

Annual report requirements for Queensland Government agencies

Requirements for the 2015-2016 reporting period

April 2016

**Published by the Performance Unit
Department of the Premier and Cabinet**



**Queensland
Government**

Document Details

| | | | |
|--|---|---|---|
| Security Classification | PUBLIC | | |
| Date of Review of Security Classification | April 2016 | | |
| Authority | Director-General, Department of the Premier and Cabinet | | |
| Author | Performance Unit, Department of the Premier and Cabinet | | |
| Document Status | <input type="checkbox"/> Working draft | <input type="checkbox"/> Consultation Release | <input checked="" type="checkbox"/> Final Version |

Contact for enquiries and proposed changes

The Performance Unit in the Department of the Premier and Cabinet (DPC) is the custodian of this document. All enquiries regarding this document should be directed in the first instance to:

Performance Unit pm@premiers.qld.gov.au Tel: 07 300 39192

Acknowledgements

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

Copyright

Annual report requirements for Queensland Government agencies

© The State of Queensland (Department of the Premier and Cabinet) 2016

Licence



The *Annual report requirements for Queensland Government agencies* is licensed by the State of Queensland (Department of the Premier and Cabinet) under a Creative Commons (CC BY) 4.0 International licence. To view a copy of this licence, visit <http://creativecommons.org/licenses/by/4.0/>.

Attribution

Content from this document should be attributed as:

The State of Queensland (Department of the Premier and Cabinet) *Annual report requirements for Queensland Government agencies for the 2015-2016 reporting period*

Information security

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

Contents

| | |
|---|-----------|
| PRELIMINARY | 7 |
| 1. Application of the annual report requirements | 7 |
| 2. Legal requirement for annual reports | 8 |
| 3. Purpose of annual reports | 8 |
| 4. Queensland Government Performance Management Framework | 9 |
| 5. Financial reporting requirements | 9 |
| 6. Other statutory reporting requirements | 10 |
| 7. Overview of amendments to annual report requirements for the 2015-2016 reporting period | 10 |
| PART A COMPLIANCE REQUIREMENTS | 12 |
| 8. Letter of Compliance | 12 |
| 9. Compliance Checklist | 12 |
| PART B MINIMUM CONTENT REQUIREMENTS | 13 |
| 10. Accessibility | 13 |
| 10.1 Table of Contents and Glossary | 13 |
| 10.2 Public availability | 13 |
| 10.3 Interpreter service statement | 13 |
| 10.4 Copyright notice | 14 |
| 10.5 Information licensing | 14 |
| 11. General information | 15 |
| 11.1 Introductory information | 15 |
| 11.2 Agency role and main functions | 16 |
| 11.3 Operating environment | 16 |
| 12. Non-financial performance | 17 |
| 12.1 Government's objectives for the community | 17 |
| 12.2 Other whole-of-government plans / specific initiatives | 17 |
| 12.3 Agency objectives and performance indicators | 18 |
| 12.4 Agency service areas and service standards | 18 |
| 13. Financial performance | 20 |
| 13.1 Summary of financial performance | 20 |
| 14. Governance – management and structure | 21 |
| 14.1 Organisational structure | 21 |
| 14.2 Executive management | 21 |
| 14.3 Government bodies (statutory bodies and other entities) | 21 |
| 14.4 Public Sector Ethics Act 1994 | 22 |
| 14.5 Queensland public service values | 24 |

| | |
|---|-----------|
| 15. Governance – risk management and accountability | 24 |
| 15.1 Risk management..... | 24 |
| 15.2 Audit committee..... | 25 |
| 15.3 Internal audit..... | 25 |
| 15.4 External scrutiny..... | 26 |
| 15.5 Information systems and recordkeeping..... | 26 |
| 16. Governance – human resources | 27 |
| 16.1 Workforce planning and performance..... | 27 |
| 16.2 Early retirement, redundancy and retrenchment..... | 29 |
| 17. Open Data | 30 |
| 18. Financial statements | 30 |
| 18.1 Certification of financial statements..... | 30 |
| 18.2 Independent Auditor’s Report..... | 31 |
| PART C PRODUCTION AND PUBLICATION | 32 |
| 19. Production | 32 |
| 19.1 Production cost containment..... | 32 |
| 19.2 Copywriting, design and web services..... | 32 |
| 20. Design and layout | 33 |
| 20.1 Cover templates (outside cover and CD-ROM)..... | 33 |
| 20.2 Format for paper (tabled) copies..... | 33 |
| 20.3 Multiple volumes..... | 34 |
| 20.4 Use of colour..... | 34 |
| 20.5 Use of photographs..... | 34 |
| 20.6 Content design..... | 34 |
| 21. Queensland Government corporate identity | 35 |
| 21.1 Typefaces (font)..... | 35 |
| 21.2 Text layout..... | 35 |
| 22. Timeframes (approval and tabling process) | 36 |
| 22.1 Financial statements..... | 36 |
| 22.2 Approval by the accountable officer or statutory body..... | 36 |
| 22.3 Submission to the appropriate Minister..... | 36 |
| 22.4 Tabling of annual reports..... | 36 |
| 23. Tabling requirements | 36 |
| 24. Late tabling of annual reports | 38 |
| 25. Changes to annual report (after tabling) | 38 |
| 26. Statutory obligation to distribute copies of the annual report | 38 |
| 27. Online accessibility standards and guidelines | 40 |
| 28. Online publication of the annual report | 40 |
| 28.1 Minimum requirements for online publication..... | 40 |
| 28.2 Specific requirements for audited financial information..... | 41 |
| 28.3 Additional considerations for online publishing..... | 42 |
| 28.4 Queensland Government website..... | 42 |
| 28.5 Availability of previous annual reports online..... | 43 |
| 29. Feedback surveys | 43 |

| | |
|--|-----------|
| PART D MACHINERY OF GOVERNMENT | 44 |
| 30. Purpose of Part D Machinery of government | 45 |
| 31. Abolished departments and statutory bodies – final reports..... | 45 |
| 31.1 Non-financial reporting requirements..... | 45 |
| 31.2 Financial reporting requirements | 46 |
| 31.3 Production requirements (including timeframes) | 46 |
| 32. Continuing departments and statutory bodies with new or changed functions... 47 | 47 |
| 32.1 Non-financial reporting requirements..... | 47 |
| 32.2 Financial reporting requirements | 47 |
| 32.3 Production requirements (including timeframes) | 48 |
| 33. New departments or statutory bodies | 48 |
| 33.1 Non-financial reporting requirements..... | 48 |
| 33.2 Financial reporting requirements | 49 |
| 33.3 Production requirements (including timeframes) | 49 |
| PART E OPEN DATA..... | 50 |
| 34. General Information | 50 |
| 34.1 Consultancies..... | 50 |
| 34.2 Overseas travel | 51 |
| 34.3 Queensland Language Services Policy (QLSP) | 52 |
| ATTACHMENT A - LETTER OF COMPLIANCE (TEMPLATE)..... | 53 |
| ATTACHMENT B – COMPLIANCE CHECKLIST (TEMPLATE)..... | 54 |

Abbreviations used throughout these requirements:

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

Preliminary

1. Application of the annual report requirements

This document provides information relating to relevant legislation and reporting requirements for annual reports for Queensland Government agencies for the 2015-2016 reporting period.

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

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

The structure of this document:

- allows for quick reference checking with the document Contents and/or Compliance Checklist
- groups related requirements in relevant sections
- highlights the changes to reporting requirements for the 2015-2016 reporting period (see section 7).

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

1.1. Application of requirements

These requirements apply to Queensland Government agencies including:

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

Confirmation can be obtained as to whether the annual report requirements apply to specific entities by emailing pm@premiers.qld.gov.au.

In most cases, the term 'agency' is used in this document to refer to departments, statutory bodies and public service offices.

When necessary throughout this document, specific reporting requirements are marked if applicable for departments only or statutory bodies only.

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

1.2. Other annual reports

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

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

2. Legal requirement for annual reports

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

The *Financial and Performance Management Standard 2009* (FPMS) (section 49 (5)) mandates the disclosure of information detailed in the document *Annual report requirements for Queensland Government agencies* prepared by the Department of the Premier and Cabinet (DPC).

More information:

- *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*

http://www.legislation.qld.gov.au/Acts_SLs/Acts_SL_F.htm

3. Purpose of annual reports

Annual reports are a key accountability document and the principal way agencies report on non-financial and financial performance. The Auditor-General notes that “annual reports support transparency and can drive continuous improvement in performance. Where annual reports incorporate relevant and reliable performance information, they increase trust and confidence in government service delivery” (*Auditor-General’s Report to Parliament No. 4 for 2013-14* p12).

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

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

There are many different users of annual reports, including:

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

The characteristics of a quality annual report are that it:

- complies with statutory and policy requirements
 - presents information in a concise manner
-

-
- is written in plain English
 - provides a balanced account of performance – the good and not so good.

