,400

User charges and fees controlled by the department are recognised as revenue when the department and its controlled entity transfers control over a good or service to the customer and as each performance obligation is satisfied. This usually occurs upon the delivery of the goods or completion of the requested services to the customer at which time the invoice is raised.

Accrued user charges are recognised if the revenue has been earned but not yet invoiced.

User charges includes transactions of \$0.78M (2018-19: \$0.76M) with related parties represented by other Queensland Government entities, none of which are considered individually material and primarily represent the recovery of corporate costs provided by the department.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2020**

B1-3: Grants and Other Contributions	Economic Entity		Parent Entity	
	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000
Contributions from Queensland Government departments	26,874	23,632	4,839	-
Commonwealth contributions	4,118	8,512	4,118	8,512
Total	30,992	32,144	8,957	8,512

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the department to transfer goods or services, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligation is satisfied.

Otherwise, the grant is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding, except for special purpose capital grants received to construct non-financial assets to be controlled by the department. At 30 June 2020, the department and the controlled entity have not received any special purpose capital grants.

Contributions from Queensland Government departments are related party transactions.

B1-4: Other Revenue

Graduate Program ⁽¹⁾	4,388	3,347	4,388	3,347
Interest Receipts	760	804	276	409
Sponsorships	229	1,108	228	1,108
Goods/Services Received Below Fair Value ⁽²⁾	3,990	776	3,990	776
Other	317	674	145	1,515
Total	9,684	6,709	9,027	7,155

⁽¹⁾ The department receives payment for the whole-of-government policy graduates' program for graduates recruited under a two year program. Revenue from the program is recognised when control has been transferred (when graduates are made available to participating agencies) and as each performance obligation is satisfied.

⁽²⁾ The department recognises goods/services received below fair value only if the services would have been purchased if they had not been donated and their value can be measured reliably. Where this is the case, an equal amount is recognised as revenue with a corresponding expense.

In 2019-20, the Queensland Government, led by the 2032 Taskforce, tasked the department to undertake a comprehensive Value Proposition Assessment to determine the feasibility, or otherwise, of hosting the Olympic and Paralympic Games in 2032. The department received in-kind contribution of \$0.933M towards the 2032 Taskforce from the Department of State Development, Tourism and Innovation. Refer to note B2-1.

The department also received in-kind contribution from other Queensland Government Agencies of \$1.241M towards the COVID-19 Taskforce. This Taskforce has been charged with coordinating the whole-of-government response to the COVID-19 situation in Queensland. Refer to note B2-1.

In-kind contributions provided toward the 2032 Taskforce and COVID-19 Taskforce predominantly relates to the operations, salaries and wages for Taskforce staff met by other government agencies.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2020**

B2: Expenses

B2-1 Employee Expenses	Economic Entity		Parent Entity	
	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000
Employee Benefits				
Wages and salaries ⁽¹⁾	48,465	44,659	46,043	42,439
Employer superannuation contributions	6,017	5,753	5,780	5,547
Annual leave levy	4,725	4,402	4,637	4,395
Long service leave levy	1,062	877	1,062	877
Termination benefits	67	14	67	14
Other employee benefits	623	955	577	862
Employee Related Expenses				
Workers' compensation premium	58	69	51	62
Other employee related expenses	459	352	340	251
Goods and services received below fair value ⁽²⁾	3,072	-	3,072	-
Total	64,548	57,081	61,629	54,447
Number of Employees				
Paid Full Time Equivalent (FTE) Employees	482	470	457	445
Employee's services received below fair value ⁽²⁾	42	-	42	-
Total Employees	524	470	499	445

⁽¹⁾ Wages and salaries includes \$527,849 of \$1,250 one-off, pro-rata payments for 422 full-time equivalent employees (announced in September 2019).

⁽²⁾ This relates to officers working in the department from other Queensland Government agencies who continue to be paid by their home agency payroll system (refer to note B1-4).

Wages and salaries are recognised based on the period where service has been received. Sick leave is non-vesting and the expense is recognised as it is taken.

The department's post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's QSuper defined benefit plan as determined by the employee's conditions of employment.

Defined contribution plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant enterprise bargaining agreement or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined benefit plan - The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the department at the specified rate following completion of the employee's service each pay period. The department's obligations are limited to those contributions paid.

The superannuation expense for the controlled entity reflects payments incurred in relation to employees' terms and conditions of employment. The controlled entity contributes to several superannuation funds. Contributions are expensed as they are incurred.

Under the Queensland Government's Annual Leave Central Scheme and Long Service Leave Central Scheme, the levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave and long service leave are claimed quarterly in arrears. These schemes are administered by Queensland Treasury which is a related party.

The department's controlled entity Screen Queensland does not participate in the centralised leave schemes. For employees of the controlled entity annual leave and long service leave are recognised in accordance to AASB 119 *Employee Benefits* with the liability split between current and non-current components.

The department pays premiums to WorkCover Queensland (which is a related party) in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees but is not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

The department undertakes a whole of government policy futures graduate program which employed 61 graduates during 2019-20 (2018-19: 55). The graduate FTE numbers are included in the department totals stated.

Key management personnel and remuneration disclosures are detailed in Note G1.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2020**

	Economic Entity		Parent Entity	
	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000
Building services	9,633	12,177	9,638	10,597
Professional services	1,227	4,643	1,068	4,542
Consultants and contractors	7,879	4,958	7,879	4,958
Advertising and communications	6,658	4,593	6,523	4,463
Information technology bureau services	4,844	4,701	4,669	4,519
Outsourced corporate support	1,401	1,329	1,402	1,329
Hospitality and official functions	350	415	329	398
Travel	504	539	401	420
Venue hire	203	234	203	234
Telephone and communications support	289	247	263	221
Lease expenses	360	-	-	-
Other	3,286	1,899	2,767	1,509
Total	36,634	35,735	35,142	33,190

For a transaction to be classified as supplies and services, the value of the goods and services received by the department must be approximately equal to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transactions are classified as grants and subsidies in Note B2-3.

Lease expenses include lease rentals for short-term leases, leases of low value assets and variable lease payments. Refer to Note C10 for the breakdown of lease expenses and other lease disclosures.

Supplies and services include transactions of \$13.33M (2018-19: \$17.44M) with related parties represented by other Queensland Government entities, none of which are considered material other than Department of Housing and Public Works for property rent amounting to \$9.47M (2018-19: \$10.58M) for the year ended 30 June 2020. Property rent is charged at market rates.

B2-3: Grants and Subsidies

Recurrent

Grants to private sector entities	22,272	21,721	1,164	22,861
Grants to government entities and not-for-profit entities	1,616	6,495	1,616	6,495
Total recurrent	23,888	28,216	2,780	29,356

Capital

Grants to government entities and not-for-profit entities	1,080	800	1,079	800
Total capital	1,080	800	1,079	800

Subsidy payments

Contributions	2,296	2,018	2,295	2,018
Donations and gifts made	712	1,258	712	1,258
Total subsidy payments	3,008	3,276	3,007	3,276
Total	27,976	32,292	6,866	33,432

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2020**

B2-3: Grants and Subsidies (cont'd)

Grants occur when a payment or contribution is made to an organisation or person in return for performance of a certain objective in compliance with certain terms and conditions, and which does not directly give approximately equal value in return to the department.

A subsidy payment is a payment or contribution made to an organisation or person which is in essence, a form of financial assistance to reduce all or part of the costs of a recipient in meeting its own objectives.

Grants and subsidies are recognised when the obligation for a transfer of resources arises according to the terms of the funding agreement.

Grants and subsidies includes transactions of \$2.67M (2018-19: \$5.13M) with related parties represented by other Queensland Government entities.

B2-4 Finance/Borrowing Costs

	Economic Entity		Parent Entity	
	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000
Interest on borrowings	276	409	276	409
Interest on lease liabilities	27	-	-	-
Total	303	409	276	409

Finance costs are recognised as an expense in the period in which they are incurred.

B2-5 Depreciation and Amortisation

Depreciation and amortisation - Plant and equipment	1,123	693	384	340
Depreciation - Right of use asset	1,625	-	-	-
Total	2,748	693	384	340

B2-6 Other Expenses

Deferred appropriation payable to Consolidated Fund ⁽¹⁾	-	10,948	-	10,948
Sponsorships	2,347	2,639	2,347	2,578
Insurance premiums - QGIF	28	42	13	28
External audit fees ⁽²⁾	127	124	92	90
Other	-	22	1	23
Total	2,502	13,776	2,453	13,668

⁽¹⁾ In accordance with the *Financial Reporting Requirements for Queensland Government Agencies*, Appropriation Payable is matched with a debit to appropriation revenue in 2019-20.

⁽²⁾ Total audit fees quoted by the Queensland Audit Office (QAO) relating to the 2019-20 financial statements was \$219,000 (2018-19: \$214,000). This fee includes an internal allocation of \$92,000 (2018-19: \$90,000) for audit services to the administered entity, Ministerial Offices and Office of the Leader of the Opposition. There are no non-audit services included in the amount.

The Queensland Government Insurance Fund (QGIF) is an internal Queensland Treasury managed fund to oversee the State Government's self-insurance scheme. Queensland Treasury is a related party.

Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2020

Section C: Notes about our Financial Position

C1: Cash and Cash Equivalents

	Economic Entity		Parent Entity	
	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000
Imprest accounts	1	2	1	1
Cash at bank and on hand	54,999	52,925	25,137	19,652
Total	55,000	52,927	25,138	19,653

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June 2020.

All departmental bank accounts are grouped within the whole of government set-off arrangement with the Queensland Treasury Corporation (QTC) and as such, do not earn interest on surplus funds. Interest earned on the aggregate set-off arrangement balances accrues to the Consolidated Fund.

The majority of cash funds of the controlled entity are held with QTC.

C2: Receivables and Loans Receivable

Current

Trade debtors	1,811	454	1,760	402
GST input tax credits receivable	2,053	584	578	360
GST payable	(1)	(5)	-	-
Net GST receivable	2,052	579	578	360
Loans receivable	9,611	10,422	10,384	10,772
Annual leave reimbursements	394	801	394	801
Accrued receivable ⁽¹⁾	-	1,386	-	1,386
Long service leave reimbursements	129	231	129	231
Other receivables	26	312	4	27
Total current receivables and loans receivable	14,023	14,185	13,249	13,979

Non-current

Loans receivable	3,232	7,698	3,247	8,247
Appropriation receivable ⁽²⁾	-	3,322	-	3,322
Total non-current receivables and loans receivable	3,232	11,020	3,247	11,569

⁽¹⁾ To align with the new terminology in AASB 15 *Revenue from Contracts with Customers* accrued receivable arising from contracts with customers has now been renamed as contract assets and is disclosed in Note C3 and G2-9.

⁽²⁾ With the introduction of AASB 16 *Leases*, effective 1 July 2019, the department is no longer required to recognise a non-current appropriation receivable for operating leases. The non-current appropriation receivable relates to the future amount owed to the department from the Consolidated Fund to offset the non-current payable recognised for the straight-lining of department lease agreements (Notes C6 and G2-9).

All current receivables and loans receivable plus any transaction costs relating to loans receivable are recognised at cost.

Settlement of trade debtors is generally required within 30 days from the invoice date for the department and 14 days from the invoice date for the controlled entity.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2020**

C2: Receivables and Loans Receivable (cont'd)

Loans receivable are represented solely by the Revolving Film Finance Fund (RFFF). The RFFF provides secured loans to cash flow film and television productions and for infrastructure projects that will benefit the film and television industry. It is administered by SQ on behalf of the Government. All funds are drawn from QTC which is a related party. Applicants apply for the loan through SQ and once approved, the department recognises a loan receivable from SQ and payable to QTC (Note C7) with interest (determined by applying the simple interest method of calculating interest charge) passed onto SQ. This means that all costs incurred by the department in managing the RFFF are passed onto SQ.

The loans between SQ and the production companies have fixed periods and are subject to an interest rate of 50% of the 90 day Bank Bill Swap Rate.

Annual Leave (AL) and Long Service Leave (LSL) reimbursements represent the amounts recoverable from the whole-of-government AL and LSL schemes that are claimed quarterly in arrears (refer Note B2-1).

C3: Other Current Assets	Economic Entity		Parent Entity	
	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000
Prepayments and Other	1,278	303	1,209	240
Contract assets	1,047	-	1,047	-
Total Other current assets	2,325	303	2,256	240

Contract assets arise from contracts with customers and are transferred to receivables when the department's and its controlled entity right to payment becomes unconditional, this usually occurs when the invoice is issued to the customer.

Accrued revenue that do not arise from contracts with customers are reported as part of Prepayment and Other.

