

# Appendices

## Work Health and Safety Board Report

The Work Health and Safety (WHS) Board is the peak advisory body to the Queensland Government and the Minister for Employment and Industrial Relations, Minister for Racing, Minister for Multicultural Affairs on work health and safety matters.

The *Work Health and Safety Act 2011* established the Work Health and Safety Board under schedule 2, division 2 of the Act to advise

and make recommendations to the Minister regarding policies, strategies, allocation of resources and legislative arrangements for work health and safety. Through the board, key industry representatives work collaboratively to assist Workplace Health and Safety Queensland (WHSQ) in developing work health and safety strategies, legislation and advice.

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### Board membership

The previous WHS Board was appointed for a three year term from 22 March 2014 up to and including 21 March 2017. Its membership is detailed below.

#### Work Health and Safety Board membership 22 March 2014 to 21 March 2017

Previous Chair: Derek Pingel, Past Executive President, Queensland Master Builders' Association

##### Representing employers

David Foote Chief Executive Officer, Australian Country Choice Pty Ltd

Peter Garske Past Chief Executive Officer, Queensland Trucking Association

Mick Crowe Managing Director, G&S Engineering Services

Vacancy

##### Representing workers

Amanda Richards Secretary/General Manager, Asbestos Related Diseases Support Society Queensland

Ian Leavers General President and Chief Executive Officer, Queensland Police Union of Employees

Bradley O'Carroll Former State Secretary, Plumbers Union Queensland

Wendy Streets Local Executive Secretary, Finance Sector Union of Australia, Queensland Branch

##### Other members

John Crittall Past Director, Construction Division, Master Builders Association Queensland

Murray Procter Partner, ClarkeKann Lawyers

Irene Violet Former General Manager Corporate Services, WorkCover Queensland  
Current Acting Assistant Director General, Queensland Shared Services,  
Department of Science, Information Technology and Innovation.

The current WHS Board was appointed for a three year term from 8 May 2017 up to and including 8 May 2020. Members are selected by the Minister for their knowledge and experience in work health and safety.

## Work Health and Safety Board membership 8 May 2017 to 8 May 2020

Chair: Dr Linda Colley, Senior Lecturer HRM/Industrial Relations, School of Business and Law, Central Queensland University

### Representing employers

David Foote	Chief Executive Officer, Australian Country Choice Pty Ltd
Mick Crowe	Managing Director, G&S Engineering Services
Melanie Roberts	Manager Workplace Health, Safety and Environmental Policy, Master Builders Queensland
Vacancy	

### Representing workers

Royce Kupsch	President, Construction, Forestry, Mining and Energy Union
Kate Ruttiman	Deputy General Secretary, Queensland Teachers Union
Sandra Eales	Assistant Secretary, Queensland Nurses Union
Ben Swan	Branch Secretary, Australian Workers' Union, Queensland Branch

### Other members

Jennifer Roberston	Consultant, Board Matters
Patrick Murphy	Chair of the Safety Institute of Australia
Bruce Watson	Chief Executive Officer, WorkCover Queensland

### Meetings

The board formally met three times during 2016–17.

## Work plan

In September 2016 the board held its annual planning day to develop its work plan for 2017. The plan is based upon the board's:

- ◆ goal to enhance the board's engagement and leadership to ensure a reduction in fatalities and serious injuries
- ◆ purpose to bring the views of Queensland business and workers to the Minister, in collaboration with Workplace Health and Safety Queensland, to improve work health and safety outcomes
- ◆ three strategic areas:
  - Strengthen our engagement – Increase engagement with stakeholders to improve work health and safety outcomes.
  - Drive a positive health and safety leadership culture.
  - Lead and influence industry to foster a positive culture in dealing with mental health issues and better understand the mental health environment in their workplace.

The board has adopted a variety of initiatives to specifically address the strategic areas identified in its work plan. These include the board's active involvement in and promotion of the Safety Leadership at Work program, the Mental Health at Work program and the Young Worker program.