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

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

More information:

- *A Guide to the Queensland Government Performance Management Framework* - refer to section on public reporting
<http://www.premiers.qld.gov.au/publications/categories/guides/perf-manage-framework.aspx>
- *Reporting Performance: A guide to preparing performance information for annual reports*, Audit Office of New South Wales
http://www.audit.nsw.gov.au/publications/better_practice/better_practice.htm
- *Disclosure and Transparency Frameworks* (HB 405-2004), Standards Australia
<http://www.saiglobal.com/shop/script/Details.asp?DocN=AS0733759351AT>

4. Queensland Government Performance Management Framework

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

For the 2015-2016 reporting period agencies are required to disclose performance information in annual reports against the:

- objectives and performance indicators consistent with its 2015-2019 strategic plan
- service areas and service standards consistent with the 2015-2016 State Budget documentation (Service Delivery Statements (SDS)).

Refer to section 12 for specific reporting requirements regarding agency performance.

More information:

- *A Guide to the Queensland Government Performance Management Framework*
<http://www.premiers.qld.gov.au/publications/categories/guides/perf-manage-framework.aspx>
- **Contact:** Performance Unit, Department of the Premier and Cabinet
pm@premiers.qld.gov.au Tel: 300 39192

5. Financial reporting requirements

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

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

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

For **departments**, section 42 of the FPMS specifies these requirements and mandates application of the MRRs contained in the FRRs.

For **statutory bodies**, section 43 of the FPMS details the requirements for annual financial statements and requires the statutory bodies to have regard to the MRRs.

More information:

- *Financial Reporting Requirements for Queensland Government Agencies* (including the Minimum Reporting Requirements)
<http://www.treasury.qld.gov.au/publications-resources/fin-reporting-req>
 - **Contact:** Fiscal Strategy Division Queensland Treasury
fmhelpdesk@treasury.qld.gov.au
-

6. Other statutory reporting requirements

Throughout this document, other known statutory reporting requirements that apply to all agencies have been incorporated.

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

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

More information:

- *Administrative Arrangements Orders*
<http://www.qld.gov.au/about/how-government-works/structure-changes/>
-

7. Overview of amendments to annual report requirements for the 2015-2016 reporting period

Agencies are encouraged to review this document in its entirety to ensure statutory and policy requirements for annual reporting are met.

Specific changes for the 2015-2016 reporting period

- Public availability

Where an annual report is published in more than one medium (printed and online), a separate ISSN is usually required for each format.

For further information, see section 10.2.

- Machinery of government changes

This requirement has been incorporated in section 11.2 (no change to reporting requirement).

- Agency service areas and service standards

Agencies should note this requirement has been updated to refer to material services and discontinued measures when reporting on services areas and service standards.

The column in the table to report the [*published estimated actual data in 2016-17 SDS*] has been removed to simplify reporting. An additional footnote has been included to the table for explanation of any material variation.

For further information, see section 12.4.

- Government bodies

The disclosure requirement for Government bodies has been revised for 2015-2016. Board remuneration information is to be published on the agency's website (instead of the previous requirement for some information to be included in the annual report and the majority of the information to be published on the open data portal).

For further information, see section 14.3.

- Workforce planning and performance

Agencies should note additional disclosures regarding support for mental and physical wellbeing.

For further information, see section 16.1.

- Remuneration disclosures

The inclusion of this specific reporting requirement has been removed from inclusion in the *Annual Report Requirements*.

However it should be noted that the requirement to disclose the remuneration of key executive management personnel in the notes to the financial statements continues to be a requirement detailed in the *Financial Reporting Requirements*.

- Tabling requirements

Agencies should note a covering letter is now required for tabling and the specific requirements for the provision of annual reports over 5MB in size.

For further information, see section 23.

- Open Data

Additional guidance is provided in relation to the open data portal and publication of reporting templates and meta data forms for each open data reporting requirement for the 2015-2016 reporting period.

For further information, see section 34.

PART A Compliance requirements

8. Letter of Compliance

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

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

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

The letter of compliance must:

- be dated on the day the signatory approves the final copy of the report
- state the reporting period to which the annual report relates
- provide certification that the annual report meets the requirements of the applicable financial legislation and this document (*Annual report requirements for Queensland Government agencies*) as outlined in the Compliance Checklist (see section 9).

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

More information:

- **Contact:** Performance Unit, Department of the Premier and Cabinet
pm@premiers.qld.gov.au Tel: 300 39192

9. Compliance Checklist

The Compliance Checklist outlines the specific disclosure requirements for agency annual reports, and is referred to in the letter of compliance (see section 8).

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

The Compliance Checklist template is included at ATTACHMENT B – Compliance Checklist (template).

More information:

- **Contact:** Performance Unit, Department of the Premier and Cabinet
pm@premiers.qld.gov.au Tel: 300 39192
-

PART B Minimum content requirements

10. Accessibility

10.1 Table of Contents and Glossary

The annual report must contain:

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

10.2 Public availability

The FPMS (section 49(7)) allows annual reports to be published in electronic form if:

- copies of the report are also available in paper form
- the electronic form of the report clearly states that copies of the report are also available in paper form and how copies may be obtained (see section 28).

The following information must be included in the annual report (generally positioned on the first page following the front cover):

- the agency's website address and the specific website address for the annual report (see section 28)
- contact details (telephone number and email address) for further information
- an International Standard Serial Number (ISSN) - the ISSN for the annual report does not change between years of production. Where an annual report is published in more than one medium (printed and online), a separate ISSN is usually required for each format. Further information including details of how to obtain an ISSN may be accessed from:

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

10.3 Interpreter service statement

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

Sample text is provided:

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

and we will arrange an interpreter to effectively communicate the report to you.

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

National Interpreter Symbol

For **departments** and **statutory bodies**, it is highly recommended that the National Interpreter Symbol is included, preferably following the statement above. The National Interpreter Symbol is a national public information symbol endorsed by the Australian, State and Territory governments. The symbol provides a simple way of indicating where people with limited English proficiency can ask for language assistance when using government services.

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

<http://www.border.gov.au/Trav/Life/Help/National-Interpreter-Symbol>



More information:

- *Queensland Language Services Policy and Queensland Language Services Guidelines*

<https://www.communities.qld.gov.au/multicultural/policy-and-governance/language-services-policy>

- **Contact:** Strategy and Advice, Multicultural Affairs Queensland, Department of Communities, Child Safety and Disability Services

MAQ@communities.qld.gov.au Tel: 322 45006

10.4 Copyright notice

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

For departments:

© *The State of Queensland (department name) 2016*

For statutory bodies:

© *(statutory body name) 2016*

10.5 Information licensing

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

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

The Queensland Government's framework for licensing government information is the Australian Government's Open Access and Licensing Framework (AusGOAL).

Previous QGEA documents and annual report requirements referred to the Government Information Licensing Framework (GILF), which was launched in 2008 and was adopted nationally by the Cross-Jurisdictional Chief Information Officers Committee in late 2009. In July 2011 AusGOAL was launched. AusGOAL builds on the GILF and the name change reflects AusGOAL's national focus and a greater emphasis on open access.

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

The following sample text is provided and should immediately follow the copyright notice (see section 10.4):

Licence:

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



CC BY Licence Summary Statement:

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

To view a copy of this licence, visit

<http://creativecommons.org/licenses/by/4.0/>

Attribution:

Content from this annual report should be attributed as:

The State of Queensland (*department name*) annual report 2015-2016

More information:

- *Queensland* Government Enterprise Architecture – Information licensing
<http://www.qgcio.qld.gov.au/products/information-licensing>
- Australian Government's Open Access and Licensing Framework (AusGOAL)
<http://www.ausgoal.gov.au/>
- **Contact:** Queensland Government Chief Information Office (QGCIQ), Department of Science, Information Technology and Innovation
qgcio@qgcio.qld.gov.au Tel: 322 46524

11. General information

11.1 Introductory information

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

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

Introductory information should be strategic in nature and its overall focus should be towards the achievement of the Government's objectives for the community (see section 12.1).

11.2 Agency role and main functions

Annual reports must disclose:

- the relevant Act under which the agency was established (if applicable) and information about the establishment of the agency (such as date established and reference to any guiding legislation)
- a concise explanation of the agency's statutory role or purpose, including information about the agency's main functions and powers - terminology may vary but it should include statements of vision, purpose and objectives (consistent with the strategic plan), as well as principal functions and services provided
- legislation administered by the agency during the reporting period (if applicable)
- the location of the agency's principal place of business and significant regional bases or regional offices
- details relating to machinery of government changes that occurred during the reporting period including:
 - how the new agency or continuing agency with new or changed functions is meeting the commitments made to the community in the superseded strategic plan(s) of the former agency or agencies
 - identification of the changes in terms of either policy initiatives or efficiency and effectiveness benefits (the reasons for the change and its impact on service delivery).

See PART D Machinery of government for more specific requirements.

