

## ATTACHMENT B: Compliance checklist - Annual Report

FAA *Financial Administration and Audit Act 1977*

FMS *Financial Management Standard 1997*

ARGs *Annual Reporting Guidelines for Queensland Government Agencies*

Summary of requirement		Basis for requirement	Annual report reference
Accessibility	<ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARGs – section 8.1	Yes Appendix E – Page 129
	<ul style="list-style-type: none"> <li>Public availability</li> </ul>	FMS – section 95 (1) (i)	Inside front cover
	<ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>	<i>Queensland Government Language Services Policy</i>	Inside front cover
	<ul style="list-style-type: none"> <li>Copyright notice</li> </ul>	<i>Copyright Act 1968</i>	Inside front cover
Letter of Compliance	<ul style="list-style-type: none"> <li>A letter of compliance from the accountable officer or statutory body to the relevant Minister(s)</li> </ul>	ARGs – section 9	From the Chancellor – Page 1
Introductory Information	<ul style="list-style-type: none"> <li>Agency role and main functions</li> <li>Operating environment</li> <li>External scrutiny</li> <li>Machinery of Government changes</li> <li>Review of proposed forward operations</li> </ul>	FMS – section 95 (1) (a) and (b) ARGs – section 10.3 FMS – section 95 (1) (f), (e), (j) ARGs – section 10.3 ARGs – section 10.3 FMS – section 95 (1) (h)	Who we are and what we do – Page 3 Organisational Structure – Page 5 Review of Activities – Page 27 Strategic Plan – Page 18
Agency Performance	<ul style="list-style-type: none"> <li>Government objectives for the community</li> </ul>	FMS – section 95 (1) (a) and (i)	N/A
	<ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>	ARGs – section 11.5	Review of Activities – Pages 27-36
	<ul style="list-style-type: none"> <li>Agency outputs and output performance measures</li> </ul>		Statistics – Pages 44-51
Summary of Financial Information	<ul style="list-style-type: none"> <li>Summary of financial information</li> </ul>	ARGs – section 12	Financial Viability and Summary – Page 44
	<ul style="list-style-type: none"> <li>Disclosure of budget v actual results</li> </ul>	ARGs – section 12.3	<i>Optional</i>
Governance – Management and Structure	<ul style="list-style-type: none"> <li>Organisational structure</li> </ul>	FMS – section 95 (1) (f) (iii)	Organisational Structure – Page 5
	<ul style="list-style-type: none"> <li>Executive management</li> </ul>	FMS – section 95 (1) (f) (iii)	Management Structure – page 4

Summary of requirement	Basis for requirement	Annual report reference	
	<ul style="list-style-type: none"> <li>• <b>Related entities</b></li> </ul>	FMS – section 96 (1)	Corporate Governance – Page 16
	<ul style="list-style-type: none"> <li>• <b>Schedule of statutory authorities or instrumentalities</b></li> </ul>	FMS – section 96 (2)	Corporate Governance – Pages 9-17
	<ul style="list-style-type: none"> <li>• <b>Boards and committees</b></li> </ul>	ARGs – section 13.5	Committee Structure-Page 17
	<ul style="list-style-type: none"> <li>• <b>Public Sector Ethics Act 1994</b> - implementation statement giving details of the action taken during the reporting period</li> </ul>	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule)	Corporate Governance-Page 11
	<ul style="list-style-type: none"> <li>• <b>Whistleblowers Protection Act 1994</b> - public interest disclosures received</li> </ul>	<i>Whistleblowers Protection Act 1994</i> (sections 30 – 31 and Schedule)	Corporate Governance-Page 11
<b>Governance – Risk Management and Accountability</b>	<ul style="list-style-type: none"> <li>• <b>Risk management</b></li> </ul>	FMS – section 95 (1) (k)	Corporate Governance-Page 15
	<ul style="list-style-type: none"> <li>• <b>Audit committee</b></li> </ul>	ARGs – section 14.2	Corporate Governance – Page14
	<ul style="list-style-type: none"> <li>• <b>Internal audit</b></li> </ul>	ARGs – section 14.3	Corporate Governance-Page 14
<b>Governance – Human Resources</b>	<ul style="list-style-type: none"> <li>• <b>Workforce planning, retention and turnover</b></li> </ul>	FMS – section 95 (1) (f) (iii)	People and Culture-Page 38
	<ul style="list-style-type: none"> <li>• <b>Voluntary Early Retirement (VER)</b></li> </ul>	Directive No.11/05 <i>Voluntary Early Retirement (VER)</i>	People and Culture-Page 39
	<ul style="list-style-type: none"> <li>• <b>Retrenchments</b></li> </ul>	Directive No.10/05 <i>Retrenchment</i>	People and Culture-Page 39
	<ul style="list-style-type: none"> <li>• <b>Initiatives for women</b></li> </ul>	ARGs – section 15.4	People and Culture-Page 39
<b>Governance - Operations</b>	<ul style="list-style-type: none"> <li>• <b>Consultancies</b></li> </ul>	FMS – section 95 (1) (eb)	Appendix C– Page 63
	<ul style="list-style-type: none"> <li>• <b>Overseas travel</b></li> </ul>	FMS – section 95 (1) (ea)	Appendix B– Page 54
	<ul style="list-style-type: none"> <li>• <b>Information systems and recordkeeping</b></li> </ul>	<i>Public Records Act 2002</i>	Corporate Governance-Page 13
	<ul style="list-style-type: none"> <li>• <b>Waste management</b></li> </ul>	<i>Environmental Protection (Waste Management) Policy 2000, Environmental Protection Act 1994</i>	N/A
<b>Other Prescribed</b>	<ul style="list-style-type: none"> <li>• <b>Shared services</b></li> </ul>	ARGs – section 17.2	N/A

Summary of requirement		Basis for requirement	Annual report reference
Requirements	<ul style="list-style-type: none"> <li>• Carbon emissions</li> </ul>	<i>Premier's Statement</i>	N/A
Optional Information that may be Reported	<ul style="list-style-type: none"> <li>• Corrections to previous annual reports</li> </ul>	ARGs – section 18.2	N/A
	<ul style="list-style-type: none"> <li>• Freedom of Information</li> </ul>	<i>Freedom of Information Act 1992</i>	Corporate Governance– Page 12
	<ul style="list-style-type: none"> <li>• Privacy policy</li> </ul>	Queensland Government <i>Privacy Policy</i>	Corporate Governance– Page 12
	<ul style="list-style-type: none"> <li>• Indigenous matters</li> </ul>	N/A	Inside front cover People and Culture-Page 38
	<ul style="list-style-type: none"> <li>• Native Title</li> </ul>	N/A	N/A
Financial Statements	<ul style="list-style-type: none"> <li>• Annual general purpose financial statements</li> </ul>	<i>Financial Reporting Requirements for Queensland Government Agencies</i>	Appendix D- Annual Financial Statements- Pages 64-126
	<ul style="list-style-type: none"> <li>• Certification of financial statements</li> </ul>	FAA – sections 39 and 46F	Appendix D- Annual Financial Statements- Page 126
	<ul style="list-style-type: none"> <li>• Independent Auditors Report</li> </ul>	FAA - sections 38AA(1) and 46FA(3)	Appendix D- Annual Financial Statements- Pages 127-128
	<ul style="list-style-type: none"> <li>• Remuneration disclosures</li> </ul>	<i>Financial Reporting Requirements for Queensland Government Agencies</i>	Appendix D- Annual Financial Statements- Page 103