C4: Intangible Assets

Software Internally Generated

At cost	5,915	6,366	5,915	6,366
Less: Accumulated amortisation	(3,519)	(3,880)	(3,519)	(3,880)
Carrying amount at 30 June	2,396	2,486	2,396	2,486

Software Work in Progress

At cost	427	144	427	144
Carrying amount at 30 June	427	144	427	144

Total	2,823	2,630	2,823	2,630
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**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2020**

C4: Intangible Assets (cont'd)

Intangible Assets Reconciliation	Software Internally Generated		Software WIP		Total	
	2020	2019	2020	2019	2020	2019
Economic Entity	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July	2,486	2,288	144	89	2,631	2,377
Acquisitions	225	-	283	525	507	525
Transfers between classes	-	469	-	(469)	-	-
Amortisation	(315)	(271)	-	-	(315)	(271)
Carrying amount at 30 June	2,396	2,486	427	144	2,823	2,631

Intangible Assets Reconciliation	Software Internally Generated		Software WIP		Total	
	2020	2019	2020	2019	2020	2019
Parent Entity	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July	2,486	2,288	144	89	2,631	2,377
Acquisitions	225	-	283	525	507	525
Transfers between classes	-	469	-	(469)	-	-
Amortisation	(315)	(271)	-	-	(315)	(271)
Carrying amount at 30 June	2,396	2,486	427	144	2,823	2,631

C4-1: Recognition and Measurement

Intangible assets with a historical cost or other value equal to, or greater than \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any preliminary research, planning phase costs, administration and training costs are expensed in the period in which it is incurred.

There is no active market for any of the department's intangible assets. As such, intangible assets are recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses.

C4-2: Amortisation Expense and Impairment

Amortisation Expense

All intangible assets of the department have finite useful lives and are amortised on a straight-line basis over their estimated useful life to the department.

Key Judgement: Straight-line amortisation is used reflecting the progressive, even consumption of future economic benefits over the assets useful life to the department and consolidated entity.

The residual value of intangible assets has been determined to be zero reflecting the estimated amount to be received on disposal at the end of their useful life.

Key Estimate: Intangible assets are amortised on a straight-line basis between 5-33% (economic entity). The estimation of useful life and resulting amortisation rates are based on a number of factors including the department's past experience, the planned replacement program and expected usage, obsolescence and fiscal capacity. Useful lives are reviewed on an annual basis.

Impairment

Intangible assets are assessed annually for impairment using a combination of external and internal impairment indicators. Intangible assets are principally assessed for impairment by reference to the actual and expected continuing use of the asset by the department.

Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value-in-use. An impairment loss is recognised immediately in the Statement of Comprehensive Income.

Key Judgement: If an indicator of possible impairment exists, management determine the asset's recoverable amount.

No intangible assets were impaired at 30 June 2020.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2020**

C5: Plant and Equipment

	Economic Entity		Parent Entity	
	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000
At cost plant and equipment	3,869	3,773	524	532
Less: Accumulated depreciation	(1,593)	(814)	(417)	(376)
Carrying amount at 30 June	2,276	2,959	107	156

C5-1: Plant and Equipment Reconciliation

Closing balances and reconciliation of carrying amount	Plant and	Total	Plant and	Total
	Equipment	\$'000	Equipment	\$'000
Carrying amount at 1 July 2019	2,959	2,959	156	156
Acquisitions	124	124	20	20
Depreciation	(807)	(807)	(69)	(69)
Carrying amount at 30 June 2020	2,276	2,276	107	107

Closing balances and reconciliation of carrying amount	Economic Entity		Parent Entity	
	Plant and	Total	Plant and	Total
	Equipment	\$'000	Equipment	\$'000
Carrying amount at 1 July 2018	266	266	220	220
Acquisitions	3,116	3,116	6	6
Disposals	(1)	(1)	(1)	(1)
Depreciation	(422)	(422)	(69)	(69)
Carrying amount at 30 June 2019	2,959	2,959	156	156

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2020**

C5: Plant and Equipment (cont'd)

C5-2: Recognition and Measurement

Items of plant and equipment with a historical cost or other value equal to or exceeding \$5,000 threshold in the year of acquisition are reported as plant and equipment.

Items with lesser value are expensed in the year of acquisition.

Plant and equipment is measured at historical cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amounts for such plant and equipment is not materially different from their fair value as the department does not hold significant levels of plant and equipment.

C5-3: Depreciation Expense and Impairment

Depreciation Expense

Plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less any estimated residual value, progressively over its estimated useful life to the department. Assets under construction (work-in-progress) are not depreciated until they reach service delivery capacity. Service delivery capacity relates to when construction is complete and the asset is first put to use or is installed ready for use in accordance with its intended application. These assets are then reclassified to the relevant classes within plant and equipment.

Key Judgement: Straight-line depreciation is used reflecting the progressive, even consumption of future economic benefits over their useful life to the department and consolidated entity.

For depreciable assets, residual value is determined to be zero reflecting the estimated amount to be received on disposal at the end of their useful life.

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the department. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Assets under construction (work-in-progress) are not depreciated until construction is complete and the asset is put to use or is ready for its intended use, whichever is the earlier. These assets are then reclassified to the relevant class within plant and equipment.

Key Estimate: Plant and equipment is depreciated on a straight-line basis between 10-25% (economic entity). The estimation of useful life and resulting depreciation rates are based on a number of factors including the department's past experience, the planned replacement program and expected usage, wear and tear, obsolescence and fiscal capacity. Useful lives are reviewed on an annual basis.

Impairment

Plant and equipment is assessed annually for impairment using a combination of external and internal impairment indicators.

Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value-in-use. Value in use is equal to the present value of the future cash flows expected to be derived from the asset, or where the department no longer uses an asset and has made a formal decision not to reuse or replace the asset, the value in use is the present value of net disposal proceeds.

An impairment loss is recognised immediately in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available.

Key Judgement: Impairment assessment is performed and if an indicator of possible impairment exists, management determine the asset's recoverable amount.

No items of plant and equipment were impaired at 30 June 2020.

**Department of the Premier and Cabinet
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C6: Payables	Economic Entity		Parent Entity	
	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000
Current				
Deferred appropriation payable to Consolidated Fund	19,618	10,964	19,618	10,964
Trade creditors and accruals	5,304	4,192	4,001	4,054
Grants and subsidies payable	1,994	2,688	1,994	2,688
Other	335	397	245	324
Total Current Payables	27,251	18,241	25,858	18,030
Non-Current				
Deferred liability for operating leases ⁽¹⁾	-	3,322	-	3,322
Total Non-Current Payables	-	3,322	-	3,322

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the purchase contract price, net of applicable trade and other discounts. Amounts owing are unsecured and are recognised as a current liability. The amounts are normally paid within 30 days of recognition of the liability.

⁽¹⁾ With the introduction of AASB 16 *Leases*, effective 1 July 2019, the department is no longer required to recognise deferred liability for operating leases. The deferred liability for operating leases relates to a future amount owed by the department to the Department of Housing and Public Works for the straight-lining of lease agreements. The balance has been written-off against equivalent receivable previously held (Refer notes C2 and G2-9).

C7: Interest-Bearing Liabilities

Current				
Queensland Treasury Corporation borrowings	10,384	10,772	10,384	10,772
Total Current	10,384	10,772	10,384	10,772
Non-Current				
Queensland Treasury Corporation borrowings	3,247	8,247	3,247	8,247
Total Non-Current	3,247	8,247	3,247	8,247

Interest-bearing liabilities are initially recorded at fair value plus any transaction costs directly attributable to the borrowings, then subsequently held at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated cash payments and receipts through the expected life of the financial instruments.

QTC borrowings disclosed in the statements are on behalf of SQ for the Revolving Film Finance Fund (RFFF) facility (refer to note C2). QTC is a related party. These borrowings are established initially at a fixed interest rate. The applicable rates for 2019-20 were 0.37% to 2.99% (2018-19: 1.70% to 2.99%). There have been no defaults or breaches of the loan agreements during the period.

Repayment dates vary from one to twenty-three months (2018-19: one to seventeen months). The maturity profile is disclosed in note D3. Principal and interest repayments were made quarterly in arrears. Where an extension of the original term is requested, the department has an option to refinance the loan as a variable rate loan. This option was not adopted in 2019-20 (2018-19: 1.90%).

Borrowings are split between current and non-current liabilities using the principles set out under the basis of financial statement preparation section of this financial report.

The fair value of interest-bearing liabilities and borrowing rates are set out in Note D3-4. Any borrowing costs are added to the carrying amount of the borrowing to the extent they are not settled in the period in which they arise.

**Department of the Premier and Cabinet
Notes to the Financial Statements
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C7: Interest-Bearing Liabilities (cont'd)

Disclosures about Sensitivity to Interest Rate Movements

The following interest rate sensitivity analysis depicts the outcome on net income if interest rates would change by +/-1% from the year end rates as applied to the department's variable rate borrowings from QTC for 2019-20.

Financial Year	Financial Liability	Carrying amount \$'000	2019 Interest Rate Risk			
			-1%		+1%	
			Operating Result \$'000	Equity \$'000	Operating Result \$'000	Equity \$'000
2020	QTC Borrowings	-	-	-	-	-
	Potential impact on		-	-	-	-
2019	QTC Borrowings	9,057	(91)	(91)	91	91
	Potential impact on		(91)	(91)	91	91

The borrowings from QTC with variable rate is nil for 2019-20 (2018-19: \$9.057M). The impact of these interest rate movements are mitigated through loan receivable agreements made between the department and SQ (Note D3-4).

C8: Accrued Employee Benefits

	Economic Entity		Parent Entity	
	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000
Current				
Long service leave levy payable	329	264	293	243
Annual leave payable	1,393	1,238	1,227	1,134
Accrued salaries and wages	449	984	449	984
Total Current	2,171	2,486	1,969	2,361
Non-Current				
Accrued long service leave	53	38	-	-
Total Non-Current	53	38	-	-

The Parent Entity's financial statements do not contain a provision for annual leave or long service leave as the liability is held on a whole of government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The Economic Entity includes SQ which does not participate in whole of government central leave schemes. As such, the Economic Entity reflects provisions for leave associated with SQ only.

Accrued salary and wages represent due but unpaid wages and salaries. They are recognised at current salary rates as it is expected these liabilities will be settled within 12 months of year end.

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C9: Other Liabilities	Economic Entity		Parent Entity	
	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000
Current				
Contract Liabilities	780	880	741	876
Total Current	780	880	741	876
Non-Current				
Contract Liabilities	124	205	101	99
Total Non-Current	124	205	101	99

Contract liabilities at 30 June 2020 represents advance payments the department has received from participating departments for the whole-of-government policy graduates' program. The program recruits graduates under a two-year program. Revenue will be recognised over the two years as performance obligations are satisfied.

C10: Right of Use Assets and Lease Liabilities -Leases as Lessee

A new accounting standard AASB 16 *Leases* came into effect in 2019-20, resulting in significant changes to the department and its controlled entity's accounting for leases. The transitional impacts of the new standard are disclosed in Note G2-9.

The department and its controlled entity have elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases of low value assets. The lease payments are recognised as expense on a straight-line basis over the lease term. An asset is considered low value where it is expected to cost less than \$10,000 when new.

When measuring the lease liability, the department and its controlled entity uses its incremental borrowing rate as the discount rate where the interest rate implicit in the lease cannot be readily determined. To determine the incremental borrowing rate, the department uses loan rates provided by Queensland Treasury Corporation that correspond to the commencement date and term of the lease.

	Office Accomodations
Economic Entity	2020
Right-of-use assets	\$'000
Opening balance at 1 July 2019	5,735
Additions	1,965
Disposals/ derecognition	(86)
Depreciation charge	(1,625)
Closing balance at 30 June 2020	5,989
Economic Entity	
Lease liabilities	\$'000
Current	1,718
Non-current	4,403
Total	6,121

Department of the Premier and Cabinet
Notes to the Financial Statements
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C10: Right of Use Assets and Lease Liabilities -Leases as Lessee (cont'd)

Disclosures – Leases as lessee

(i) Office accommodation, employee housing and motor vehicles

The Department of Housing and Public Works (DHPW) provides the department with access to office accommodation and motor vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because DHPW has substantive substitution rights over the assets. The related services are included in note B2-2.

(ii) Details of leasing arrangements as lessee

The controlled entity enters into lease arrangements for the following office accommodations:

Leasing Arrangements	Details of Leasing Arrangements as Lessee
1/3 Florence Street, Newstead	5 year lease, commencing 1 December 2014. Lease ended 30 November 2019. There are 2 x 1 year options in the agreement, the controlled entity did not exercise these options. The controlled entity gave notice to end the lease on 30 November, however due to the delay in the new office the lease was extended for 2 months to 31 January 2020. The lease payments were fixed each month and increased 4 percent annually.
5/3 Florence Street, Newstead	43 month lease, commencing 1 December 2017. Lease terminated 30 November 2019. There are no options in the agreement. The controlled entity gave notice to end the lease on 30 November, however due to the delay in the new office the lease was extended for 2 months to 31 January 2020. The lease payments were fixed each month and increased 4 percent annually.
Level 2, 130 Commercial Road, Teneriffe	6 year lease, commencing 1 February 2020 to 31 January 2026. There are 2 x 3 year options in the agreement. Monthly lease payments are fixed with a 3.5 percent annual rent review.
Screen Queensland Studios, 45 Gosport Street, Hemmant	5 year lease commencing 11 July 2018 to 10 July 2023. There are 2 x 3 year options in the agreement. Monthly lease payments are fixed with a 3 percent annual rent review.