11.3 Operating environment

Annual reports must disclose:

- a review of the progress in achieving the agency's statutory obligations
- an outline of the nature and range of the agency's operations
- a discussion of strategic risks, opportunities and challenges in relation to the operating environment of the agency including:
 - the potential impacts of key strategic risks and/or critical issues to achieve the vision and purpose of the agency
- a brief discussion of environmental factors impacting on the agency (e.g. demographic factors, Australian Government policies, changes and trends in the regulatory or political environment - including social, economic and environmental factors - at the federal, state and/or local government level) and the agency's response
- major or significant initiatives, major policy changes and/or issues impacting on service delivery. Discuss new policy initiatives in this section. Also discuss new services delivered within existing resources

-
- summary of matters of interest to key stakeholders and stakeholder engagement
 - plans and priorities for the next reporting period including any known changes to the operating environment of the agency in future years.
 - for **statutory bodies**, the number of meetings of the board.

More information:

- **Contact:** Performance Unit, Department of the Premier and Cabinet
pm@premiers.qld.gov.au Tel: 300 39192
-

12. Non-financial performance

12.1 Government's objectives for the community

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

Government policies, strategies and agency services should contribute to one or more of the Government's objectives for the community.

Annual reports must demonstrate how the agency's business direction and service delivery contribute to the Government's objectives for the community. This should be consistent with presentation of information in the 2015-16 Budget documentation (SDS) and the strategic plan.

More information:

- *Government's objectives for the community*
<http://www.premiers.qld.gov.au/publications/categories/plans.aspx>
- **Contact:** Performance Unit, Department of the Premier and Cabinet
pm@premiers.qld.gov.au Tel: 300 39192

12.2 Other whole-of-government plans / specific initiatives

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

Reference to relevant whole-of-government plans and/or strategies can be made throughout the annual report where appropriate (i.e. it does not need to be presented as a specific section).

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

More information:

- **Contact:** Performance Unit, Department of the Premier and Cabinet
pm@premiers.qld.gov.au Tel: 300 39192
-

12.3 Agency objectives and performance indicators

Annual reports must disclose:

- the agency's objectives, consistent with its 2015-2019 strategic plan
- a description of how the achievement of the agency's objectives is measured (i.e. what performance indicators are used to assess overall performance of the agency in achieving its objectives), consistent with its 2015-2019 strategic plan
- the agency's progress towards achieving its objectives in the reporting period, including details about the outcomes achieved (i.e. actual performance) in relation to its objectives, measured using the performance indicators in its 2015-2019 strategic plan (including brief explanatory notes for any significant variations, both positive and negative, between the target [if set] and actual performance)
- where performance targets are longer-term and not achieved in the reporting period of the annual report, agencies should report the most recent, available data with an explanatory note
- informative commentary including explanations of under / over performance, lessons learned and actions taken to improve (descriptions of processes and activities should be avoided). This should be a balanced account of the results achieved – whether the results are above or below the expected level of performance
- information about how efficiently and effectively the agency has carried out its operations, including benchmarking information such as comparisons to best practice or other published comparative data, for example the *Report on Government Services (RoGS)*
- review of results over previous years including trend data, analysis and discussion – for example, benchmarking (based on the evaluation requirements in section 14 of the FPMS)
- evidence of value for money.

More information:

- *A Guide to the Queensland Government Performance Management Framework*
<http://www.premiers.qld.gov.au/publications/categories/guides/perf-manage-framework.aspx>
- **Contact:** Performance Unit, Department of the Premier and Cabinet
pm@premiers.qld.gov.au Tel: 300 39192

12.4 Agency service areas and service standards

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

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

Annual reports of agencies that are included in the SDS as part of the State Budget must disclose an outline of the service areas and material services provided by the agency, consistent with the 2015-16 Budget documentation (SDS) including:

- the service area objective and a statement on how it contributes to the achievement of the agency's objective/s and the whole-of-government direction
- the service area description including an explanation on the activities and processes provided by the service area/services
- details on the achievement of the service area/services for the reporting period
- actual performance results for each service standard for 2015-16 (i.e. the SDS sets out the service standards and targets/estimated actual, and the annual report provides information on the achievement of the service standard)
- brief explanatory notes for any significant variations, both positive and negative, between the published 2015-16 estimated actual result (published in the 2016-17 SDS) and the 2015-16 actual result
- This should be a balanced account of the results achieved whether the results are above or below the expected level of performance.

It is suggested that a table consistent with the Performance Statement in the 2015-16 SDS is used to present this information clearly:

| | Notes | 2015-16 Target / estimate | 2015-16 Actual |
|---|--------|--|---|
| <i>[performance measure as published in the 2015-16 SDS]</i> | 1 2 | <i>[published target in 2015-16 SDS]</i> | <i>[actual data as at 30 June 2016]</i> |
| Notes: | | | |
| 1. <i>[variance reporting does not need to be lengthy - it just has to be clear to a user of the annual report as to what happened over the year's performance]</i> | | | |
| 2. <i>[If any material variation from 2015-16 Estimated actual as published in the 2015-16 SDS, a footnote must be included to explain variances]</i> | | | |

In addition to the service standards, where there is additional information about how efficiently and effectively the agency has carried out its operations, including benchmarking information such as comparisons to best practice or other published comparative data, for example RoGS, this should also be disclosed.

Discontinued service standards

If agencies discontinued service standards in the 2016-17 SDS, agencies should publish the actual end of year performance data for these service standards in the annual report. If actual results are not available, an appropriate explanatory note should be included.

Data availability

If actual end of year performance results for service standards are not available for inclusion in the annual report at the time of tabling, 'not available' should be noted in the '2015-16 Actual' column of the table, and an expected release date of the performance information included in the notes to the table.

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

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

More information:

- *A Guide to the Queensland Government Performance Management Framework*

<http://www.premiers.qld.gov.au/publications/categories/guides/perf-manage-framework.aspx>

- **Contact:** Performance Unit, Department of the Premier and Cabinet

pm@premiers.qld.gov.au

Tel: 300 39192

13. Financial performance

13.1 Summary of financial performance

Departments and statutory bodies must include a summary of agency financial performance and position in the annual report.

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

Information that agencies may consider disclosing includes:

- an analysis of the key components of the Statement of Comprehensive Income and Statement of Financial Position (that is, what makes up the income, expenses, assets and liabilities of the agency)
- a comparison of actual results with the previous year's results, with explanations for significant variances, both positive and negative. This could be presented at line item level or at total level
- agencies should note that the accounting standard AASB 1055 *Budgetary Reporting* applies from 1 July 2014

Therefore, budget versus actual information will no longer be included in the body of the annual report. For the information about what should be included in annual financial statements refer to the *FRRs*, Part B Section 9, Notes to the Financial Statements. Note that for those agencies which are not included in the SDS, budget versus actual information should still be provided in the annual report.

- if the Auditor-General has issued a modified audit opinion or a matter of emphasis, details of the modified audit opinion or matter of emphasis, and action to be taken, if any
- information about any significant events that occurred after year end. This information may be adequately provided for in the notes to the financial statements
- information about trends, uncertainties, challenges or other factors that could affect the following year's financial performance and position.

More information:

- *Financial Reporting Requirements for Queensland Government Agencies*, Part B, Section 9, Notes to the Financial Statements
<https://www.treasury.qld.gov.au/publications-resources/fin-reporting-req/part-b.php>
 - *Financial Reporting Requirements for Queensland Government Agencies*, Part D - Sunshine Department Model Financial Statements
<http://www.treasury.qld.gov.au/office/knowledge/docs/fin-reporting-req/part-d.shtml>
 - **Contact:** Fiscal Strategy Division, Queensland Treasury
fmhelpdesk@treasury.qld.gov.au
-

**14. Governance –
management and
structure**

14.1 Organisational structure

Agencies must disclose information about their organisational structure (as at the end of the reporting period) in the annual report.

A high-level organisational chart incorporating a summary of activities and responsibilities of each division or its equivalent should be used.

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

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

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

14.2 Executive management

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

- profiles of the executive team (board of management or equivalent), including names of those senior executives and their responsibilities
- senior management groups and/or committees and their roles
- for **statutory bodies**, the number of meetings of the board.

14.3 Government bodies (statutory bodies and other entities)

Queensland Government agencies (as referred to in section 1 of these requirements - including departments, statutory bodies and public service offices) must report information about Government bodies relevant to their agency.

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

The *Queensland Register of Appointees to Government bodies* sets out the list of Government bodies that are required to be reported on – see:

<http://governmentbodies.premiers.qld.gov.au/>

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

<http://www.premiers.qld.gov.au/publications/categories/guides/annual-report-guidelines.aspx>

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

Due to the potential volume of information, the information is to be published as a clearly identifiable document or link on the agency's annual report web page rather than within the annual report. However, agencies that are completing only one table or a small number of tables, may alternatively include the information in a schedule to the annual report.

Agencies are required to include a statement in the annual report advising publication of this information online.

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

More information:

- *Remuneration procedures for part-time Chairs and members of Queensland Government bodies:*

<https://www.qld.gov.au/about/how-government-works/other-government-bodies/authorities-commissions/>

- **Contact:** Manager, Government bodies, Appointments and Constitutional Services, Department of the Premier and Cabinet

Tel: 300 39244

14.4 Public Sector Ethics Act 1994

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

For public service agencies:

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

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

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

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

That public officials of the agency are given access to appropriate education and training about public sector ethics (including the contents of the Code) as part of an induction

program, and at regular intervals during their employment as determined by the chief executive officer.