The plan complements the *Australian Work Health and Safety Strategy 2012–2022* and supports the national targets to be achieved by 2022.

It also includes a range of actions which are designed to work collaboratively with business and workers to improve health and safety outcomes and create productive and innovative workplaces.

## Industry sector standing committees

The board is supported by six industry sector standing committees:

- ◆ Construction Industry Sector Standing Committee
- ◆ Health and Community Services Industry Sector Standing Committee
- ◆ Manufacturing Industry Sector Standing Committee
- ◆ Retail and Wholesale Industry Sector Standing Committee (incorporating hospitality, recreation and other services)
- ◆ Rural Industry Sector Standing Committee
- ◆ Transport and Storage Industry Sector Standing Committee.

These committees advise and make recommendations to the board about work health and safety in the industry sector for which the committee was established. Committee members are not remunerated.

On 22 March 2016 the Minister appointed a new term of committees up until and including 21 March 2019. These committees have met and work plans have been developed.

Payments to members of the board for 2016–17 totalled \$6,870.

# Electrical Safety Board report

The Electrical Safety Board is established under the *Electrical Safety Act 2002* (ES Act) to provide advice and make recommendations to the Minister about policies, strategies and legislative arrangements for electrical safety.

In accordance with the Queensland Government's election commitment, part 2 of the *Work Health and Safety and*

*Other Legislation Amendment Act 2015* commenced by proclamation on 8 April 2016 and amended the ES Act by reinstating the position of Commissioner for Electrical Safety and two statutory committees: the Electrical Safety Education Committee and the Electrical Equipment Advisory Committee. These committees report to the Board. Board and committee members represent employers, workers and the community.

## Board membership

Members were selected by the Minister for their knowledge of and practical experience in managing electrical safety. The board's membership also includes the Regulator under the ES Act.

The Commissioner for Electrical Safety was appointed by Governor in Council on 18 July 2016. On appointment, the Commissioner assumed the role of the chairperson of the Board and the Electrical Licensing Committee and oversight of the education and equipment committees.

## Electrical Safety Board membership from 10 November 2014 to 30 September 2017

Chair: Greg Skyring, Electrical Safety Commissioner

Regulator: Dr Simon Blackwood, Deputy Director-General Office of Industrial Relations Queensland Treasury

### Representing employers

Malcolm Richards	Chief Executive Officer, Master Electricians Australia
Michael Logan	Chief Executive Officer, National Electrical and Communications Association

### Representing workers

Keith McKenzie	State Assistant Secretary, Electrical Trade Union
Stacey Cowper	Electrician/Instrument Technician, Bechtel

### Representing the community

Nicola Irvine	Director, BMI Group
Bill Martin	Safety Advocate

## Board activities and achievements

The board met four times during 2016–17.

One of the functions of the Board is to develop a five year strategic plan for improving electrical safety.

The current plan, the *Electrical Safety Plan for Queensland 2014–2019*, sets out the board's vision and goals to support improvements in electrical safety in Queensland. The key objectives of the plan are to improve electrical safety awareness and engagement, strengthen collaborative relationships, monitor electrical safety compliance and performance, and plan for the future.

Specific targets under the plan include reducing the number of serious electrical incidents and ensuring Queensland's five year moving average electrical fatality rate is below the national average.

The board and the Commissioner for Electrical Safety reviewed the existing plan in November 2016 and developed a new five year plan for 2017–2022, following extensive stakeholder consultation with a wide range of community and industry leaders. The new plan is to be finalised by the end of 2017. Strategic themes to improve electrical safety have been identified around safety leadership at all points of the supply chain, emerging technologies, workforce skills and competence and the control of the global supply risk through design and quality standards.

## Other activities

The board considered and/or made recommendations on various other issues throughout the year, including:

- ◆ the KPMG review of regulatory requirements for Queensland electrical licences

- ◆ the activities of the electrical licensing, education and equipment committees
- ◆ the oversight of reports of electrical incidents and trends in electrical safety compliance outcomes
- ◆ the Electrical Safety Office’s statewide compliance and engagement program for engaging with the electrical industry and implementing cooperative strategies to achieve positive safety outcomes.
- ◆ the draft Electrical Safety Action Plans of the Electrical Safety Office.