	Economic Entity	Parent Entity
	2020	2020
<i>(iii) Amounts recognised in profit or loss</i>	\$'000	\$'000
Interest expense on lease liabilities	27	-
Income from subleasing included in Note B1-4	-	45
<i>(iv) Total cash outflow for leases</i>	1,658	-

2018-19 disclosures under AASB 117	Economic Entity	Parent Entity
	2019	2019
<i>Operating lease commitments at 30 June 2019</i>	\$'000	\$'000
Within 1 year	9,533	7,643
Later than 1 year but not later than 5 years	43,805	38,217
Later than 5 years	44,592	44,592
	<u>97,930</u>	<u>90,452</u>

With the introduction of AASB 16, effective 1 July 2019, the department is no longer required to disclose non-cancellable operating lease arrangement with DHPW for commercial office accommodation through Government Accommodation Office (QGAO) (refer note G2-9).

**Department of the Premier and Cabinet
Notes to the Financial Statements
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C11: Appropriations Recognised in Equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising the department's contributed equity. The following items are recognised as contributed equity by the department during the reporting and comparative years.

	Economic Entity		Parent Entity	
	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000
C11-1				
Budgeted equity adjustment appropriation	-	-	-	-
Lapsed equity adjustment	-	(2,798)	-	(2,798)
Equity adjustment receipts (payment)	-	(2,798)	-	(2,798)
C11-2				
Plus: Opening balance of equity adjustment payable	-	2,798	-	2,798
Less: Closing balance of equity adjustment payable	-	-	-	-
Equity adjustment recognised in Contributed Equity	-	-	-	-

Department of the Premier and Cabinet
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Section D: Notes about Risk and Other Accounting Uncertainties

D1: Financial Contingencies

Litigation in Progress

Effective 1 July 2001, the Department of the Premier and Cabinet joined the Queensland Government Insurance Fund (QGIF). Under the QGIF, the department would be able to claim back, less a \$10,000 deductible, the amount paid to successful litigants. This includes any cases that existed as at 1 July 2001 and cases that have arisen since that date.

There are no litigation matters that may result in a future contingent liability for the department.

D2: Financial Commitments

	Economic Entity		Parent Entity	
	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000
D2-1: Capital Expenditure Commitments				
Not later than one year	116	12	116	12
Total Capital Expenditure Commitments	116	12	116	12
D2-2: Future Screen Commitments ⁽¹⁾				
Not later than one year	11,051	23,539	-	-
Later than one year and not later than five years	8,400	1,478	-	-
Total Capital Expenditure Commitments	19,451	25,017	-	-

⁽¹⁾The controlled entity enters into contracts with practitioners from the screen industry for the provision of grant funding. A commitment has been recognised when a contract has been entered into by the entity. Amounts are transferred from a commitment to a liability when the terms, conditions and deliverables as per the contract have been fulfilled by the industry practitioner.

D3: Financial Risk Disclosures

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the department becomes party to the contractual provisions of the financial instrument. No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position. The department has the following categories of financial assets and financial liabilities:

D3-1: Financial Instrument Categories

Financial Assets					
Cash and cash equivalents	C1	55,000	52,927	25,138	19,653
Receivables and loans receivable at amortised cost	C2	17,255	25,205	16,496	25,548
Total Financial Assets		72,255	78,132	41,634	45,201
Financial Liabilities					
Payables	C6	27,251	21,563	25,858	21,352
Interest bearing liabilities - QTC borrowings	C7	13,631	19,019	13,631	19,019
Lease Liabilities	C10	6,121	-	-	-
Total Financial Liabilities at amortised cost		47,003	40,582	39,489	40,371

**Department of the Premier and Cabinet
Notes to the Financial Statements
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D3-2: Financial Risk Management

Financial risk management is implemented pursuant to government and departmental policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the department.

The department measures risk exposure using a variety of methods as follows:

Risk Exposure	Measurement Method
Credit risk	Ageing analysis, earnings at risk
Liquidity risk	Sensitivity analysis
Market risk	Interest rate sensitivity analysis

Credit Risk

The department has credit risk exposure through the RFFF loan facility. If a default on a film assistance loan occurs there is potential for the loan to become non-recoverable to SQ.

This credit risk is mitigated through the use of a credit management strategy. The strategy involves the SQ board approving all new loan arrangements after a comprehensive application process and an ongoing monitoring process. All loan arrangements are initially on a secured, fixed term, interest bearing basis (refer C7).

The security is a fixed and floating charge over the assets of the borrower held by SQ.

The controlled entity has individually assessed each loan for impairment. No loans were impaired for 2019-20.

There is minimal credit risk exposure for all other financial assets. The maximum exposure to credit risk at balance date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of provisions for impairment.

Liquidity Risk

Liquidity risk is the risk that the department may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or other financial assets.

The department is exposed to liquidity risk in respect of its payables and borrowings from QTC. The borrowings are based on the Queensland Government's gazetted floating rate.

The department manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the department has sufficient funds available to meet employee and supplier obligations as they fall due.

This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities.

Liquidity Risk – Contractual Maturity of Financial Liabilities

The following tables set out the liquidity risk of financial liabilities held by the department and the controlled entity. They represent the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date. The undiscounted cash flows in these tables differ from the amounts included in the statement of financial position that are based on discounted cash flows.

Economic Entity	2020				2019			
	Total	Contractual Maturity			Total	Contractual Maturity		
	\$'000	< 1 Year \$'000	1-5 Years \$'000	> 5 Years \$'000	\$'000	< 1 Year \$'000	1-5 Years \$'000	> 5 Years \$'000
Payables	5,304	5,304	-	-	4,192	4,192	-	-
QTC borrowings	13,776	10,468	3,308	-	19,327	10,800	8,526	-
Lease liabilities	6,424	1,772	4,433	219	-	-	-	-
Total	25,504	17,544	7,741	219	23,519	14,992	8,526	-

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

The department does not trade in foreign currency and is not materially exposed to commodity price changes or other market prices.

The department is exposed to interest rate risk through its borrowings from QTC (Note C7).

Department of the Premier and Cabinet
Notes to the Financial Statements
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D3: Financial Risk Disclosures (cont'd)

D3-3: Financial Assets

The collectability of receivables is assessed periodically with provision being made where receivables are impaired. No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired and are stated at the carrying amounts. Settlement of trade debtors is generally required within 30 days from the invoice date and any debts not paid within this settlement period are treated as overdue debts.

The department has not adopted the simplified approach under AASB 9 *Financial Instruments* and measures lifetime expected credit losses on all trade receivables and contract assets using a provision matrix approach as a practical expedient to measure the impairment provision.

The department has assessed each debtor individually for impairment. No debtors were impaired for 2019-20 (2018-19: nil).

D3-4: Fair Value Disclosures

	Economic Entity				Parent Entity			
	2020		2019		2020		2019	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets								
Loans receivable	12,843	12,843	18,120	18,120	13,631	13,729	19,019	19,148
Total	12,843	12,843	18,120	18,120	13,631	13,729	19,019	19,148
Financial Liabilities								
Interest-bearing liabilities	13,631	13,729	19,019	19,148	13,631	13,729	19,019	19,148
Total	13,631	13,729	19,019	19,148	13,631	13,729	19,019	19,148

All financial assets and liabilities are measured at cost.

The fair value of borrowings is notified by QTC and is calculated using a weighted average rate. For the year ended 30 June 2020, the weighted average borrowing rate was 2.09% (2018-19: 2.15%), ranging from 0.49% to 3.09%. (2018-19: 1.59% to 3.09%).

Loans receivable are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Refer to note C2 with respect to existing loan arrangements between the department and the controlled entity.

D4: Events Occurring after Balance Date

There are no matters of significance to the financial statements which occurred after 30 June 2020.

Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2020

Section E: Notes about our Performance compared to Budget

E1: Budget to Actual Comparison – Statement of Comprehensive Income

		Budget	Actual	Variance
	Variance	2020	2020	2020
	Notes	\$'000	\$'000	\$'000
Income from Continuing Operations				
Appropriation revenue	1	106,181	84,676	(21,505)
User charges and fees		3,876	4,090	214
Grants and other contributions	2	844	8,957	8,113
Other revenue	3	5,496	9,027	3,531
Total Income from Continuing Operations		116,397	106,750	(9,647)
Expenses from Continuing Operations				
Employee expenses		61,113	61,629	516
Supplies and services		33,531	35,142	1,611
Grants and subsidies	4	12,672	6,866	(5,806)
Depreciation and amortisation		345	384	39
Finance/Borrowing Costs		396	276	(120)
Other expenses	5	8,340	2,453	(5,887)
Total Expenses from Continuing Operations		116,397	106,750	(9,647)
Total Comprehensive Income		-	-	-

Variance Notes

1. The variance is primarily due to 2019-20 funding deferrals over the forward estimates to align with project milestones (\$23.552M) and the return of funding to the consolidated fund (\$12.888M). This is offset by 2018-19 end-of-year funding adjustment for projects deferred to 2019-20 (\$11.339M), additional funding provided to the COVID-19 Response and Recovery Taskforce for communications and engagement activities (\$3.077M), the one-off \$1250 staff payment (\$0.597M), and the recovery of flood litigation costs (\$0.454M). Collectively, this accounts for \$20.973M of the variance.
2. The variance is primarily due to unbudgeted grant funding to support the completion of Anzac Centenary Commemoration legacy projects (\$4.118M) and Queensland Government department contributions to the 2032 Taskforce to undertake the host bid value proposition (\$3.619M) and supporting the COVID-19 Recovery and Response Taskforce (\$0.745M). Collectively, this accounts for \$8.482M of the variance.
3. The variance is primarily due to unbudgeted contributions and services received in-kind from across Queensland Government departments supporting the COVID-19 Response and Recovery Taskforce (\$1.241M), the 2032 Taskforce (\$1.865M), and the recognition of free of charge storage received from the State Archives (\$0.739M). Collectively, this accounts for \$3.845M of the variance.
4. The variance is primarily due to unspent Director-General Reserve funding required for 2020-21 commitments (\$5.417M), unspent Safer Communities Fund returned to the consolidated fund (\$1.671M), offset by unbudgeted grant spend to support the completion of Anzac Centenary legacy projects with funding provided as outlined in note 2. (\$1.145M). Collectively, this accounts for \$5.943M of the variance.
5. The variance is primarily due to the timing of sponsorship commitments for the Event Sponsorship Fund (\$5.769M).

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Notes to the Financial Statements
for the year ended 30 June 2020

E2: Budget to Actual Comparison – Statement of Financial Position

	Variance Notes	Budget 2020 \$'000	Actual 2020 \$'000	Variance 2020 \$'000
Current Assets				
Cash and cash equivalents	6	10,844	25,138	14,294
Receivables and loans receivable	8	13,005	13,249	244
Other current assets	7	618	2,256	1,638
Total Current Assets		24,467	40,643	16,176
Non-current Assets				
Receivables and loans receivable	8	-	3,247	3,247
Intangible assets		3,181	2,823	(358)
Plant and equipment		82	107	25
Total Non-current Assets		3,263	6,177	2,914
Total Assets		27,730	46,820	19,090
Current Liabilities				
Payables	6	5,130	25,858	20,728
Interest-bearing liabilities	8	9,059	10,384	1,325
Accrued employee benefits	9	2,980	1,969	(1,011)
Other liabilities		445	741	296
Total Current Liabilities		17,614	38,952	21,338
Non-current Liabilities				
Interest-bearing liabilities	8	-	3,247	3,247
Other liabilities		-	101	101
Total Non-current Liabilities		-	3,348	3,348
Total Liabilities		17,614	42,300	24,686
Net Assets		10,116	4,520	(5,596)
Equity				
Accumulated surplus/deficit		-	4,520	4,520
Total Equity		10,116	4,520	(5,596)

Variance Notes

- For variance explanation, refer to 'E3: Budget to Actual Comparison - Statement of Cash Flows'.
- The variance is primarily due to trade debtors for the recovery of costs associated with Policy Graduate Program, the 2032 Taskforce and COVID-19 Response and Recovery Taskforce (\$1.047M), and prepaid salaries over end of financial year (\$0.604M).
- The variance is primarily due to recognising new loans (total: \$5.429M) for the Revolving Film Finance Fund (RFFF) which were not identified at the time of preparing the budget and offset by an adjustment to receivables and loan receivables for the reclassification of contract assets under AASB 15 Revenue from Contracts with Customers (\$1.386M).
- The variance is primarily due to timing of salaries payment on 30 June 2020 and the budget assuming a salary accrual for what was prepayment - see note 7. (\$1.343M).