- Section 12L – Procedures and practices

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

For public sector entities:

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

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

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

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

For this reporting period, entity statements should focus on:

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

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

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

More information:

- *Public Sector Ethics Act 1994*
<http://www.legislation.qld.gov.au/LEGISLTN/CURRENT/P/PublicSecEthA94.pdf>
- Ethics in the Queensland Public Sector
<http://www.ethics.qld.gov.au/>
- **Contact:** Legislation and Policy, Public Service Commission
pscenquiries@psc.qld.gov.au Tel: 1300 038 472

14.5 Queensland public service values

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

More information:

- *Queensland public service values*
<http://www.psc.qld.gov.au/about-us/about-the-public-service.aspx>
- **Contact:** Public Service Commission
pscenquiries@psc.qld.gov.au Tel: 1300 038 472

15. Governance – risk management and accountability

15.1 Risk management

Each agency must establish a risk management system (sections 15 and 28 of the FPMS) and may choose to establish a risk management committee to manage strategic and operational risks facing the agency.

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

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

Agencies may disclose the following information:

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

More information:

- *A Guide to Risk Management*
<http://www.treasury.qld.gov.au/office/knowledge/docs/risk-management-guide/index.html>

-
- **Contact:** Performance Unit, Department of the Premier and Cabinet
pm@premiers.qld.gov.au Tel: 300 39192

15.2 Audit committee

The FPMS (section 35) provides that each accountable officer of a **department** must, and each **statutory body** may, establish an audit committee for the agency.

Agencies must disclose information relating to their audit committee including:

- name, membership (role on committee) and remuneration (if applicable) of the members
- a description of the audit committee's role, functions, responsibilities and achievements and frequency of meetings during the reporting period
- a statement that the audit committee has observed the terms of its charter and had due regard to the *Audit Committee Guidelines*
- a report of the audit committee on the consideration of all audit recommendations by the QAO including performance audit recommendations. See also section 15.4.

More information:

- *Audit Committee Guidelines: Improving Accountability and Performance*
<http://www.treasury.qld.gov.au/office/knowledge/docs/improving-performance/index.shtml>
- **Contact:** Fiscal Strategy Division, Queensland Treasury
fmhelpdesk@treasury.qld.gov.au

15.3 Internal audit

Departments are required to establish an internal audit function. **Statutory bodies** must establish an internal audit function if directed by the appropriate Minister, or if the body considers it appropriate to do so (section 29 of the FPMS).

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

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

- role and function of the internal audit function
 - if it operated under an approved charter, that the charter is consistent with relevant audit and ethical standards
 - if it worked in accordance to a strategic and annual plan approved by the accountable officer or statutory body
 - if systems were in place to ensure the effective, efficient and economical operation of the function
 - if the internal audit function was independent of management and the authorised auditors
-

-
- a description of the achievements of the internal audit function during the reporting period
 - the approach taken to identify areas of significant operational and financial risk, and arrangements in place to manage those risks
 - a statement that the internal audit function has had due regard to the *Audit Committee Guidelines*.

Agencies may disclose the following information:

- name and qualifications of the head of internal audit.

More information:

- *Financial Accountability Handbook – Volume 2 Governance: Information Sheet 2.9 Internal Audit*
<http://www.treasury.qld.gov.au/office/knowledge/docs/financial-accountability-handbook/volume-2-governance.shtml>
- *Audit Committee Guidelines: Improving Accountability and Performance* (section 4.5 – Internal Audit)
<http://www.treasury.qld.gov.au/office/knowledge/docs/improving-performance/index.shtml>
- **Contact:** Fiscal Strategy Division, Queensland Treasury
fmhelpdesk@treasury.qld.gov.au

15.4 External scrutiny

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

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

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

Agencies must disclose information about significant findings or issues identified by an entity providing external scrutiny relevant to the reporting period, as well as a summary of the agency's response to the issues/findings and any action undertaken or being undertaken to address the issues/findings during the reporting period.

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

More information:

- **Contact:** Performance Unit, Department of the Premier and Cabinet
pm@premiers.qld.gov.au Tel: 300 39192

15.5 Information systems and recordkeeping

The State Archivist uses the recordkeeping information provided by public authorities in their annual reports to fulfil a statutory obligation to report on the status of government recordkeeping.

To enable the State Archivist to report on the status of government recordkeeping, should report on:

- Improvements/changes to recordkeeping systems, procedures and practices resulting from changes in the public authority's functions, responsibilities or regulatory requirements. For example, report the development of a new system for capturing records associated with new powers to inspect properties or the impact of machinery of government changes on recordkeeping and any remedial actions/priorities.
- Formal assignment and communication of roles and responsibilities to all staff for the public authority's records management function and activities. For example, training of all staff in the making and keeping of public records in all formats, including emails, is a programmed activity.
- The management of public records, in all formats, by appropriately skilled staff, managed through a whole of organisation recordkeeping program. For example, records contained in business systems and databases are managed appropriately.
- The extent the public authority is transitioning from paper to digital records, for example, changes to business processes to support increased digital recordkeeping.
- The reliability and security of the public authority's recordkeeping systems. For example, report on any serious breaches of the public authority's information security and remedies applied.
- Public records being retained as long as they are required, for example, whether a retention and disposal schedule is under development, under review, being implemented (including training) or being planned.
- The public authority's record disposal program, including use of an approved Retention and Disposal Schedule and the date it was last reviewed, records transferred to Queensland State Archives or transferred to another public authority (e.g. due to machinery of government changes). Include details of any records lost due to disaster or other reasons.

More information:

- Queensland State Archives
<http://www.archives.qld.gov.au>
- **Contact:** Queensland State Archives, Department of Science, Information Technology and Innovation
krqueries@archives.qld.gov.au Tel: 313 17730

16. Governance – human resources

16.1 Workforce planning and performance

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

Agencies must disclose the following information:

- workforce profile including full-time equivalent (FTE) staff and permanent separation rate (refer to data definitions below)
 - strategic workforce planning framework and key strategies to attract and retain an inclusive, diverse and capable workforce
-

-
- employee performance management framework including strategies for induction, staff development, performance management, talent management and recognition
 - agency policies and/or activities that promote flexible working arrangements and a healthy work-life balance, such as implementation of an explicit work and family policy, flexible working hours and leave arrangements, provision of parenting facilities in the workplace, working from home and telecommuting, part-time and job share opportunities. This information could include:
 - an assessment of the outcomes of each policy / activity, disaggregated by gender, diversity and by senior / executive levels versus lower levels, or age group
 - how work-life balance and flexible working policies were promoted to employees and/or potential employees
 - support for mental and physical well-being
 - leadership and management development framework to develop the capability of managers and supervisors
 - industrial and employee relations framework including functioning consultative mechanisms and effective management of industrial relations activities.

Data definitions

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

The FTE reported in the 2015-16 annual report must be the same as that reported in the Queensland public sector quarterly workforce profile for June 2016 (for those agencies included in the profile), prepared by the Public Service Commission.

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

More information:

- Assistance is available from the PSC in relation to the HR metrics mentioned in the above workforce profile reporting requirement. This assistance in most cases will be the provision of these data elements to agencies.
- *Quarterly workforce profile*
<https://www.qld.gov.au/gov/workforce-statistics-0>
- **Contact:** Workforce Profile – Sandra Lerch, Manager, Performance and Capability Development, Public Service Commission
mohri.administrator@psc.qld.gov.au Tel: 300 32877

-
- *Inclusion and Diversity Strategy 2015-2020*
http://www.psc.qld.gov.au/about-us/about-the-public-sector/inclusion_and_diversity/index.aspx
 - The PSC in partnership with agencies has developed a strategic workforce planning framework which is designed to assist agencies to develop their five year strategic workforce plans. Strategic workforce planning will ensure the Queensland public sector has a capable and high performing workforce that delivers better services to Queenslanders.
<http://www.psc.qld.gov.au/for-managers/employment/workforce-planning.aspx>
 - **Contact** Workforce Planning and Performance Management – Workforce Strategy, Public Service Commission
workforcestrategy@psc.qld.gov.au Tel: 300 32732
 - *Industrial and employee relations framework* (legislation, awards, Certified Agreements and Directives)
 - **Contact:** Andrew Harris, Executive Director, Public Sector Industrial Relations, Office of Industrial Relations, Queensland Treasury
Andrew.Harris@justice.qld.gov.au Tel: 322 58028

16.2 Early retirement, redundancy and retrenchment

For **departments** and **public service offices** specified in the *Public Service Act 2008*, it is a requirement under Directive 11/12 - *Early Retirement, Redundancy and Retrenchment* (Directive 16/16 from 20 May 2016) that agencies report the number of redundancies, early retirement schemes and retrenchment packages paid to employees, and the cost of all packages (base payment and separation payment only) paid during the reporting period.