A combined Work Health and Safety and Electrical Safety board meeting in November 2016 provided an opportunity for members to work together to prevent harm in the workplace and broader community. Safety leadership, young workers, asbestos, heat and ceiling space issues, and the installation of mandatory smoke alarms were the themes covered at the meeting.

## Electrical Licensing Committee

The Electrical Licensing Committee establishes and safeguards appropriate standards of performance for electrical services providers and advises the board about electrical licences and training. It takes appropriate disciplinary action against electrical contractors and workers and reviews decisions of the regulator about electrical licences.

Members are selected by the Minister for their knowledge of and practical experience in the management of electrical safety and electrical training.

### Electrical Licensing Committee membership from 13 October 2014 to 30 September 2017

Chair: Greg Skyring, Electrical Safety Commissioner

#### Representing employers

Jane Errey	Senior Engineer, SPA Consulting Engineers (Queensland)
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#### Representing workers

Keith McKenzie	State Assistant Secretary, Electrical Trade Union
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#### Representing the community

Noel Ryan	Consultant
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#### Technical expert

Veronica Mauri	Training and Safety Consultant
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The Electrical Licensing Committee met nine times during 2016–17.

Matters involving 12 electrical licence holders were referred to the committee for consideration of disciplinary action as a result of unsafe electrical work and non-compliant practices.

Other activities included:

- ◆ a review of the disciplinary hearing procedures and referral process to improve investigation timeframes, case management, decision making, and communication
- ◆ the establishment of a Technical Reference Group to review certain recommendations of the KPMG review of regulatory requirements for Queensland electrical licences and to make recommendations through the licencing committee and the Electrical Safety Board to the Minister.

## Electrical Safety Education Committee

The Electrical Safety Education Committee focuses on providing advice and making recommendations to the board about the promotion of electrical safety in workplaces and in the broader community. Members are selected by the Minister for their knowledge of and practical experience in the management of electrical safety and competence in relation to the functions of the Committee.

### Electrical Safety Education Committee membership 28 April 2016 to 28 April 2019

Chair: Penelope Twemlow, Chief Executive Officer, Energy Skills Queensland

#### Members

Justin Coomber	Strategic Communications Manager, Energex
Michelle Cooper	Master Electricians Australia (resigned effective 21 November 2016)
Michelle Palmer	Executive Manager, Stakeholder Engagement and Corporate Services, Powerlink
Aaron Smith	Senior Advisor, Community Health and Safety, Ergon Energy
Keith Sallaway	Operations Manager, Goss Group of Companies
Cameron Humphreys	Sub Branch Vice President, Electrical Trades Union Queensland and Northern Territory
Tracey Wilson	Director, Working Visions

The safety education committee met four times during 2016–17, and their activities included:

- ◆ the development of priority areas for marketing campaigns
- ◆ a marketing and communications industry working group to develop business cases for recommendations to the Electrical Safety Education Committee and the Electrical Safety Board

- ◆ recommendations presented for the Board's consideration on:
  - skills awareness campaign for consumers
  - diversity and inclusion in the workforce
  - continuity and prioritisation of skills investment
  - workforce skilling
  - education and training package process and design review.

## Electrical Equipment Committee

The Electrical Equipment Committee will focus on providing advice and making recommendations to the board about the safety, energy efficiency and performance of electrical appliances and equipment. The committee will also focus on changes to national electrical safety standards, proposed research to identify trends in electrical equipment incidents, as well as those involving emerging technologies. Members are selected by the Minister for their knowledge of and practical experience in the management of electrical safety and competence in relation to the functions of the committee.