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E3: Budget to Actual Comparison – Statement of Cash Flows

	Variance	Budget	Actual	Variance
	Notes	2020	2020	
		\$'000	\$'000	\$'000
Cash flows from operating activities				
<i>Inflows:</i>				
Service appropriation receipts	10	108,273	93,330	(14,943)
User charges and fees		3,825	4,116	291
Grants and other contributions	11	844	9,555	8,711
Interest receipts		-	276	276
GST input tax credits from ATO	12	5,502	3,799	(1,703)
GST collected from customers		166	142	(24)
Other	13	5,016	2,955	(2,061)
<i>Outflows:</i>				
Employee expenses		(60,627)	(59,161)	1,466
Supplies and services		(35,568)	(34,041)	1,527
Grants and subsidies	14	(12,672)	(7,573)	5,099
Finance/borrowing costs		-	(276)	(276)
GST paid to suppliers	12	(5,525)	(4,159)	1,366
GST remitted to ATO		(239)	(221)	18
Other	15	(8,342)	(2,693)	5,649
Net cash provided by operating activities		653	6,049	5,396
Cash flows from investing activities				
<i>Inflows:</i>				
Loans and advances redeemed	16	8,853	11,094	2,241
<i>Outflows:</i>				
Payments for plant and equipment	17	(662)	(8)	654
Payments for intangibles	17	-	(556)	(556)
Loans and advances made	18	(2,373)	(5,430)	(3,057)
Net cash used in investing activities		5,818	5,100	(718)
Cash flows from financing activities				
<i>Inflows:</i>				
Proceeds from borrowings	18	2,373	5,430	3,057
<i>Outflows:</i>				
Borrowing redemptions	16	(8,853)	(11,094)	(2,241)
Non-appropriated equity withdrawals	19	2,798	-	(2,798)
Net cash provided by financing activities		(3,682)	(5,664)	(1,982)
Net increase/(decrease) in cash and cash equivalents		2,789	5,485	2,696
Cash and cash equivalents at beginning of financial year		8,055	19,653	11,598
Cash and cash equivalents at end of financial year		10,844	25,138	14,294

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E3: Budget to Actual Comparison – Statement of Cash Flows (cont'd)

Variance Notes

10. The variance is primarily due to deferred projects (\$13.358M) to 2020-21 and a transfer of funding to the Department of Natural Resources and Mines to fund a Feasibility Study for the Toowoomba to Warwick Water Pipeline (\$1.0M).
11. The variance is primarily due to unbudgeted grant funding to support the completion of Anzac Centenary legacy projects (\$4.118M) and Queensland Government department contributions to the 2032 Taskforce value proposition assessment (\$3.619M) and COVID-19 Taskforce (\$0.745M).
12. An increase in GST input tax credit inflows is due to the timing of claiming GST input tax credits from payments in prior year accruals and the timing of GST paid to suppliers.
13. The variance is primarily due to trade debtors for the recovery of costs associated with Policy Graduate Program, the 2032 Taskforce and COVID-19 Response and Recovery Taskforce (\$1.047M), and below budget cost recovery of policy graduates across government (\$0.451M).
14. The variance is primarily due to unspent Director-General Reserve funding required for 2020-21 commitments (\$5.417M), unspent Safer Communities Fund contributing toward COVID-19 savings target (\$1.671M), offset by unbudgeted grant spend to support the completion of Anzac Centenary legacy projects (\$1.145M) and additional grants provided for the Office for Veterans (\$0.507M).
15. The variance is primarily due to the timing of sponsorship commitments for the Event Sponsorship Fund (\$5.769M).
16. The variance is primarily due to a greater redemption of loans than identified at time of the creation of the budget (\$2.241).
17. The variance is primarily due to a misclassification between payments for plant and equipment, and payments for intangibles, at the formulation of the budget (\$0.662M).
18. The variance is primarily due to a greater drawdown of loans than identified at time of the formulation of the budget (\$3.057M).
19. The variance is primarily due to a legacy budget entry from prior years relating to a final payment to Arts for the ANZAC Legacy Gallery (\$2.798M).

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Section F: Notes about our Administered Activities

The department administers, but does not control, certain activities on behalf of the government. In doing so, it has responsibility for administering those activities (and related transactions and balances) efficiently and effectively but does not have the discretion to deploy those resources for the achievement of the department's own objectives.

F1: Schedule of Administered Income, Expenses, Assets and Liabilities

F1-1: 2019-20 Financial Information

	Ministerial Offices and Office of the Leader of the Opposition	Former Governor's Pension	Trade and Investment Queensland	Screen Queensland	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Administered Revenues					
Appropriation revenue (Note F1-4)	47,813	111	46,869	22,034	116,827
Other revenue	141	-	-	-	141
Total Administered Revenues	47,954	111	46,869	22,034	116,968
Administered Expenses					
Employee expenses	32,146	111	-	-	32,257
Supplies and services	15,446	-	-	-	15,446
Grants and subsidies (Note F1-3)	-	-	46,869	22,034	68,903
Depreciation and amortisation	229	-	-	-	229
Other expenses	133	-	-	-	133
Total Administered Expenses	47,954	111	46,869	22,034	116,968
Operating Surplus/(Deficit)	-	-	-	-	-
Administered Assets					
Current					
Cash and cash equivalents	13,887	204	-	5,976	20,067
Receivables	431	-	-	1,185	1,616
Other current assets	425	-	-	-	425
Total Current Assets	14,743	204	-	7,161	22,108
Non-current					
Receivables	-	-	-	-	-
Plant and equipment/Intangibles	493	-	-	-	493
Total Non-current Assets	493	-	-	-	493
Total Assets	15,236	204	-	7,161	22,601
Administered Liabilities					
Current					
Payables	3,676	39	-	7,161	10,876
Accrued employee benefits	3,844	-	-	-	3,844
Total Current Liabilities	7,520	39	-	7,161	14,720
Non-current					
Payables	-	-	-	-	-
Accrued employee benefits	2,887	-	-	-	2,887
Total Non-current Liabilities	2,887	-	-	-	2,887
Total Liabilities	10,407	39	-	7,161	17,607
Net Administered Assets/liabilities	4,829	165	-	-	4,994

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F1: Schedule of Administered Income, Expenses, Assets and Liabilities (cont'd)

F1-2: 2018-19 Financial Information	Ministerial Offices and Office of the Leader of the Opposition	Former Governor's Pension	Trade and Investment Queensland	Screen Queensland	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Administered Revenues					
Appropriation revenue (Note F1-4)	49,574	150	40,585	23,631	113,940
Other revenue	42	-	-	-	42
Total Administered Revenues	49,616	150	40,585	23,631	113,982
Administered Expenses					
Employee expenses	30,334	129	-	-	30,463
Supplies and services	18,963	-	-	-	18,963
Grants and subsidies (Note F1-3)	-	-	40,585	23,631	64,216
Depreciation and amortisation	225	-	-	-	225
Other expenses	94	-	-	-	94
Total Administered Expenses	49,616	129	40,585	23,631	113,961
Operating Surplus/(Deficit)	(0)	21	-	-	21
Administered Assets					
Current					
Cash and cash equivalents	10,456	164	-	-	10,620
Receivables	482	-	-	-	482
Other current assets	20	-	-	-	20
Total Current Assets	10,958	164	-	-	11,122
Non-current					
Receivables	4,012	-	-	-	4,012
Plant and equipment/Intangibles	722	-	-	-	722
Total Non-current Assets	4,734	-	-	-	4,734
Total Assets	15,692	164	-	-	15,856
Administered Liabilities					
Current					
Payables	524	-	-	-	524
Accrued employee benefits	1,466	-	-	-	1,466
Total Current Liabilities	1,990	-	-	-	1,990
Non-current					
Payables	4,012	-	-	-	4,012
Accrued employee benefits	4,862	-	-	-	4,862
Total Non-current Liabilities	8,874	-	-	-	8,874
Total Liabilities	10,864	-	-	-	10,864
Net Administered Assets/liabilities	4,828	164	-	-	4,992

**Department of the Premier and Cabinet
Notes to the Financial Statements
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F1-3: Grants and subsidies were paid to the following entities:	2020	2019
	\$'000	\$'000
Trade Investment Queensland	46,869	40,585
Screen Queensland	22,034	23,631
Total Grants and subsidies	68,903	64,216

F1-4: Reconciliation of Payments from Consolidated Fund to Administered Revenue

Budgeted appropriation	128,064	123,127
Transfer from/(to) other headings	1,200	-
Lapsed appropriation	(3,346)	(10,345)
Total Administered Receipts	125,918	112,782
Less: Opening balance of current appropriation receivable	(4,012)	(2,477)
Plus: Effect of adoption of new accounting standards ⁽¹⁾	4,012	-
Less: Opening balance of non-current appropriation receivable	-	(2,576)
Plus: Closing balance of non-current appropriation receivable	-	4,012
Plus: Opening balance of deferred appropriation payable	201	2,400
Less: Closing balance of deferred appropriation payable	(9,292)	(201)
Net Administered Appropriation Revenue	116,827	113,940
Plus: Deferred appropriation refundable to Consolidated Fund (expenses)	-	-
Appropriation Revenue recognised in the Statement of Comprehensive Income	116,827	113,940

⁽¹⁾ With the introduction of AASB 16 *Leases*, effective 1 July 2019, the department is no longer required to recognise deferred liability for operating leases. The opening balance of appropriation receivable has been written-off against equivalent payable previously held.

F1-5: Significant Accounting Policy

These transactions and balances are not significant in comparison to the department's overall financial performance/financial position.

Relevant significant accounting policies for Administered activities are in line with those stated under the Reporting Entity's notes to the Financial Statements (Refer to note G2).

Queensland Ministerial Handbook includes requirements for the financial accountability of Ministerial Offices and the Leader of Opposition (note A1).

Department of the Premier and Cabinet
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F2: Budget to Actual Comparison – Administered Activities

F2-1: Income and Expenses		Budget	Actual	Variance
	Variance	2020	2020	2020
	Notes	\$'000	\$'000	\$'000
Administered Revenues				
Appropriation revenue		128,064	116,827	(11,237)
Other revenue	1	-	141	141
Total Administered Revenues		128,064	116,968	(11,096)
Administered Expenses				
Employee expenses		34,446	32,257	(2,189)
Supplies and services	2	17,548	15,446	(2,102)
Grants and subsidies		75,462	68,903	(6,559)
Depreciation and amortisation	3	424	229	(195)
Other expenses	4	184	133	(51)
Total Administered Expenses		128,064	116,968	(11,096)
Operating Surplus/(Deficit)		-	-	-

1. The variance is primarily due to an unbudgeted insurance claimed through the Queensland Government Insurance Fund (\$0.115M).

2. A decrease in supplies and services compared to budget primarily driven by a reduction domestic and international travel, hospitality and motor vehicle costs as a result of COVID-19 (\$1.369M), along with lower administrative costs with savings in telecommunications, printing, postage, and advertising costs amounting to a total of (\$0.466M) for the Ministerial and Leader of the Opposition Offices.

3. A decrease in budgeted depreciation and amortisation costs due to lower expenditure on plant and equipment for Ministerial and Leader of the Opposition Offices.

4. A decrease in other expenses due to lower than budgeted audit fees and insurance paid to the Queensland Government Insurance Fund for Ministerial and Leader of the Opposition Offices.

Department of the Premier and Cabinet
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F2: Budget to Actual Comparison – Administered Activities (cont'd)

F2-2: Assets and Liabilities	Variance Notes	Budget	Actual	Variance
		2020 \$'000	2020 \$'000	2020 \$'000
Administered Assets				
Current				
Cash and cash equivalents	5	9,645	20,067	10,422
Receivables	6	3,317	1,616	(1,701)
Other current assets	7	23	425	402
Total Current Assets		12,985	22,108	9,123
Non-current				
Plant and equipment/intangibles	8	816	493	(323)
Total Non-current Assets		816	493	(323)
Total Assets		13,801	22,601	8,800
Administered Liabilities				
Current				
Payables	9	1,475	10,876	9,401
Accrued employee benefits	10	1,440	3,844	2,404
Total Current Liabilities		2,915	14,720	11,805
Non-current				
Payables	11	2,576	-	(2,576)
Accrued employee benefits	12	3,336	2,887	(449)
Total Non-current Liabilities		5,912	2,887	(3,025)
Total Liabilities		8,827	17,607	8,780
Net Administered Assets		4,974	4,994	20
Total Administered Equity		4,974	4,994	20

5. An increase in cash primarily due to the lapse of administered appropriation still held at 30 June 2020 (\$8.017M) plus provisioning to fund severance liabilities.
6. A decrease in receivables primarily relating to Screen Queensland's appropriation receivable (\$1.231m) which formed part of the appropriation lapse at year end and offset by the introduction of AASB 16 Leases effective 1 July 2019 Ministerial Offices and Office of the Leader of the Opposition (\$4.012M) is no longer required to recognise an appropriation receivable to offset the deferred liability for operating leases.
7. An increase in other current assets due to a prepayment of salaries for Ministerial and Leader of the Opposition Offices.
8. A decrease in plant and equipment due to the transition from owned assets to expensed ICT assets for the Ministerial Offices and Office of the Leader of the Opposition.
9. An increase in current payables (\$9.253M) due to the lapse of administered appropriation to Queensland Treasury for Screen Queensland (\$7.161M), Ministerial Offices and Office of the Leader of the Opposition (\$3.340M), offset by appropriation brought forward for Trade and Investment Queensland (\$1.248M).
10. An increase in current accrued employee benefits as a result of the reclassification of severance liabilities.
11. A decrease in non-current liabilities due to the treatment of operating leases as outlined in Note 6.
12. A decrease in non-current accrued employee benefits as a result of the reclassification of severance liabilities.

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Section G: Other Information

G1: Key Management Personnel (KMP)

G1-1: Details of Key Management Personnel

The department's responsible Minister is identified as part of the department's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Premier and Minister for Trade.

The following details for non-ministerial KMP include those positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2019-2020 and 2018-2019. Further information on these positions can be found in the body of the Annual Report.