The following standard text must be used:

“During the period, yy employees received redundancy packages at a cost of xx. Employees who did not accept an offer of a redundancy were offered case management for a set period of time, where reasonable attempts were made to find alternative employment placements. (Following paragraph to be included only if relevant) At the conclusion of this period, and where it is deemed that continued attempts of ongoing placement were no longer appropriate, under exceptional circumstances (as defined in Directive 16/16) employees yet to be placed were terminated and paid a retrenchment package. During the period, yy employees received retrenchment packages at a cost of xx”.

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

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

More information:

- Directive 11/12 – *Early Retirement, Redundancy and Retrenchment*
<http://www.psc.qld.gov.au/publications/directives/assets/2012-11-Early-Retirement-Redundancy-and-Retrenchment.pdf>
 - Directive 16/16 – *Early Retirement, Redundancy and Retrenchment* (from 20 May 2016)
<https://www.qld.gov.au/gov/documents/directive/1616/directive-0616%E2%80%94early-retirement-redundancy-and-retrenchment>
-

-
- **Contact:** Public Service Commission
pscenquiries@psc.qld.gov.au Tel: 1300 038 472
-

17. Open Data

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

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

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

See PART E Open Data for further information.

More information:

- **Contact:** Performance Unit, Department of the Premier and Cabinet
pm@premiers.qld.gov.au Tel: 300 39192
-

18. Financial statements

The accountable officer of a **department** must prepare the annual general purpose financial statements under the FRRs (required by section 42 of the FPMS). The FRRs contain Treasury's MRRs and assist agencies in the preparation of their financial reports.

In preparing its annual financial statements, a **statutory body** must have regard to the MRRs (required by section 43 of the FPMS).

The financial statements included in the annual report *must* be those as certified by an authorised auditor (see section 18.2).

More information:

- *Financial Reporting Requirements for Queensland Government Agencies* (including Minimum Reporting Requirements
<http://www.treasury.qld.gov.au/office/knowledge/docs/fin-reporting-req/index.shtml>)
- **Contact:** Fiscal Strategy Division, Queensland Treasury
fmhelpdesk@treasury.qld.gov.au

18.1 Certification of financial statements

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

For **departments**, the annual report is to include a copy of the certification of financial statements signed by the accountable officer and chief finance officer according to section 62 of the FAA and section 42 of the FPMS.

For **statutory bodies**, the annual report is to include a copy of the certification of financial statements signed by the Chair of the statutory body and the person responsible for the statutory body's financial administration according to section 62 of the FAA and section 43 of the FPMS.

18.2 Independent Auditor's Report

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

The authorised auditor will provide an Independent Auditor's Report, which is required to be included in the annual report following the financial statements (required by section 50 of the FPMS).

PART C Production and publication

19. Production

19.1 Production cost containment

Containing costs is to be a prime consideration in the preparation of the annual report. In line with this principle, full details of costs associated with producing annual reports, including in-house staff and associated overhead costs, are to be identified and compiled, and reviewed annually by the agency before subsequent publications.

Agencies must keep associated costs to produce annual reports to a minimum.

The *Less Paper Parliament Strategy* means that agencies must produce their annual reports electronically, with only a single hard copy of the annual report and financial statements required to be tabled in Parliament. In addition, the Committee of the Legislative Assembly determines the number of hard copies to be supplied to the Clerk (*Standing Rules and Orders of the Legislative Assembly Standing Order No. 24*).

Hard copies need only be photocopies of the report and do not need to be professionally printed documents.

It is important to note that:

- in-house production and printing of the annual report is strongly encouraged
- only the minimum quantity to meet tabling and legal deposit requirements should be printed
- agencies may use photographs in the report provided that they are illustrative and relevant to the narrative
- the hard copies should be printed in black and white; however, the online version may include colour.

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

More information:

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

19.2 Copywriting, design and web services

External consultants are not to be engaged to write copy (content) for annual reports.

The decision on whether to engage external contractors for design and layout of the annual report is at the discretion of each agency.

An external design agency may be contracted to design and layout an annual report; however, the quality of production achievable through internal agency desktop publishing systems is sufficient for the minimum standard of annual report presentation.

The decision on whether to engage external contractors for online publication of annual reports where there is no in-house expertise in web design (apart from reproducing the hard copy annual report as a PDF file or files) is at the discretion of each agency.

More information:

- **Contact:** Communication Services, Department of the Premier and Cabinet
annual.reports@premiers.qld.gov.au Tel: 3003 9125
-

20. Design and layout

20.1 Cover templates (outside cover and CD-ROM)

For agencies that follow the Queensland Government corporate identity, the outside cover design is mandatory. Communication Services in DPC is responsible for designing and distributing the cover templates for use by all Queensland Government agencies.

Statutory bodies that use the Queensland Government Coat of Arms on publications should use the mandated cover design.

Agencies should note that the mandated cover design applies to the outside front cover only. If agencies opt to get their annual report printed externally, a plain back cover reflecting the front cover design should be created.

Agencies will be responsible for individualising their own covers by inserting their department or statutory body name. Each agency must submit final cover artwork for sign-off by DPC (annual.reports@premiers.qld.gov.au) before the annual report is printed.

Other agencies that do not follow the Queensland Government corporate identity (i.e. they have their own logo and corporate branding) are required to follow the general format and presentation requirements for annual reports only.

20.2 Format for paper (tabled) copies

Annual reports must be produced in a form that can be reproduced easily and inexpensively.

Annual reports are to conform to the standard A4 size and should be portrait in orientation.

It is recommended that agencies print hard copies internally in black and white and staple twice down the left hand side.

Whether printing in-house or outsourcing, the following requirements should be adhered to:

Cover – outside front and outside back cover (a back cover is not necessary when printing in-house) must be either:

- printed on standard paper stock (white 80gsm) using the cover template (see section 20.1)

(Note – if producing front and back cover on standard paper stock, clear plastic binding covers (front and back) should be used to protect the document)

or

- printed on a heavier environmentally sustainable paper stock (up to 300gsm). Foil stamping, spot varnish, celloglaze, embossing and other complex procedures such as die-cutting are not permitted.
-

Internal pages - copy paper 80gsm or paper that has high environmental credentials (preferably manufactured in Australia) 80gsm to 120gsm.

Finishing/Binding – annual reports printed in-house should be stapled twice down the left hand side of the document. Where the printing is outsourced, the cost of the binding/finishing must be considered.

20.3 Multiple volumes

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

20.4 Use of colour

Cover – the use of colour is permitted for the annual report cover.

All core Queensland Government agency's annual reports, and the annual reports of statutory bodies that need to comply with the Queensland Government corporate identity, must use the annual report cover supplied by DPC.

Internal pages – colour is permitted on internal pages to enhance the content for example in diagrams, graphs or maps.

It should be noted that the colour black can be used at various tints (recommended tints 20, 40, 60, 80, or 100 per cent). Dark tints should be used sparingly as text can be difficult to read and may not photocopy.

Printed copies should still be produced in black and white format, with colour used only for the online version.

20.5 Use of photographs

Minimal use of photographs is permitted in core Queensland Government agency's annual reports, where they add value to the content or for illustrative purposes. For example a photograph depicting flood devastation or an art exhibition would be acceptable; chapter page photographs or space fillers would not.

20.6 Content design

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

- develop a logical sequence of information
- use clear and consistent headings along with appropriate charts, graphs and tables (minimal use of photographs) to enhance and support key messages
- use comprehensive navigation aids through the report for users to easily identify information of interest (e.g. section headings, icons etc).

More information:

- **Contact:** For technical queries regarding the annual report artwork - Communication Services, Department of the Premier and Cabinet
annual.reports@premiers.qld.gov.au Tel: 300 39125
-

21. Queensland Government corporate identity

The Queensland Government corporate identity must be used in all Queensland Government department annual reports. The following points provide a brief outline of relevant sections of the corporate identity requirements.

If an external design agency is contracted to design and layout the annual report, agencies must ensure that they are provided with the Queensland Government *Corporate Identity Manual*, along with the annual report cover template files, and use the corporate typefaces.

21.1 Typefaces (font)

The corporate typefaces *Meta* and *Rotis Serif*, which are available in graphic and production areas across government must be used. *Meta* is the preferred typeface for situations where only a small amount of text is used, such as headings. *Rotis Serif* is the preferred typeface for large amounts of text, such as body text.

For web accessible version of the annual report, and for annual reports produced on desktop (e.g. Word document), the alternative corporate typefaces (*Arial* and *Times*) are acceptable.

Please consult the *Corporate Identity Manual* in the first instance for further information about using the typefaces, and then contact the department's corporate identity coordinator for further information.

21.2 Text layout

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

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

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

- *Style manual for authors, editors and printers* (6th edn.), Commonwealth Government, Snooks & Co (2002)
- *The Macquarie Concise Dictionary*, 5th Edition, Macquarie Library, Delbridge, A & Bernard, J.R.L. (2005).

More information:

- Questions about the use of the corporate identity standards should be directed to each department's corporate identity coordinator
-

-
- Queensland Government *Corporate Identity Manual*
<http://premiers.govnet.qld.gov.au/logos/manual.html>
 - **Contact:** For technical queries regarding the annual report design and layout - Communication Services,
Department of the Premier and Cabinet
annual.reports@premiers.qld.gov.au Tel: 300 39125
-

22. Timeframes (approval and tabling process)

22.1 Financial statements

Departments and **statutory bodies** are required to have their financial statements finalised and audited **no later than two months after the close of each financial year** (required by section 62 and of the FAA and section 45(2)-(3) of the FPMS).

See section 18 for further information.

22.2 Approval by the accountable officer or statutory body

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

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

See section 8 for further information.

22.3 Submission to the appropriate Minister

Departments and **statutory bodies** must submit a copy of the annual report to the appropriate Minister by a date agreed between the agency and the appropriate Minister (FPMS section 49(1)).

The annual report must be tabled in Parliament **within 3 months** of the close of each financial year (FPMS section 49(2)-(4)) unless a time extension is granted.

22.4 Tabling of annual reports

The appropriate Minister is required to table a copy of the annual report of each relevant department or statutory body in the Legislative Assembly within 3 months of the close of each financial year (required by sections 49(2)-(4) and (6) of the FPMS).

See section 23 for specific tabling requirements.

23. Tabling requirements

A single hard copy of the annual report and financial statements required to be tabled must be provided to the Clerk (this will be the actual document tabled) along with a covering letter from the appropriate Minister requesting the report be tabled in accordance with the relevant legislation and Standing Orders. While statute requires the annual report be tabled, Standing Orders govern the actual tabling of the annual report.

The covering letter should specify each document to be tabled, particularly in the case of financial statements included in annual reports as a CD and any annual reports that comprise more than one volume.

Example:

Dear Mr Laurie

Please find enclosed the Office of the State Coroner Annual Report 2015-16 and required copies for distribution. In accordance with section 77 (4) of the Coroners Act 2003 and Standing Order 31, I request that the report be tabled today.

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

In addition to the tabling copy the Committee of the Legislative Assembly determines the number of hard copies to be supplied to the Clerk (*Standing Rules and Orders of the Legislative Assembly Standing Order No. 24*). Hard copies need only be photocopies of the report and do not need to be formally printed documents.

If financial statements are not printed in the annual report and are instead provided on a CD, 2 printed copies must be provided for tabling purposes.

The Queensland Parliament's tabled papers database and website provides electronic access to the contents of all tabled papers, including annual reports. The Legislative Assembly amended standing orders to reflect the database, and the requirement for agencies to provide the Clerk with electronic versions of all tabled documents (*Standing Rules and Orders of the Legislative Assembly Standing Order No. 26*). It is preferable that agencies provide electronic versions on the day before tabling.

The annual report that is tabled is the official tabled paper. The electronic version that is provided to the Table Office must be identical to this.

Electronic versions must be:

- in searchable PDF format (not a scanned image)
- consistent in content and otherwise with the paper copy to be tabled
- provided as a single document only
- emailed to TableOffice@parliament.qld.gov.au
- documents over 5MB should be provided on a CD or USB and delivered to the Table Office (Room A. 18 Parliament House, Cnr Alice and George Streets, Brisbane).

| Category | Printed quantity required | Electronic copy required |
|------------------------|---------------------------|--------------------------|
| Department * | 10 | Yes |
| Board * | 10 | Yes |
| Authority * | 10 | Yes |
| Tribunal | 10 | Yes |
| Foundation | 10 | Yes |
| Council | 10 | Yes |
| Other Statutory Bodies | 10 | Yes |
| Errata and Addenda | 10 | Yes |

* Note – if financials are provided on a CD, 2 printed copies must be provided with the annual report for tabling purposes.

More information:

- Queensland Parliament - Tabled Papers
<http://www.parliament.qld.gov.au/work-of-assembly/taled-papers>
 - *Standing Rules and Orders of the Legislative Assembly of Queensland*
<https://www.parliament.qld.gov.au/documents/assembly/procedures/StandingRules&Orders.pdf>
 - Queensland Legislative Assembly - *Table Office Requirements: Guidelines for Departments and Agencies*
<https://www.parliament.qld.gov.au/work-of-assembly/taled-papers/taled-procedures-guidelines>
 - **Contact:** Table Office, Parliament House
TableOffice@parliament.qld.gov.au Tel: 355 36401
-

24. Late tabling of annual reports

The appropriate Minister may extend, or further extend, the preparation and tabling date of the annual report for a **department** or **statutory body** by written notice given to the accountable officer of the department or to the statutory body (required by section 49(3) of the FPMS).

However, if the extension is for a period of more than six months after the end of the financial year, section 49(4) of the FPMS requires that the appropriate Minister must, within 14 days of giving the extension, table in the Legislative Assembly a written statement (generally in the form of a separate written letter) giving reasons for the extension.

The written statement tabled in Parliament must state:

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

25. Changes to annual report (after tabling)

Generally, once an annual report has been tabled in the Legislative Assembly, there should be no additions, deletions or amendments to the report.

If a change must be made after the annual report has been tabled, the same procedure should be followed as for the original copy tabled (see sections 22 and 23). The additional material should go through the tabling process and be distributed as an erratum or addendum to the original. The erratum or addendum must be provided on A4 paper. The first page of the erratum or addendum should clearly indicate the report to which it relates.

Alternatively, the annual report for the following reporting period should include information to correct the record.

More information:

- **Contact:** Performance Unit, Department of the Premier and Cabinet
pm@premiers.qld.gov.au Tel: 300 39192
-

26. Statutory obligation to distribute copies of the annual report

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

Under the *Libraries Act 1988* and the *Copyright Act 1968* agencies are required to provide an electronic or printed copy (not CD-ROM) of the annual report for legal deposit to the following libraries as it is an official publication (not a public record):

- 1 electronic or printed copy to State Library of Queensland (Legal Deposit Unit)

Where print and electronic versions exist the electronic version is preferred. Electronic files must be in a PDF (preferably) or a Microsoft Word (.doc) format

Send electronic files to: legaldeposit@slq.qld.gov.au or deposit e-publications via the self-deposit Wizard at:

<http://www.slq.qld.gov.au/resources/publishers/legal-deposit/wizard>

Send printed copy to:

Legal Deposit
Discovery, Level 5
State Library of Queensland
PO Box 3488
South Brisbane Q 4101

Contact: Libby Fielding – 3840 7852

- 1 printed copy and 1 electronic copy to Queensland Parliamentary Library

Send printed copy to:

Monica Pearce
Queensland Parliamentary Library
Parliament House
Alice Street
Brisbane 4000

Send electronic copy to:

QPL.Acquisitions@parliament.qld.gov.au

- 1 printed copy to National Library of Australia:

Australian Serials Unit
(Legal Deposit)
National Library of Australia
Canberra ACT 2600

www.nla.gov.au/sites/default/files/legaldeposit_june2012.pdf

Annual reports should be made available to the general public by electronic means where possible. Section 49(7) of the FPMS requires that the annual report (and financial statements) are to be available in hard copy format for those people who do not have access to electronic means, and the electronic report must state how paper copies can be obtained (see section 28). It is recommended that hard copies are provided at no cost.

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

27. Online accessibility standards and guidelines

Departments, agencies and other bodies should manage compliance for the publishing of their annual report as they do for all other web publishing.

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

Agencies and other bodies are reminded they may have accessibility obligations under IS26 and/or Australian Government Requirements that relate to all online publishing.

More information:

- *Information Standard 26 (IS26): Internet*
<https://www.qgcio.qld.gov.au/products/qgea-documents/548-information/2446-internet-is26>
- Australian Government Web Guide: Accessibility
<http://webguide.gov.au/accessibility-usability/accessibility/>
- Queensland Government consistent user experience (CUE) standard
<http://www.qld.gov.au/web/cue/>
- World Wide Web Consortium (W3C) Web Content Accessibility Guidelines 2.0
<http://www.w3.org/TR/WCAG20/>
- **Contact:** Online Communication, Department of the Premier and Cabinet
csonline@premiers.qld.gov.au Tel: 300 39137

28. Online publication of the annual report

28.1 Minimum requirements for online publication

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

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

- The annual report must be accessible from the home page of the agency website for a period of time reflective of perceived customer demand and balanced with other communication priorities.
- Online access to all component sections of the annual report must be available from a single webpage, a cover or landing page, from which all annual report content, including the financial statements, can be drilled down and accessed from.
- A direct link must be provided from the agency's website to Parliament's tabled papers website database (see section 23) as the official electronic version of the annual report.
- A sample disclaimer is provided:

DISCLAIMER

The materials presented on this site are provided by the Queensland Government for information purposes only. Users should note that the electronic versions of the annual report on this site is not recognised as the official or authorised version. The official copy of the annual report, as tabled in the Legislative Assembly of Queensland can be accessed from the Queensland Parliament's tabled papers website database:

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

-
- All content in the printed (tabled) annual report must be available online.
 - The content of the online annual report must be consistent with the printed (tabled version). Links to or publishing of additional information with the annual report are not recommended.
 - The annual report must be published online:
 - in Portable Document Format (PDF)
 - as a single file for the entire annual report and
 - as multiple files representing sections (i.e. smaller files linked to from a HTML cover page).
 - in an alternative accessible format (HTML, Word or similar text format)

PDF's should be formatted with accessibility in mind, using approaches to improve accessibility, and cannot be scanned images of hard copy annual reports.