Position	Responsibilities
Director-General	The Director-General leads the efficient, effective and economic administration of the Department of the Premier and Cabinet.
Deputy Director-General, Policy	The Deputy Director-General, Policy leads and facilitates policy advice and the development of evidence-based policy and whole-of-government coordination to drive change and deliver outcomes across government and is responsible for leading intergovernmental relations between the Commonwealth and the State. The position also provides detailed briefings to the Director-General and Premier on complex policy matters, from design and development through to implementation.
Deputy Director-General, Corporate and Government Services	The Deputy Director-General, Corporate and Government Services is responsible for the daily operations of the department and leads the operating strategy for the department to enable robust governance structures and effective and responsive corporate service delivery. The position also provides key advice to the Director-General and to the Premier on complex constitutional, legal, executive government and public administration matters.
Deputy Director-General, Strategy and Engagement	The Deputy Director-General, Strategy and Engagement leads, directs and coordinates policy at a strategic level, supplies executive management support to the Director-General in developing and coordinating strategic policy across government. Strategy and Engagement Division also leads whole of government sponsorships and communication activities, as well as manages and coordinates events including State occasions, official visits and functions; and supports enhanced regional stakeholder engagement through the Regional Office initiative.
Queensland Parliamentary Counsel	The Queensland Parliamentary Counsel leads the efficient, effective and economic administration of the Office of the Queensland Parliamentary Counsel.
Cabinet Secretary	The Cabinet Secretary provides support to the Premier and Cabinet, including managing and coordinating all procedural and operational services for Cabinet and its related functions. The position is the custodian of the Cabinet record and provides logistical support for Cabinet related elements of the Governing from the Regions program. The position also oversees the Queensland Government Performance Management Framework, monitoring and reporting on the Government's priorities and commitments.
Executive Director, Departmental and Customer Liaison Officer	The Executive Director manages the Office of the Director-General.

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G1-2: Related Party Transactions

Transactions with people/entities related to KMP

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. These transactions have not been separately disclosed in this note.

Transactions with related parties of the entity have occurred within normal customer or supplier relationships on terms and conditions no more favourable than those which it is reasonable to expect the entity would have entered into on an arm's-length basis. No KMP related party transactions were entered into during the financial year.

Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from Government for its services are appropriation revenue (Note B1-1) and equity injections (Note C11), both of which are provided in cash via Queensland Treasury.

The entity transacts with other Queensland Government controlled entities consistent with normal day-to-day business operations provided under normal terms and conditions. Where transactions with other Queensland Government controlled entities are considered individually significant or material, these have been disclosed as related party transactions in the relevant notes as follows:

Note B1-2: User Charges and Fees
Note B1-3: Grants and Contribution
Note B2-2: Supplies and Services
Note B2-3: Grants and Subsidies
Note C2: Receivables and Loans Receivable
Note C7: Interest-Bearing Liabilities

G1-3: KMP Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration for the department's other KMP is set by the Queensland Public Service Commission as provided under *the Public Service Act 2008*. Individual remuneration and other terms of employment (including motor vehicle entitlements and performance payments if applicable) are specified in employment contracts.

Remuneration expenses for KMP comprise the following components:

1. Short term employee expenses which include:
 - salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position;
 - non-monetary benefits - consisting of provision of minor benefits together with fringe benefits tax applicable to the benefit.
2. Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.
3. Post-employment expenses include amounts expensed in respect of employer superannuation obligations.

There were nil termination benefits in 2019-20 (nil in 2018-19).

The remuneration package for the Director-General or other KMP does not provide for any performance or bonus payments.

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G1-4: Non-Ministerial KMP Performance Remuneration Expense

Disclosures provided focus on the net expenses incurred by the department attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed reflect expenses recognised in the Statement of Comprehensive Income.

Position	Employee Expenses							Total
	Financial Year	Short Term		Long Term		Post	\$'000	
		Monetary Expenses	Non-Monetary Benefits	\$'000	\$'000			
Director-General (from 18 August 2019 to 30 June 2020)	2019-20	601	10	13	73		697	
Acting Director-General (from 1 July 2019 to 18 August 2019)	2019-20	90	-	2	11		103	
Acting Director-General (from 13 Feb 2019 to 30 June 2019)	2018-19	226	3	4	27		260	
Director-General (from 1 July to 12 March 2019)	2018-19	397	7	9	57		470	
Deputy Director-General, Policy (from 1 July 2019 to 30 June 2020)	2019-20	241	7	5	21		274	
Acting Deputy Director-General, Policy (from 16 September 2019 to 31 January 2020)	2019-20	115	5	3	11		134	
Deputy Director-General, Policy	2018-19	361	11	7	30		409	
Deputy Director-General, Corporate and Government Services	2019-20	271	10	6	30		317	
	2018-19	244	11	5	29		289	
Acting Deputy Director-General, Strategy and Engagement (24 July 2019 to 30 June 2020)	2019-20	289	10	7	33		339	
Deputy Director-General, Strategy and Engagement (from 1 July 2019 to 23 July 2019)	2019-20	18	-	-	2		19	
Deputy Director-General, Strategy and Engagement	2018-19	256	11	5	27		299	
Queensland Parliamentary Counsel	2019-20	313	10	7	39		370	
Queensland Parliamentary Counsel (13 October 2018 to 30 June 2019)	2018-19	226	8	5	27		266	
Acting Queensland Parliamentary Counsel (16 July 2018 to 21 September 2018)	2018-19	68	2	1	5		76	
Cabinet Secretary (from 1 July 2019 to 30 June 2020)	2019-20	203	7	5	26		242	
Acting Cabinet Secretary (from 30 September 2019 to 31 December 2019)	2019-20	61	2	1	5		69	
Cabinet Secretary	2018-19	234	11	5	20		270	
Executive Director, Departmental and Customer Liaison Office	2019-20	204	10	5	22		241	
	2018-19	189	11	4	21		226	
Total Remuneration	2019-20	2,406	71	54	273		2,804	
	2018-19	2,201	75	45	243		2,564	

**Department of the Premier and Cabinet
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G2: Basis of Financial Statement Preparation

G2-1: General Information

The Department of the Premier and Cabinet is a Queensland Government Department established under the *Public Service Act 2008*. The department is controlled by the State of Queensland which is the ultimate parent. The head office and principal place of business of the department is 1 William Street, Brisbane QLD 4000. These financial statements cover the Department of the Premier and Cabinet and its controlled entity and are authorised for issue by the Director-General and the Chief Finance Officer at the date of signing the Management Certificate. For information in relation to the department's financial report please call (07) 3003 9051, email premiers.master@premiers.qld.gov.au or visit the departmental internet site www.premiers.qld.gov.au.

G2-2: Compliance with the Prescribed Requirements

The Department of the Premier and Cabinet has prepared these financial statements:

- In compliance with section 38 of the *Financial and Performance Management Standard 2019*
- In accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities requirements
- In accordance with the minimum reporting requirements mentioned in the Financial Reporting Requirements for Queensland Government agencies for reporting periods beginning on or after 1 July 2019
- On an accrual basis (except for the statement of cash flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

G2-3: Presentation

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is less than \$500 to zero.

Comparative information reflects the audited 2018-19 financial statements.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the department does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as 'non-current'.

G2-4: Taxation

The department and the controlled entity are exempt from income tax under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the department and the controlled entity. Any GST credits receivable from, or GST payable to the ATO, are recognised in the statement of financial position, refer note C2.

The department (excluding controlled entity) is exempted from Queensland payroll tax. This exemption applies to Queensland Government Departments (excluding commercialised business units) effective from 1 July 2014. SQ is not exempt from Queensland payroll tax.

G2-5: The Reporting Entity

The consolidated financial statements include all income, expenses, assets, liabilities and equity of the 'economic entity' comprising the department and the entity it controls. All transactions and balances internal to the economic entity have been eliminated in full.

The Parent Entity financial statements (Department of the Premier and Cabinet) include all income, expenses, assets, liabilities and equity of the department only.

G2-6: Controlled Entities

Screen Queensland Pty Ltd (SQ) is a controlled entity of the department and forms part of the economic entity. SQ was incorporated in the State of Queensland and is limited by shares held beneficially by the State of Queensland. Its principal activities during the course of the year were the facilitation of the development, promotion and enhancement of the film production industry, and film culture and presentation of film and film-related events in Queensland. The share capital of SQ consists of one fully paid share to the value of \$10 and is held by the department on behalf of the State of Queensland.

The auditor for the department and its controlled entity is the Auditor-General of Queensland.

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G2-6: Controlled Entities (cont'd)

The controlled entity is a reporting entity in its own right and the audited financial statements is included in their annual report. A summary of the audited financial information is as follows:

	2020	2019
	\$'000	\$'000
Total income	24,525	47,377
Total expenses	28,678	27,462
Total comprehensive income	(4,153)	19,915
Total assets	52,479	54,815
Total liabilities	21,463	19,503
Net assets	31,016	35,312

G2-7: Accounting Estimates and Judgement

Reference should be made to the respective notes for more information on critical judgements, estimates and assumptions about the estimated uncertainty and the potential this could have to materially impact on the carrying amount of the department's assets and liabilities in the next reporting period. These are as follows:

Note C4: Intangible Assets. Amortisation expense and impairment
 Note C5: Plant and equipment. Depreciation expense and impairment
 Note C8: Accrued Employee Benefits
 Note C10: Right of Use Assets and Lease Liabilities
 Note D3: Financial Risk Disclosures/impairment of loans

The value of goods and services received free or below fair value have been reflected in the department's financial results if the value of the goods and services can be reliably determined and the goods and services would have been purchased if not donated.

G2-8: Basis of Measurement

Historical cost is used as the measurement basis in this financial statements, unless otherwise stated.

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

G2-9: First Year Application of New Accounting Standards or Change in Accounting Policy

G2-9-1: Accounting Standards Applied for the First Time

Three new accounting standards were applied for the first time in 2019-20:

- AASB 15 *Revenue from Contracts with Customers*
- AASB 1058 *Income of Not-for-Profit Entities*
- AASB 16 *Leases*

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G2-9: First Year Application of New Accounting Standards or Change in Accounting Policy (cont'd)

The effect of adopting these new standards are detailed below. No other accounting standards or interpretations that apply to the department for the first time in 2019-20.

AASB 15 Revenue from Contracts with Customers

AASB 15 establishes a new five-step model for determining how much and when revenue from contracts with customers is recognised. The five-step model and significant judgements at each step are detailed below:

Step 1 – Identify the contract with the customer	Revenue that the department and its controlled entity receives may contain a contract with a customer and fall within the scope of AASB 15. This is the case where a contract agreement requires the department and its controlled entity to transfer goods or services to third parties, it is enforceable, and it contains sufficiently specific performance obligations.
Step 2 – Identify the performance obligations in the contract	This step involves firstly identifying all the activities the department and its controlled entity are required to perform under the contract and determining which activities transfer goods or services to the customer. Each performance obligation must be sufficiently specific. Where there are multiple goods or services transferred, the department and its controlled entity assessed whether each good or service is a distinct performance obligation or should be combined with other goods or services to form a single performance obligation.
Step 3 – Determine the transaction price	Price is determined by the terms of the contract. If the contract contains variable amounts, the department and its controlled entity will estimate the variable consideration to which it is entitled and only recognise revenue to the extent that it is highly probable a significant reversal of the revenue will not occur.
Step 4 – Allocate the transaction price to the performance obligations	When there is more than one performance obligation in a contract, the transaction price is allocated to each performance obligation.
Step 5 – Recognise revenue when or as the department satisfies performance obligations.	Revenue is recognised when the department transfers control of the goods or services to the customer. A key judgement is whether a performance obligation is satisfied over time or at a point in time.

The standard requires contract assets (accrued revenue) and contract liabilities (unearned revenue) to be shown separately and requires contract assets to be distinguished from receivable.

To align with new terminology in AASB 15, accrued revenue and unearned revenue arising from contracts with customers have been renamed as contract assets and contract liabilities respectively. They are separately disclosed in Notes C3 and C9.

The department and its controlled entity have analysed the new revenue recognition requirements under AASB 15 and do not have any revenue agreements with a material impact for the year ending 30 June 2020.

AASB 1058 Income of Not-for-Profit Entities

AASB 1058 applies to transactions where the department and its controlled entity acquires an asset for significantly less than fair value principally to enable the department and its controlled entity to further its objective.

The department's and its controlled entity revenue line items recognised under this standard from 1 July 2019 include Appropriation revenue, Grants and other contributions and some other revenue.

Revenue recognition for the department's appropriations, and most grants and contributions have not changed under AASB 1058. Revenue continues to be recognised when the department gains control of the assets (e.g. cash or receivable) in most instances.

Under AASB 1058, the department continues to recognise volunteer services only when the services would have been purchased if they had not been donated, and the fair value of the services can be measured reliably. This treatment is the same as in prior years.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2020**

G2-9: First Year Application of New Accounting Standards or Change in Accounting Policy (cont'd)

AASB 16 Leases

Definition of a lease

The department and its controlled entity applied AASB 16 *Leases* for the first time in 2019-20. The department applied the modified retrospective transition method and has not restated comparative information for 2018-19, which continue to be reported under AASB 117 *Leases* and related interpretations.

The nature and effect of the changes of the adoption of this new accounting standard are described below:

AASB 16 introduced new guidance on the definition of a lease.

For leases and lease-like arrangements existing at 30 June 2019, the department elected to apply the practical expedient to grandfather the previous assessments made under AASB 117 and Interpretation 4 *Determining whether an Arrangement contains a Lease* about whether those contracts contained leases. However, arrangements were reassessed under AASB 16 where no formal assessment had been done in the past or where lease agreements were modified on 1 July 2019.