- Agencies must provide information on the landing page in relation to the public availability of the annual report including contact details (telephone and email address) for further information.
- Agencies should ensure the strategic plan relating to the most current annual report remains accessible from the agency's website for as long as the annual report remains current.
- Agencies must establish a website analytics tool to monitor the online access of annual reports to assess the ongoing effectiveness of online annual reporting as a medium for delivering that information to stakeholders (see section 29).
- **Departments** must provide a link to the online location of their annual report to the Queensland Government website (see section 28.4).
- Agencies must make their annual report available from their agency website 'Right to Information' section, in its publication scheme.
- Departments may choose to exceed the minimum requirements by for example, publishing the full annual report in HTML (see section 28.3).

More information:

- Australian Government Web Guide: PDF Accessibility
<http://webguide.gov.au/accessibility-usability/accessibility/pdf-accessibility>
- **Contact:** Online Communication, Department of the Premier and Cabinet
csonline@premiers.qld.gov.au Tel: 300 39137

28.2 Specific requirements for audited financial information

Audit Association

When the financial information presented on a website includes an audit report, or when information includes financial information that

has the appearance of being audited, there is the potential for audit association to be implied.

It is the responsibility of the accountable officer or statutory body to implement controls:

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

Electronic publication of audited financial statements

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

However, agencies should place a disclaimer with the financial information indicating that the statements are not to be used as an official copy and advising where an official copy of the annual report can be obtained.

A sample disclaimer is provided:

DISCLAIMER

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

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

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

It is permissible for agencies to include signatures on the independent audit report for financial statements published on websites and other electronic media.

28.3 Additional considerations for online publishing

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

- the full annual report in HTML
- the full financial statements in HTML
- raw data (CSV or similar) for all tabular and graphically presented information.

28.4 Queensland Government website

For ***departments only***, individual annual reports are linked to the Queensland Government website:

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

A link to each department's online annual report is to be emailed to: csonline@premiers.qld.gov.au.

28.5 Availability of previous annual reports online

It is recommended that agencies ensure annual reports for the past three years remain accessible on agency websites.

Annual reports older than three years are not required to be accessible on agency websites; however, a contact should be listed who can supply the information, and/or advise that it is available from the State Library.

See also section 28.1.

29. Feedback surveys

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

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

- presentation of content
- ease of navigation
- value of information
- style of language
- level of detail provided
- suggestions for improvement
- overall rating
- category of user (i.e. industry professional, elected official, academia, federal/state/local government employee etc).

The feedback survey on the *Get Involved* website is available from:

www.qld.gov.au/annualreportfeedback

More information:

- **Contact:** Performance Unit, Department of the Premier and Cabinet

pm@premiers.qld.gov.au

Tel: 300 39192

PART D Machinery of government

30. Purpose of Part D Machinery of government

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

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

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

Some common examples of MOG changes are:

- changes to the Administrative Arrangements following a decision to re-distribute public business between Ministers of government
- changes to the Departmental Arrangements following a decision to abolish or create a department/agency or to move functions/responsibilities between departments/agencies, including into, or out of, the Queensland public sector
- creation of a new statutory body, or abolition of a statutory body.

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

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

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

More information:

- *Administrative Arrangements Orders*
<https://www.qld.gov.au/about/how-government-works/structure-changes/>
- *Checklist for Organisational Change – Managing Machinery of Government Changes*, QAO
https://www.qao.qld.gov.au/files/file/publications/Checklist_for_Organisational_Change_April_2012.pdf
- *Financial Accountability Handbook- Volume 4, Information Sheet 4.6 – Machinery of Government*, Queensland Treasury
<https://www.treasury.qld.gov.au/office/knowledge/docs/financial-accountability-handbook/volume-4-monitoring-assess.shtml>
- *FRR 2F Machinery-of-Government Changes, Financial Reporting Requirements for Queensland Government Agencies*, Queensland Treasury
<https://www.treasury.qld.gov.au/publications-resources/fin-reporting-req/index.php>
- *Checklist – Managing Public Records through Machinery of Government Changes*, Queensland Archives

- **MOG changes**

Contact: Executive Recruitment and Contracts, Public Service Commission
commission.psc@psc.qld.gov.au Tel: 300 32823

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

Contact: Performance Unit, Department of the Premier and Cabinet
pm@premiers.qld.gov.au Tel: 300 39192

- **Financial reporting impacts of MOG changes**

Contact: Fiscal Strategy Division, Queensland Treasury
fmhelpdesk@treasury.qld.gov.au

31. Abolished departments and statutory bodies – final reports

Abolished departments and statutory bodies must prepare a final report for the final period of the department or statutory body.

Section 53 of the FPMS sets out the requirements in relation to preparation of a final report for departments and statutory bodies.

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

31.1 Non-financial reporting requirements

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

The final report must meet the majority of reporting requirements as a normal annual report – refer to section 53 of the FPMS. It is recommended that in most cases, abolished agencies treat the preparation of a final report the same as a normal annual report.

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

- *Letter of compliance*

The letter of compliance (refer to section 8) required to be included in each annual report should provide explanatory information about the MOG change.

To assist, sample text for various circumstances is included which may be used:

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

The report outlines the activities and achievements of the former [department name] and the XXX Division of the former [department name].

If a MOG change occurs on a date that is not at the end of the month, it is acceptable for non-financial performance information to

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

More information:

- **Contact:** Performance Unit, Department of the Premier and Cabinet
pm@premiers.qld.gov.au Tel: 300 39192

31.2 Financial reporting requirements

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

More information:

- FRR 2F Machinery-of-Government Changes, *Financial Reporting Requirements for Queensland Government Agencies*
<https://www.treasury.qld.gov.au/publications-resources/fin-reporting-req/index.php>
- **Contact:** Fiscal Strategy Division, Queensland Treasury
fmhelpdesk@treasury.qld.gov.au

31.3 Production requirements (including timeframes)

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

Note that the title of the document should be:

'Final Report for [department name] for the period XXX to XXX'

For **departments**, the final report must be prepared within one month after the Auditor-General issues a report about the financial statements (section 53(1) of the FPMS).

The final report must be provided by the former accountable officer to the former appropriate Minister (or another Minister determined by the Treasurer), for the abolished department (section 53(1) of the FPMS).

A copy of the final report must be tabled by the former appropriate Minister (or another Minister determined by the Treasurer), within 14 days of receiving it (section 53(4) of the FPMS).

For **statutory bodies**, the administering department for the abolished statutory body must prepare the final report for the statutory body within one month after the Auditor-General issues a report about the financial statements (section 53(2) of the FPMS).

The final report must be provided by the administering department for the abolished statutory body, to the former appropriate Minister (or another Minister determined by the Treasurer) for the abolished statutory body (section 53(2) of the FPMS).

A copy of the final report must be tabled by the former appropriate Minister (or another Minister determined by the Treasurer), within 14 days of receiving it (section 53(4) of the FPMS).

32. Continuing departments and statutory bodies with new or changed functions

Continuing departments and statutory bodies with new or changed functions must produce an annual report.

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

Agencies with changed functions are required to report on their new agency structure, operations and performance for the whole financial year, whether or not the former agency continues to exist.

32.1 Non-financial reporting requirements

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

- Letter of compliance

The letter of compliance (refer to section 8) required to be included in each annual report should provide explanatory information about the MOG change.

To assist, the following sample text may be used:

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

- Introductory Information

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

Annual reports should clearly identify the benefits of the MOG changes in terms of efficiency, effectiveness or economy. Agencies should also identify how they are meeting the commitments made to the community in the superseded strategic plan/s of the former agency.

More information:

- **Contact:** Performance Unit, Department of the Premier and Cabinet
pm@premiers.qld.gov.au Tel: 300 39192

32.2 Financial reporting requirements

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

More information:

- FRR 2F Machinery-of-Government Changes, *Financial Reporting Requirements for Queensland Government Agencies*
<https://www.treasury.qld.gov.au/publications-resources/fin-reporting-req/index.php>

-
- **Contact:** Fiscal Strategy Division, Queensland Treasury
fmhelpdesk@treasury.qld.gov.au

32.3 Production requirements (including timeframes)

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

33. New departments or statutory bodies

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

33.1 Non-financial reporting requirements

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

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

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

- Letter of compliance

The letter of compliance (refer to section 8) required to be included in each annual report should provide explanatory information about the MOG change.

To assist, sample text for various circumstances is included which may be used in various circumstances:

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

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

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

- Introductory information

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

Annual reports should clearly identify the benefits of the MOG changes in terms of efficiency, effectiveness or economy. Agencies should also demonstrate how they are meeting the commitments made to the community in the superseded strategic plan/s of the former agency.

More information:

- **Contact:** Performance Unit, Department of the Premier and Cabinet
pm@premiers.qld.gov.au Tel: 300 39192

33.2 Financial reporting requirements

The new agency must prepare the annual financial statements for the period from the agency's formation day until the end of the financial year in which the agency was formed. If formed within 4 months of the end of the financial year, the Treasurer can approve an extended first year. However, this approval would generally only be given where there has been a small number of immaterial transactions before the end of the first financial year (refer to section 44 of the FMPS and Information Sheet 5.2 of the *Financial Accountability Handbook*).

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

More information:

- FRR 2F Machinery-of-Government Changes, *Financial Reporting Requirements for Queensland Government Agencies*
<https://www.treasury.qld.gov.au/publications-resources/fin-reporting-req/index.php>
- **Contact:** Fiscal Strategy Division, Queensland Treasury
fmhelpdesk@treasury.qld.gov.au

33.3 Production requirements (including timeframes)

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

Note that the title of the document should be:

'Annual Report for [department/statutory body] for the period XXX to XXX'

PART E Open Data

34. General Information

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

The following information requirements must be reported online:

- Consultancies
- Overseas travel
- Queensland Language Services Policy.

To ensure information is reported consistency by agencies, additional guidance, reporting templates and meta data forms are available at:

<http://www.premiers.qld.gov.au/publications/categories/guides/annual-report-guidelines.aspx>

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

All **departments** have officers responsible for publishing to the open data portal and can be contacted directly or via email on [opendata@\[department domain\].qld.gov.au](mailto:opendata@[department domain].qld.gov.au). If a department or agency utilises corporate/shared services from another department, the department providing these services should, where possible, assist in uploading data to the open data portal. For **statutory bodies**, the administering department should assist in uploading data to the open data portal.

More information:

- Queensland Government Open Data
<https://data.qld.gov.au>
- Queensland Government Open Data Publishing Standards
<https://www.publications.qld.gov.au/dataset/publishing-standards-data-qld-gov-au>
- **Contact:** Open Data Policy, Digital Economy and Productivity, Department of Science, Information Technology and Innovation
opendata@qld.gov.au Tel: 371 97791

34.1 Consultancies

For **departments** and **statutory bodies**, the following information about consultancies must be disclosed:

- consultancies expenditure broken down into categories relevant to the agency

-
- the total cost of consultancies.

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

<http://www.premiers.qld.gov.au/publications/categories/guides/annual-report-guidelines.aspx>

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

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

More information:

- Procurement Guidance (in particular; *Engaging and managing consultants*, which includes definitions for consultants and contractors)

<http://www.hpw.qld.gov.au/aboutus/ReportsPublications/Guidelines/Pages/procurement.aspx>

- *Queensland Procurement Policy*

<http://www.qld.gov.au/procurement-policy>

- **Contact:** Procurement Transformation Division, Department of Housing and Public Works
betterprocurement@hpw.qld.gov.au Tel: 321 53543

34.2 Overseas travel

Departments and **statutory bodies** must disclose information in relation to overseas travel.

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

<http://www.premiers.qld.gov.au/publications/categories/guides/annual-report-guidelines.aspx>

Agencies must disclose:

- for
 - **departments**, the name of the officer and their position
 - **statutory bodies**, the name of member and their office or position
- the destination and reason for travel
- the cost of the travel (travel, accommodation and on-costs), including an indication of contribution from other agencies or sources
- when the same officer travels to the same destination more than two times in a reporting period, it is permissible to list the multiple trips as one entry; however, a notation must be included

to indicate that the one entry incorporates multiple trips (state how many trips)

- when many officers travel for a particular purpose on the same trip, it is permissible to list the trip as one entry; however, all of the relevant officers' names and positions must be included in the entry.

More information:

- **Contact:** Performance Unit, Department of the Premier and Cabinet
pm@premiers.qld.gov.au Tel: 300 39192
- For assistance in obtaining system generated reports on overseas travel contact:
Procurement Transformation Division, Department of Housing and Public Works
Qtravel@hpw.qld.gov.au Tel: 321 53522

34.3 Queensland Language Services Policy (QLSP)

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

Departments and **participating statutory bodies** are only required to report when they commence using interpreters (e.g. if an agency does not use interpreters they are not required to report). However, participating agencies should advise Multicultural Affairs Queensland that they have not engaged interpreter services for the financial year.

To ensure information is reported consistently by agencies, the Department of Communities, Child Safety and Disability Services has developed data dictionaries which are available on request.

To ensure information on performance measures are reported consistently, the reporting template and meta data form must be used - available at:

<http://www.premiers.qld.gov.au/publications/categories/guides/annual-report-guidelines.aspx>

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

More information

- **Contact:** Strategy and Advice, Multicultural Affairs Queensland, Department of Communities, Child Safety and Disability Services
MAQ@communities.qld.gov.au Tel: 322 45006
-

ATTACHMENT A - Letter of compliance (template)

[date]

The Honourable MP
Minister for
[address]
Brisbane Qld 4000

Dear

I am pleased to submit for presentation to the Parliament the Annual Report 2015-2016 and financial statements for *[department / statutory body]*.

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements can be *[found at page ** of this annual report]*.

Yours sincerely

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

ATTACHMENT B – Compliance Checklist (template)

| Summary of requirement | | Basis for requirement | Annual report reference |
|---------------------------------------|--|--|-------------------------|
| Letter of compliance | <ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s | ARRs – section 8 | |
| Accessibility | <ul style="list-style-type: none"> Table of contents Glossary | ARRs – section 10.1 | |
| | <ul style="list-style-type: none"> Public availability | ARRs – section 10.2 | |
| | <ul style="list-style-type: none"> Interpreter service statement | <i>Queensland Government Language Services Policy</i> ARRs – section 10.3 | |
| | <ul style="list-style-type: none"> Copyright notice | <i>Copyright Act 1968</i> ARRs – section 10.4 | |
| | <ul style="list-style-type: none"> Information Licensing | <i>QGEA – Information Licensing</i> ARRs – section 10.5 | |
| General information | <ul style="list-style-type: none"> Introductory Information | ARRs – section 11.1 | |
| | <ul style="list-style-type: none"> Agency role and main functions | ARRs – section 11.2 | |
| | <ul style="list-style-type: none"> Operating environment | ARRs – section 11.3 | |
| Non-financial performance | <ul style="list-style-type: none"> Government's objectives for the community | ARRs – section 12.1 | |
| | <ul style="list-style-type: none"> Other whole-of-government plans / specific initiatives | ARRs – section 12.2 | |
| | <ul style="list-style-type: none"> Agency objectives and performance indicators | ARRs – section 12.3 | |
| | <ul style="list-style-type: none"> Agency service areas and service standards | ARRs – section 12.4 | |
| Financial performance | <ul style="list-style-type: none"> Summary of financial performance | ARRs – section 13.1 | |
| Governance – management and structure | <ul style="list-style-type: none"> Organisational structure | ARRs – section 14.1 | |
| | <ul style="list-style-type: none"> Executive management | ARRs – section 14.2 | |
| | <ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) | ARRs – section 14.3 | |
| | <ul style="list-style-type: none"> <i>Public Sector Ethics Act 1994</i> | <i>Public Sector Ethics Act 1994</i> ARRs – section 14.4 | |
| | <ul style="list-style-type: none"> Queensland public service values | ARRs – section 14.5 | |

| Summary of requirement | Basis for requirement | Annual report reference | |
|--|---|--|--|
| Governance – risk management and accountability | <ul style="list-style-type: none"> • Risk management | ARRs – section 15.1 | |
| | <ul style="list-style-type: none"> • Audit committee | ARRs – section 15.2 | |
| | <ul style="list-style-type: none"> • Internal audit | ARRs – section 15.3 | |
| | <ul style="list-style-type: none"> • External scrutiny | ARRs – section 15.4 | |
| | <ul style="list-style-type: none"> • Information systems and recordkeeping | ARRs – section 15.5 | |
| Governance – human resources | <ul style="list-style-type: none"> • Workforce planning and performance | ARRs – section 16.1 | |
| | <ul style="list-style-type: none"> • Early retirement, redundancy and retrenchment | Directive No.11/12 <i>Early Retirement, Redundancy and Retrenchment</i> Directive No.16/16 <i>Early Retirement, Redundancy and Retrenchment</i> (from 20 May 2016) ARRs – section 16.2 | |
| Open Data | <ul style="list-style-type: none"> • Consultancies | ARRs – section 17 ARRs – section 34.1 | |
| | <ul style="list-style-type: none"> • Overseas travel | ARRs – section 17 ARRs – section 34.2 | |
| | <ul style="list-style-type: none"> • Queensland Language Services Policy | ARRs – section 17 ARRs – section 34.3 | |
| Financial statements | <ul style="list-style-type: none"> • Certification of financial statements | FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 18.1 | |
| | <ul style="list-style-type: none"> • Independent Auditor’s Report | FAA – section 62 FPMS – section 50 ARRs – section 18.2 | |

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2009*

ARRs *Annual report requirements for Queensland Government agencies*