Amendments to former operating leases for office accommodation

In 2018-19, the department held operating leases under AASB 117 from the Department of Housing and Public Works (DHPW) for non-specialised commercial office accommodation through the Queensland Government Accommodation Office (QGAO).

Effective 1 July 2019, the framework agreements that govern QGAO were amended with the result that these arrangements would not meet the definition of a lease under AASB 16 and therefore are exempt from lease accounting.

From 2019-20 onward, the costs for these services are expensed as supplies and services expenses when incurred. The new accounting treatment is due to a change in the contractual arrangements rather than a change in accounting policy.

Changes to lessee accounting

Previously, the department classified its leases as operating or finance leases based on whether the lease transferred significantly all of the risks and rewards incidental to ownership of the asset to the lessee.

This distinction between operating and finance leases no longer exists for lessee accounting under AASB 16. From 1 July 2019, all leases, other than short-term leases and leases of low value assets, are now recognised on balance sheet as lease liabilities and right-of-use assets.

Lease liabilities

Lease liabilities are initially recognised at the present value of lease payments over the lease term that are not yet paid. The lease term includes any extension or renewal options that the department is reasonably certain to exercise. The future lease payments included in the calculation of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable
- variable lease payments that depend on an index or rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable by the department under residual value guarantees
- the exercise price of a purchase option that the department is reasonably certain to exercise
- payments for termination penalties, if the lease term reflects the early termination

The discount rate used is the interest rate implicit in the lease, or the department's incremental borrowing rate if the implicit rate cannot be readily determined.

Subsequently, the lease liabilities are increased by the interest charge and reduced by the amount of lease payments. Lease liabilities are also remeasured in certain situations such as a change in variable lease payments that depend on an index or rate (e.g. a market rent review), or a change in the lease term.

Right-of-use assets

Right-of-use assets are initially recognised at cost comprising the following:

- the amount of the initial measurement of the lease liability
- lease payments made at or before the commencement date, less any lease incentives received
- initial direct costs incurred, and
- the initial estimate of restoration costs

Right-of-use assets will subsequently give rise to a depreciation expense and be subject to impairment.

Right-of-use assets differ in substance from leased assets previously recognised under finance leases in that the asset represents the intangible right to use the underlying asset rather than the underlying asset itself.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2020**

G2-9: First Year Application of New Accounting Standards or Change in Accounting Policy (cont'd)

AASB 16 Leases (cont'd)

Short-term leases and leases of low value assets

The department and its controlled entity have elected to recognise lease payments for short-term leases and leases of low value assets as expenses on a straight-line basis over the lease term, rather than accounting for them on balance sheet. This accounting treatment is similar to that used for operating leases under AASB 117.

Transitional impact

Former operating leases as lessee

- The department's and its controlled entity former operating leases, other than the exempt QGAO arrangements, are now recognised on-balance sheet as right-of-use assets and lease liabilities.
- On transition, lease liabilities were measured at the present value of the remaining lease payments discounted at the department's incremental borrowing rate at 1 July 2019.
- The weighted average incremental borrowing rate on 1 July 2019 was 1.626%.
- The right-of-use assets were measured at their carrying amount as if AASB 16 had always been applied since lease commencement, discounted using the incremental borrowing rate at 1 July 2019.
- New right-of-use assets were tested for impairment on transition and none were found to be impaired.
- On transition, the department and its controlled entity used practical expedients to:
 - not recognise right-of-use assets and lease liabilities for leases that end within 12 months of the date of initial application and leases of low value assets;
 - exclude initial direct costs from the measurement of right-of-use assets; and
 - use hindsight when determining the lease term.

The following summarises the on-transition adjustments to asset and liability balances at 1 July 2019 in relation to former operating leases:

	Economic Entity
	\$'000
Right-of-use assets - Office Accomodations	5,735
Lease liabilities	5,878
Leases payments	360
Accumulated surplus	(143)

Reconciliation of operating lease commitments at 30 June 2019 to the lease liabilities at 1 July 2019

	Economic Entity
	\$'000
Total undiscounted operating lease commitments at 30 June 2019	6,118
Less discounted using the incremental borrowing rate at 1 July 2019 (1.626%)	240
Present value of operating lease commitments	5,878
Lease liabilities at 1 July 2019	5,878

G2-9-2: Accounting Standards Early Adopted

No Australian Accounting Standards have been early adopted for 2019-20 by the department and its controlled entity.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2020**

G2-9: First Year Application of New Accounting Standards or Change in Accounting Policy (cont'd)

G2-9-3: Changes in Accounting Policies

G2-10: Impact of COVID-19

The COVID-19 pandemic required the Department to rapidly respond to deliver uninterrupted services and to facilitate this the department activated the Business Continuity Plan (BCP) on 17 March 2020. This functional plan of the department continued to support the needs of the department including flexible working arrangements to work from locations other than 1 William Street. We have assessed that these arrangements did not result in material weaknesses in the control environment over the financial reporting process at the department and its controlled entity.

The department considered COVID-19 as a recognised event and assessed the financial implications for the financial statements, including recognition, measurement, and disclosure. There have been no adjustments to financial statements for the department and its controlled entity from impacts of COVID-19 at 30 June 2020.

The department established a COVID-19 Response and Recovery Taskforce to support the response and recovery to COVID-19 for Queensland. During 2019-20 to support the taskforce the department received \$1.241m in-kind contributions from other agencies, contribution of \$0.745m from Queensland Health and \$3.077m approved by the Cabinet Budget Review Committee for communication and engagement activities.

G2-11: Climate Risk Disclosure

The department and its controlled entity addresses the financial impacts of climate related risks by identifying and monitoring the accounting judgements and estimates that will potentially be affected, including asset useful lives, fair value of assets, provisions or contingent liabilities and changes to future expenses and revenue.

The department and its controlled entity have not identified any material climate related risks relevant to the financial report at the reporting date, however constantly monitors the emergence of such risks under the Queensland Government's Climate Transition Strategy.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2020**

Certificate of the Department of the Premier and Cabinet

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Department of the Premier and Cabinet for the financial year ended 30 June 2020 and of the financial position of the department at the end of that year.

The Director-General, as the Accountable Officer of the Department, acknowledges responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Dave Stewart
Director-General

18 August 2020



Michael Phillips
A/Chief Finance Officer

18 August 2020

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of the Premier and Cabinet

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Department of the Premier and Cabinet (the parent) and its controlled entity (the group).

In my opinion, the financial report:

- a) gives a true and fair view of the parent's and group's financial position as at 30 June 2020, and their financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statements of financial position and statement of assets and liabilities by major departmental services as at 30 June 2020, the statements of comprehensive income, statements of changes in equity, statements of cash flows and statement of comprehensive income by major departmental services for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the parent and group in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the accountable officer for the financial report

The accountable officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the accountable officer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The accountable officer is also responsible for assessing the parent's and group's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the parent or group or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of expressing an opinion on the effectiveness of the department's internal controls, but allows me to express an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the group.
- Conclude on the appropriateness of the parent's and group's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the parent's or group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the parent or group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the audit of the group. I remain solely responsible for my audit opinion.

I communicate with the Accountable officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2020:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the department's transactions and account balances to enable the preparation of a true and fair financial report.

20 August 2020



Brendan Worrall
Auditor-General

Queensland Audit Office
Brisbane

Our leaders

Dave Stewart

Director-General

Dave was appointed Director-General of DPC in February 2015. Prior to this role he was the Secretary for Transport for New South Wales (NSW), shaping planning, policy and delivery of public transport, roads and freight across NSW.

After a long career in local government and engineering construction in Australia and the United Kingdom, Dave joined the Queensland Government in 2006 as Deputy Coordinator-General within the Department of Infrastructure and Planning, delivering major water and road projects. From June 2008, he was the Director-General of Queensland Transport and then the Department of Transport and Main Roads, overseeing the integration of organisations to a new customer-focused model. His primary responsibility was transport leadership including strategic policy and planning, system stewardship, infrastructure delivery and service delivery.

One of his highlights as the Director-General of DPC has been participating in the community champions program for Aboriginal communities and Torres Strait Islander communities. Through this program, Dave regularly visits gulf communities and assists them to access much needed government services. He is passionate about regional Queensland and engaging directly with residents, business, government and community leaders.

Dave is a civil engineer and holds a Masters degree in Business and a Masters degree in Engineering Science. He completed an executive program at Harvard University looking at private sector involvement in infrastructure delivery. He is a Fellow of Engineers Australia, an Honorary Fellow, Chartered Institute of Transport and Logistics, a Fellow of the Australian Academy of Technology and Engineering, and a Fellow of the Institute of Public Administration Australia.

He is a member of the Trade and Investment Queensland Board, Building Queensland Board, Cross River Rail Development Authority Board, Great Barrier Reef Marine Park Authority and First Secretaries Group.

Mark Cridland

Deputy Director-General, Policy

As Deputy Director-General, Policy, Mark is responsible for leading the Economic, Social, Environment and Intergovernmental Relations teams in providing high-level strategic policy advice for the Premier and Cabinet and for the implementation of key government decisions. The division Mark leads also supports the Premier's participation on National Cabinet and as Chair of the Queensland Disaster Management Committee.

Mark is Chair of the Advancing Queensland Industry Attraction Fund Panel and Chair of the Investment Panel that considers Exclusive Transactions. He is co-Chair of The Australia-New Zealand Counter-Terrorism Committee and on the Board for Economic Development Queensland. Mark is also a member of Australia's First Ministers' Deputies Group.

Mark is a highly experienced senior executive with 30 years of proven leadership and delivery in large and complex government and private sector organisations.

Between 2013 and May 2018, Mark was a senior director and account leader with KPMG Australia where he led significant engagements across Australia covering infrastructure, economic evaluation, governance, performance frameworks and national reforms.

For the decade prior to 2013 Mark held numerous senior executive roles in Queensland and New South Wales governments. This included Deputy Director-General (Policy, Planning and Investment) in the Queensland Department of Transport and Main Roads between 2009 and 2013.

Mark has a passion and commitment to public service. He believes in the role it can play in positively influencing outcomes for all Queenslanders.

Filly Morgan PSM

Deputy Director-General, Corporate and Government Services

Filly has more than 25 years' experience in the Queensland public sector. In her current role as Deputy Director-General she leads the delivery of Corporate and Government Services. This includes supporting business before Executive Council, providing advice on machinery-of-government and constitutional matters, leading whole-of-government coordination on veterans' matters and policy, the corporate functions for the department as well as corporate support for Ministerial Offices and the Office of the Leader of the Opposition.

Filly has a broad range of experience in central and line agencies. She has previously worked in senior roles in DPC and the Department of Tourism, Major Events, Small Business and the Commonwealth Games. Filly is a Clerk of the Executive Council, the Queensland representative on the Council for the Order of Australia and the Australian Bravery Decorations Council. Filly is also a member of the Audit Committee for the Great Barrier Reef Marine Park Authority.

Filly was awarded a Public Service Medal on Australia Day 2018 for outstanding public service through a range of coordination and governance roles in Queensland.

Christine Castley

Acting Deputy Director-General, Strategy and Engagement

Deputy Director-General, Criminal Justice System Reform Framework Program Management Office

Christine has served in multiple senior leadership roles across the Queensland Government, with significant experience in strategic policy, governance and service delivery. In her current role as Deputy Director-General of Strategy and Engagement, Christine leads, directs and coordinates whole-of-government sponsorships and events management plus state occasions, official visits and functions.

Strategy and Engagement is also responsible for leading strategic communications and whole-of-government media relations and supporting enhanced regional stakeholder engagement through the Office for Rural and Regional Queensland and the Regional Community Forums initiative. Prior to this, Christine was Deputy Director-General, Housing, Homelessness and Sport in the Department of Housing and Public Works.

Christine has previously worked in a variety of agencies including Natural Resources and Mines, State Development and the Queensland Performing Arts Trust, and has had primary responsibility for developing significant public sector reform, right to information and privacy legislation.

She is a member of the Residential Tenancies Authority and the Australian Institute for Health and Welfare Boards, and the Institute for Social Science and Welfare Advisory Board.

Christine holds a Bachelor of Laws, Bachelor of Arts, Postgraduate Diploma of Arts and Master of Public Administration from the University of Queensland.

Leighton Craig

Cabinet Secretary

Leighton has more than 23 years' experience in the public sector. In his role as Cabinet Secretary, he heads the team responsible for managing services across the Queensland Government that support the operation of the Cabinet and Cabinet Committees. His team also monitors delivery of government commitments and decisions and supports agencies to implement the Queensland Government Performance Management Framework.

Leighton has worked in a diverse range of policy and project areas within government, including law and justice policy, disaster relief, community engagement on significant infrastructure and Aboriginal and Torres Strait Islander cultural heritage. He has previously headed the legal and constitutional area of DPC and has been a Clerk of the Executive Council since 2010.

Leighton holds a Bachelor of Laws and was admitted as a solicitor of the Supreme Court of Queensland in 1996.

Tony Keyes

Queensland Parliamentary Counsel

Tony Keyes was appointed as Parliamentary Counsel on 15 October 2018. Tony studied law and arts at the University of Queensland and was admitted as a solicitor of the Supreme Court of Queensland in 1990. Tony has had a long and varied legal career, including private and community-sector practice, policy and investigative work at the Criminal Justice Commission, the Ombudsman's Office and the Law Reform Commission, working in law and justice policy for DPC, and serving for almost 10 years as Senior Deputy Crown Solicitor at Crown Law.

Statutory reports

Government bodies

As part of the Premier's portfolio, the following bodies provide their annual report as indicated:

Name of body	Constituting	Annual Report arrangements
Anti-Cyberbullying Advisory Committee	Terms of Reference	See boards and committees section
Domestic and Family Violence Implementation Council	Terms of Reference	See boards and committees section
Domestic and Family Violence Prevention Council	Terms of Reference	See boards and committees section
Office of the Governor	<i>Constitution of Queensland 2001</i>	Separate annual report prepared
Office of the Queensland Parliamentary Counsel	<i>Legislative Standards Act 1992</i>	Included in DPC's annual report and separate annual report prepared
Public Service Commission	<i>Public Service Act 2008</i>	Separate annual report prepared
Queensland Audit Office	<i>Auditor-General Act 2009</i>	Separate annual report prepared
Queensland Independent Remuneration Tribunal	<i>Queensland Independent Remuneration Tribunal Act 2013</i>	Separate annual report prepared and see boards and committees section
Queensland Integrity Commissioner	<i>Integrity Act 2009</i>	Separate annual report prepared
Queensland Plan Ambassadors Council	<i>Queensland Plan Act 2014</i>	See boards and committees section
Queensland Veterans' Advisory Council	Terms of Reference	See boards and committees section
Screen Queensland Pty Ltd	<i>Corporations Act 2001 (Cth)</i>	Tables financial statements and see boards and committees section
Trade and Investment Queensland	<i>Trade and Investment Queensland Act 2013</i>	Separate annual report prepared

Ministerial and other office holder staff

The *Ministerial and Other Officer Holder Staff Act 2010* provides a discrete framework for the employment of ministerial staff, staff of the Office of the Leader of the Opposition and staff of other non-government Members of Parliament (where determined necessary based on the composition of the Legislative Assembly).

The Director-General of DPC employs these staff on the recommendation of the Premier, the Leader of the Opposition or relevant Member of Parliament respectively.

During 2019–20 there were no staff employed under the Act to support a non-government Member of Parliament other than the Leader of the Opposition.

The Act covers the work performance and conduct of staff members through the inclusion of performance and personal conduct principles, ethics values and a specific provision that staff members are not empowered to direct public servants in their own right.

The Act provides that the Director-General of DPC may issue directives or guidelines about employment matters. In the preceding 12 months there have been no directives issued under the Act.

A total of 330 staff were employed under the Act for the financial year ending 30 June 2020, with 237 staff employed as at 30 June 2020.

List of legislation

The following legislation is administered through DPC on behalf of the Premier as at 30 June 2020:

Agent-General for Queensland Act 1975
Assisted Students (Enforcement of Obligations) Act 1951
Auditor-General Act 2009
Australian Constitutions Act 1842 (Imperial)
Australian Constitutions Act 1844 (Imperial)
Australian Waste Lands Act 1855 (Imperial)
Commonwealth Powers (Air Transport) Act 1950
Constitution Act 1867
Constitution Act Amendment Act 1934
Constitution of Queensland 2001
Constitution (Fixed Term Parliament) Referendum Act 2015
Constitutional Powers (Coastal Waters) Act 1980
Emblems of Queensland Act 2005
Governors (Salary and Pensions) Act 2003
Integrity Act 2009
Legislative Standards Act 1992
Ministerial and Other Office Holder Staff Act 2010
Off-shore Facilities Act 1986
Parliament of Queensland Act 2001
Parliamentary Service Act 1988
Queensland Boundaries Declaratory Act 1982
Queensland Coast Islands Act 1879
Queensland Independent Remuneration Tribunal Act 2013
Queensland International Tourist Centre Agreement Act Repeal Act 1989
Queensland Plan Act 2014
Reprints Act 1992
Senate Elections Act 1960
Statute of Westminster 1931 (Imperial)
Statute of Westminster Adoption Act 1942 (Cth)
Statutory Instruments Act 1992
Trade and Investment Queensland Act 2013 (except to the extent administered by the Minister for State Development, Tourism and Innovation)

Boards and committees

Anti-Cyberbullying Advisory Committee

Act or instrument	The Committee is established administratively with members appointed by letter from the Premier and Minister for Trade. Establishment of the Committee is in accordance with the <i>Adjust our Settings – A community approach to address cyberbullying among children and young people in Queensland Report</i> (the Report), recommendation 2.				
Functions	<p>The Committee:</p> <ul style="list-style-type: none"> provides advice to government departments on implementation of recommendations of the Report considers development of a high-level evaluation plan to support departments to assess the impact of actions undertaken to implement recommendations of the Report advocates within individual members' communities and organisations on the importance of supporting the recommendations of the Report, with particular emphasis on leading cultural change and supporting community leaders to be models for respectful online behaviour. 				
Achievements	<p>Recently, the Committee has provided advice and expertise on implementing the final 10 recommendations and informed action on a range of matters including:</p> <ul style="list-style-type: none"> counting charges related to cyberbullying development of an algorithm to detect cyberbullying online evaluation of Department of Education resources to prevent and intervene in cyberbullying and bullying development of the public education and awareness campaign research into the efficacy of identity verification cyberbullying in the COVID-19 environment. 				
Financial reporting	The Committee's costs are contained within the department's financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Peter Black	4	\$390 daily	N/A	\$1560
Member	Karyn Healy	4	\$300 daily	N/A	\$600
Member	Mark Breckenridge	4	N/A	N/A	\$0
Member	Annika David	3	\$300 daily	N/A	\$450
Member	Brent Neale	3	\$300 daily	N/A	\$450
Member	Emily De La Pena	3	\$300 daily	N/A	\$450
Member	Eloise Waite	1	\$300 daily	N/A	\$150
No. scheduled meetings/sessions	4				
Total out of pocket expenses	\$77				

Domestic and Family Violence Implementation Council (the Implementation Council)

Act or instrument	The Implementation Council was established administratively with members appointed by letter from the Premier and Minister for Trade. Establishment of the Council was in accordance with the <i>Not Now, Not Ever: Putting an End to Domestic and Family Violence in Queensland</i> report.
Functions	The Implementation Council was established to monitor and champion the implementation of the 140 recommendations from the <i>Not Now, Not Ever: Putting an End to Domestic and Family Violence in Queensland</i> report. The Implementation Council's term ended on 30 November 2019, with all recommendations from the Not Now, Not Ever report delivered.
Achievements	During the end of its term from 1 July 2019 to 30 November 2019, the Implementation Council has conducted three meetings, a visit to the Gold Coast region and participated in a range of out-of-session meetings, events and other activities as part of its oversight and advocacy role.
Financial reporting	The Implementation Council's costs are contained within the department's financial statements.

Remuneration

Position	Name	Meetings/sessions attendance*	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Co-Chair	Kay McGrath	3	\$390 daily	N/A	\$7995
Deputy Chair	Lance Hockridge	2	\$300 daily	N/A	\$0 #
Member	Kathleen Baird	2	\$300 daily	N/A	\$1350
Member	Faiza El-Higzi	3	\$300 daily	N/A	\$2100
Member	Denise Kostowski	2	\$300 daily	N/A	\$0 +
Member	Ian Leavers	2	\$300 daily	N/A	\$300<
Member	Kami Liddell	2	\$300 daily	N/A	\$2400
Member	Kathryn McMillan	1	\$300 daily	N/A	\$0 +
Member	Edward Moseby	2	\$300 daily	N/A	\$3300
Member	Wendell Rosevear	2	\$300 daily	N/A	\$1800
Member	Annabel Taylor (resigned 30 August 2019)	1	\$300 daily	N/A	\$150
Member	Karyn Walsh	3	\$300 daily	N/A	\$3150
Member	Samantha Wild	3	\$300 daily	N/A	\$0 ^
Ex-officio member	Representative of the Department of the Premier and Cabinet	3	N/A	N/A	\$0 +
Ex-officio member	Representative of the Department of Child Safety, Youth and Women	3	N/A	N/A	\$0 +
Ex-officio member	Representative of the Queensland Police Service	3	N/A	N/A	\$0 +

No. scheduled meetings/sessions	<p>Three full Council meetings:</p> <ul style="list-style-type: none"> • 11 July 2019 • 10–11 October 2019 (regional visit to the Gold Coast) • Council Meeting, 13 November 2019. <p>Council members attended out-of-session events, meetings and forums to engage with government agencies and key stakeholder groups regarding the progress of domestic and family violence reforms. This reporting period includes remuneration for some activities that were supported by the Council in late June 2019.</p> <p>Other engagements attended:</p> <ul style="list-style-type: none"> • Minister for the Prevention of Domestic and Family Violence Corporate and Community Forum – 10 September 2019 • Briefing on the <i>Third Action Plan</i> – 5 September 2019 • DHWANI Women’s Forum for Women – 31 August 2019 • Queensland Police Service Cultural Change Dinner – 5 September 2019 • Minister for the Prevention of Domestic and Family Violence Corporate and Community Roundtable – 10 September 2019 • Not Now, Not Ever Together Breakfast – 22 November 2019
Total out of pocket expenses	\$90.11

* Meeting attendance refers to full Council meetings and does not include out-of-session activities. Amounts paid to individual members vary based on attendance at Council meetings, participation in additional stakeholder engagement meetings and activities, and entitlements to 'significant travel fee'.

Member waived remuneration fees.

+ Member is a public sector employee and is not entitled to remuneration fees.

^ Member did not claim remuneration fees during reporting period.

Domestic and Family Violence Prevention Council (the Prevention Council)

Act or instrument	The Prevention Council is established administratively with members appointed by letter from the Premier and Minister for Trade. Establishment of the Council is in accordance with the <i>Not Now, Not Ever: Putting an End to Domestic and Family Violence in Queensland</i> report, recommendation 3.				
Functions	<p>The Prevention Council oversees and supports the domestic and family violence reform program through:</p> <ul style="list-style-type: none"> a work plan of activities aligned with the priorities and signature actions of the <i>Third Action Plan</i> raising awareness and promotion of the Queensland Government's domestic and family violence reform agenda, the 10-year <i>Domestic and Family Violence Prevention Strategy 2016–2026</i> and associated <i>Third Action Plan</i> encouraging community ownership of action to end domestic and family violence, including by helping to foster and broker partnerships to support corporate and community-led action. 				
Achievements	Between its establishment on 1 December 2019 and 30 June 2020, the Council has conducted four full meetings, including virtual engagements with stakeholders in the Townsville region and participated in a range of out-of-session meetings, events and other activities as part of its oversight and advocacy role.				
Financial reporting	The Council's costs are contained within the department's financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance*	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Co-Chair	Kay McGrath	4	\$390 daily	N/A	\$5285
Co-Chair	Bob Atkinson	4	\$390 daily	N/A	\$4329
Member	Dianne Fletcher <i>(waived remuneration 4 June 2020)</i>	3	\$300 daily	N/A	\$300<
Member	Faiza El-Higzi	4	\$300 daily	N/A	\$1365
Member	Kami Liddell	4	\$300 daily	N/A	\$1410
Member	Karyn Walsh	4	\$300 daily	N/A	\$1215
Member	Lynette Anderson	4	\$300 daily	N/A	\$1260
Member	Penny Carr	4	\$300 daily	N/A	\$1065
Member	Rachel Durdin	4	\$300 daily	N/A	\$0 #
Member	Saliman Bin Juda	2	\$300 daily	N/A	\$855
Member	Tasman Bain <i>(resigned on 22 January 2020)</i>	Nil	\$300 daily	N/A	\$0 ^
Member	Trevor Black	3	N/A	N/A	\$0 +
Member	Wendell Rosevear	4	\$300 daily	N/A	\$1215
Ex-officio member	Representative of the Department of the Premier and Cabinet	4	N/A	N/A	\$0 +
Ex-officio member	Representative of the Department of Child Safety, Youth and Women	4	N/A	N/A	\$0 +
Ex-officio member	Representative of the Queensland Police Service	4	N/A	N/A	\$0 +

No. scheduled meetings/sessions	<p>Four full Council meetings:</p> <ul style="list-style-type: none"> • 28 February 2020 • 3 April 2020 (via videoconference) • 1 May 2020 (via videoconference) • 5 June 2020 (via videoconference). <p>Council members have participated in a range of other out-of-session events, meetings and forums to engage with government agencies and key stakeholder groups regarding the progress of domestic and family violence reforms. These have included face to face and digital engagements, including:</p> <ul style="list-style-type: none"> • Participation in the DFV Prevention in CALD Communities Forum – 22 January 2020 • Participation in the fundraising launch of Sakina House – 20 February 2020 • Participation in the Minister for the Prevention of Domestic and Family Violence Survivors and Corporate Roundtables – 25 March and 27 May 2020 • Co-Chairs' participation in the Minister for the Prevention of Domestic and Family Violence regular COVID-19 stakeholder meetings • Co-Chairs' participation in the Minister for the Prevention of Domestic and Family Violence monthly Corporate Roundtable meetings • Queensland's Domestic and Family Violence Summit – 6 May 2020 • Queensland's Domestic and Family Violence Summit Satellite events – 28 April to 15 May 2020 • Meeting with Local Government Association of Queensland – 22 May 2020 • Meeting with North Queensland Cowboys Community Foundation – 26 May 2020 • Meeting with North Queensland Domestic Violence Resource Service – 2 June 2020 • Meeting with Townsville Multicultural Support Group – 3 June 2020 • Meeting with The OASIS Townsville Referral and Support Hub for Veterans – 4 June 2020 • Presentation to the Townsville City Council leadership team – 26 June 2020
Total out of pocket expenses	\$147.72

* Meeting attendance refers to full Council meetings and does not include out-of-session activities. Amounts paid to individual members vary based on attendance at Council meetings, participation in additional stakeholder engagement meetings and activities, and entitlements to 'significant travel fee'.

Member waived remuneration fees.

+ Member is a public sector employee and is not entitled to remuneration fees.

^ Member did not claim remuneration fees during reporting period.

< Member waived remuneration during reporting period.

Queensland Independent Remuneration Tribunal

Act or instrument *Queensland Independent Remuneration Tribunal Act 2013*

Functions The role, functions and responsibilities of the Tribunal are to review remuneration in connection with Members and former Members of the Legislative Assembly and to make determinations about remuneration (salary, allowances and entitlements). In performing its functions, the Tribunal must act independently, impartially and fairly. The Tribunal is required to provide determinations and written reasons for each determination to the Clerk of the Parliament for tabling in the Legislative Assembly.

Achievements Achievements are outlined in the Tribunal's annual report.

Financial reporting The Tribunal's costs are contained within the department's financial statements. The Tribunal also prepares its own annual report which will be provided to the Clerk of the Parliament and tabled in the Legislative Assembly by 30 September 2020.

Remuneration

Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received*
Chairperson and Member (term as chairperson commenced 19 September 2019)	Walter Tutt	4	Meeting fee (chair): \$520 Meeting fee (member): \$400	N/A	\$1960
Member (term commenced 19 September 2019)	Jill Laing	3	Meeting fee: \$400	N/A	\$1200
Member (term commenced 19 September 2019)	Patrick Weller	3	Meeting fee: \$400	N/A	\$1200
Chairperson (term ended 15 July 2019)	Anne Tieman	1	Meeting fee: \$520	N/A	\$520
Member (term ended 15 July 2019)	Karyn Walsh	1	Meeting fee: \$400	N/A	\$0
No. scheduled meetings/sessions	4				
Total out of pocket expenses**	\$18				

* Excluding superannuation.

**Out of pocket expenses included parking costs.

Queensland Plan Ambassadors Council

Act or instrument	<i>Queensland Plan Act 2014</i>
Functions	<p>The Council fosters community engagement and shared responsibility for achieving the long-term vision and goals of the Queensland Plan. Ambassadors on the Council serve as champions of the Plan and encourage industry, business and community organisations and the general public to continue to strive towards its visions and goals. The Council has a number of key roles:</p> <ul style="list-style-type: none"> to promote awareness and advocate for the implementation of the Plan to advise the Premier and Minister for Trade on matters relating to its implementation.
Achievements	<p>Key achievements of the Council this year include:</p> <ul style="list-style-type: none"> Meeting with representatives from peak bodies and the public sector on law and justice, liveability in the regions, rural and regional Queensland, sport and wellbeing, domestic and family violence, and youth crime and the role of police Ambassadors raised awareness of the draft Productivity Commission Remote Area Tax Concessions and Payments Report and its recommendations in their communities, including discussing the direct and material impacts on residents of regional and remote Queensland.
Financial reporting	The Council's costs are contained within the department's financial statements.

Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chairperson	The Hon. Tony McGrady	2	N/A	N/A	N/A
Member	Suzanne Cadigan	2	N/A	N/A	N/A
Member	Shelley Argent	2	N/A	N/A	N/A
Member	Daniel Gschwind	2	N/A	N/A	N/A
Member	Karen Tully	2	N/A	N/A	N/A
Member	Leon Yeatman	2	N/A	N/A	N/A
Member	Kate Tully	2	N/A	N/A	N/A
Member	Allan Dale	1	N/A	N/A	N/A
Member	Taj Pabar	1	N/A	N/A	N/A
Member	Patsy-Ann Fox	2	N/A	N/A	N/A
Member	Elsa Larsen	1	N/A	N/A	N/A
No. scheduled meetings/sessions	2				
Total out of pocket expenses	\$427.40				

Queensland Veterans' Advisory Council

Act or instrument Terms of Reference. The Council is established administratively with members appointed by letter from the Premier and Minister for Trade.

Functions The Council provides a forum for the Queensland veterans' community to communicate directly with the Queensland Government; monitor and provide advice to the government on veterans' matters; and promote the wellbeing of veterans in Queensland.

- Achievements**
- Considered and provided advice on federal and state policy and initiatives relating to veterans and the broader veterans' community.
 - Sought input from the broader Queensland veterans' community by consulting with various Queensland veterans' organisations.
 - Provided advice to the Queensland Government to inform the establishment of the Office for Veterans.

Financial reporting The Council's costs are contained within the department's financial statements.

Remuneration

Position*	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Daniel (Danny) O'Keamey	1	N/A	N/A	N/A
Member	Captain Andrew Craig RAN (Retd)	1	N/A	N/A	N/A
Member	Jenny Gregory	1	N/A	N/A	N/A
Member	Chris Hamilton	1	N/A	N/A	N/A
Member	Margaret Jenyns	0	N/A	N/A	N/A
Member	Ben Roberts-Smith	0	N/A	N/A	N/A
Member	Chris Richards	1	N/A	N/A	N/A
Member	Darryl Shipp	1	N/A	N/A	N/A
Member	Robert Shortridge	1	N/A	N/A	N/A
Member	Ann Stephenson	0	N/A	N/A	N/A
Ex-Officio Member	Deputy Commissioner Queensland, Department of Veterans' Affairs	0	N/A	N/A	N/A
Ex-Officio Member	Deputy Director-General, Corporate and Government Services, Department of the Premier and Cabinet	1	N/A	N/A	N/A
Ex-Officio Member	Deputy Director-General, Policy, Department of the Premier and Cabinet	0	N/A	N/A	N/A
Ex-Officio Member	Executive Director, Anzac Centenary Coordination Unit, Department of the Premier and Cabinet	1	N/A	N/A	N/A
No. scheduled meetings/sessions	1				
Total out of pocket expenses	\$2193.98				

*Term of appointment commenced 11 July 2019 to 31 December 2019.

Screen Queensland Pty Ltd

Act or instrument	<i>Corporations Act 2001 (Cth)</i>
Functions	<p>The objectives of Screen Queensland Pty Ltd are:</p> <ul style="list-style-type: none"> to increase the level of film and television production in Queensland to develop and maintain a creative infrastructure in Queensland for the film and television production industry to develop and maintain an active and vibrant screen culture in Queensland to make funding available to members of the domestic and foreign film industry whether through loan, grant, rebate, financial assistance, investment, investment loan or any other form of funding.
Achievements	<ul style="list-style-type: none"> Funded 32 screen production and digital games, which will generate an estimated \$66 million in direct Queensland Production Expenditure and over 1700 employment opportunities for Queenslanders. \$3.9 million allocated towards 35 initiatives. Over \$350,000 allocated towards Aboriginal and Torres Strait Islander practitioners through project funding and talent building initiatives.
Financial reporting	Screen Queensland is required to prepare annual financial reports in accordance with the <i>Corporations Act 2001</i> . In accordance with Queensland Treasury policy these financial reports are provided to Queensland Parliament. The financial results of Screen Queensland are consolidated in the economic entity of the department.

Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Linda Lavarch	13	\$5000 pa	N/A	\$5000
Director	Patricia Heaton	10	\$3000 pa	\$1000 pa	\$3000
Director	Paul Syvret	11	\$3000 pa	\$500 pa	\$3500
Director	Patricia Alner	13	\$3000 pa	\$1000 pa	\$4000
Director	Lynne Benzie	11	\$3000 pa	N/A	\$3000
Director	Sally Robb	11	\$3000 pa	N/A	\$3000
Director	Cathy Hunt	11	\$3000 pa	N/A	\$3000
Director	Kylee Ratz	11	\$3000 pa	N/A	\$3000
Director	Morgan Jaffit	7	\$3000 pa	N/A	\$3000
Director (from 5 November 2019)	Dean Gibson	6	\$3000 pa	N/A	\$1965
No. scheduled meetings/sessions	13				
Total out of pocket expenses	\$1702				

Glossary of terms

AASB Australian Accounting Standards Board	ISSN International Standard Serial Number
AL Annual Leave	KPM Key Management Personnel
ARMC Audit and Risk Management Committee	LGBTIQ+ Lesbian, gay, bisexual, transgender/gender diverse, intersex and queer
ARR Annual report requirements for Queensland Government agencies	LDeP Legislative Drafting and e-Publishing
ATO Australian Taxation Office	LSL Long Service Leave
CALD Culturally and Linguistically Diverse	MOHRI Minimum Obligatory Human Resources Information
CC Creative Commons	NAIDOC National Aborigines and Islanders Day Observance Committee
CGG Corporate Governance Group	NSW New South Wales
CTH (Cth) Commonwealth	OQPC Office of the Queensland Parliamentary Counsel
DFV Domestic and Family Violence	PMO Program Management Office
DHPW Department of Housing and Public Works	PSC Public Service Commission
DPC Department of the Premier and Cabinet	QAO Queensland Audit Office
eDRMS Electronic Document Records Management System	QGAO Queensland Government Accommodation Office
FAA <i>Financial Accountability Act 2009</i>	QGIF Queensland Government Insurance Fund
FBT Fringe Benefit Tax	QTC Queensland Treasury Corporation
FPMS <i>Financial and Performance Management Standard 2019</i>	QuILLS Queensland Integrated Legislation Lifecycle System
FTE Full-time equivalent	RFFF Revolving Film Finance Fund
GST Goods and Services Tax	SPER State Penalties Enforcement Registry
HRA Human Rights Act 2019	SQ Screen Queensland
ICT Information and communication technology	TIQ Trade and Investment Queensland
INAS International Sports Federation for Persons with Intellectual Disability	VPA Value Proposition Assessment
ISO International Standards Organisation	

Compliance checklist

Summary of requirement	Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7 Letter of compliance
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1 Contents Glossary of terms
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2 Communication objective
	<ul style="list-style-type: none"> Interpreter service statement 	Queensland Government Language Services Policy ARRs – section 9.3 Communication objective
	<ul style="list-style-type: none"> Copyright notice 	Copyright Act 1968 ARRs – section 9.4 Copyright
	<ul style="list-style-type: none"> Information Licensing 	QGEA – Information Licensing ARRs – section 9.5 Licence
General information	<ul style="list-style-type: none"> Introductory Information Agency role and main functions 	ARRs – section 10.1 ARRs – section 10.2, Director-General's report About the Department Government's objectives for the community List of Legislation
	<ul style="list-style-type: none"> Machinery-of-government changes 	ARRs – section 10.2, 31 and 32 Not applicable
	<ul style="list-style-type: none"> Operating environment 	ARRs – section 10.3 About the Department
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community 	ARRs – section 11.1 About the Department Government's objective for the community
	<ul style="list-style-type: none"> Other whole-of-government plans / specific initiatives 	ARRs – section 11.2 About the Department Our people
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.3 Policy Advice, and Coordination and Cabinet Support Strategy and Engagement Government Services Office of the Queensland Parliamentary Counsel
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.4 Policy Advice, and Coordination and Cabinet Support Strategy and Engagement Government Services Office of the Queensland Parliamentary Counsel
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1 Financial Summary 2019–20
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1 About the Department
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2 Our leaders Corporate Support Functions
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3 Statutory reports
	<ul style="list-style-type: none"> Public Sector Ethics 	Public Sector Ethics Act 1994 ARRs – section 13.4 Our people

Summary of requirement		Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> Human Rights 	Human Rights Act 2019 ARRs – section 13.5	Our people
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6	Our people
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	Corporate Support Functions Risk management Audit and Risk Management Committee
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	Corporate Support Functions Audit and Risk Management Committee
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	Corporate Support Functions Internal audit
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 14.4	Corporate Support Functions External scrutiny
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 14.5	Corporate Support Functions
Governance – human resources	<ul style="list-style-type: none"> Strategic workforce planning and performance 	ARRs – section 15.1	Our people
	<ul style="list-style-type: none"> Early retirement, redundancy and retrenchment 	Directive No.04/18 Early Retirement, Redundancy and Retrenchment ARRs – section 15.2	Our people
Open Data	<ul style="list-style-type: none"> Statement advising publication of information 	ARRs – section 16	Corporate Support Functions Open data
	<ul style="list-style-type: none"> Consultancies 	ARRs – section 33.1	https://data.qld.gov.au
	<ul style="list-style-type: none"> Overseas travel 	ARRs – section 33.2	https://data.qld.gov.au
	<ul style="list-style-type: none"> Queensland Language Services Policy 	ARRs – section 33.3	https://data.qld.gov.au
Financial statements	<ul style="list-style-type: none"> Certification of financial statements 	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Financial statements 2019–20
	<ul style="list-style-type: none"> Independent Auditor's Report 	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Financial statements 2019–20

FAA Financial Accountability Act 2009

FPMS Financial and Performance Management Standard 2019

ARRs Annual report requirements for Queensland Government agencies