### Electrical Equipment Committee membership 28 April 2016 to 28 April 2019

Chair: Owen Manley, Standards and Regulations Manager  
Lighting Council Australia

#### Members

Glen Cook	Community Health and Safety Advisor, Ergon Energy
Kirsten Vallmuur	Associate Professor, Principal Research Fellow, CARRS-Q
Michelle Taylor	Manager, Technology Development, Ergon Energy
Dennis Galvin	Technical Director, HPM Legrand
Gordon Hemphrey	Manager, State Fire Investigation Unit, Queensland Fire and Rescue Service
Scott Reichman	Organiser, Electrical Trades Union
Jackson Richards	Quality Assurance and Control Engineer, Schneider Electrical (resigned effective 8 June 2016)
Sara Suleman	Group Compliance Advisor, Super Retail Group (resigned effective 13 February 2017)

The Electrical Equipment Committee met four times during 2016–17, and their activities included:

- ◆ a recommendation for the Electrical Equipment Safety System (EESS) intergovernmental agreement to be finalised by other states to prevent failures of electrical equipment, and non-compliant electrical equipment which could lead to failure, and may create a risk of electric shock or fire to individuals, families, businesses and the community
- ◆ reviewing the risk levels associated with the EESS
- ◆ review of the *Electrical Safety Act 2002* in relation to energy storage systems. A recommendation was submitted for the Electrical Safety Board to consider at the September 2017 board meeting.

## ANZAC Day Trust Annual Report 2016–17

Legislation was passed in 1965 that allowed places of public entertainment and amusement to trade on the afternoon and evening of ANZAC Day. This signalled the end of an era in which ANZAC Day was a 'closed day' and business trading was very restricted. The Parliament of the day was optimistic that in return for the bonus of extra trading hours on ANZAC Day, those businesses which benefited would donate to the ANZAC Day Trust Fund. The fund was established under the same legislation and provides funding, on application, to organisations offering financial assistance and relief to ex-service men and women and their dependants.

The annual disbursement of the trust fund to over 240 ex-service organisations supports:

- ◆ aged and infirm veterans wishing to remain in their own homes
- ◆ maintenance of essential services
- ◆ the construction and maintenance of homes/units for war veterans
- ◆ many other services such as advocacy, hospital visits, food hampers and gift/amenities parcels for the sick.

An annual appeal for donations each April begins with a mailout targeting those businesses providing public entertainment and amusement. However, the main source of funds continues to be an annual grant provided by the Queensland Government.

## The Board of Trustees

The following members of the Board of Trustees were appointed for a three year term commencing 26 April 2016 until 25 April 2019:

### Members

Greg Shannon OAM	Chairperson
Mary Bennet	representing all other ex-service organisations.
Bill O'Chee	representing the Returned and Services League of Australia (Queensland Branch)
Colin Green	representing the Legacy Clubs of Queensland

## Activities

The main activities of the trust throughout 2016–17 were the public appeal in April and the disbursement of the trust fund, including the Government grant appropriation, in November.

Queensland bowls clubs, sporting clubs, cinemas and theme parks/tourist attractions were canvassed in the 2017 appeal which netted a total of \$13,674.48 from 17 donors (compared to \$16,891 from 22 donors in 2016).

In 2016–17, payments totalling \$1,303,178 were disbursed to 237 applicant ex-service organisations. In 2015–16, 242 organisations benefitted. Preliminary indications are that disbursements will be given to more than 210 organisations in 2016–17.

## Income

The trust was funded predominantly by a grant appropriation of \$1,298,706.39 from the Queensland Government.

Proceeds of the 2017 annual appeal totalled \$13,774.48.

Interest on investments during the year amounted to \$147.67, and cash at bank as at 30 June 2017 was \$24,337.05.

## Acknowledgments

The trustees wish to record their gratitude and appreciation to all supporters of the trust, in particular the donors who have maintained their generosity for many years. Certificates of appreciation were issued to all those who contributed.

The Queensland Government is once again commended by the trustees for its generous financial support. The secretariat and administrative support provided by Queensland Treasury is also gratefully acknowledged.

## Financial audit and statements

The audit of the books and accounts of the trust has been performed under the provisions of the *Financial Accountability Act 2009*.

## Disbursement of the ANZAC Day Trust Fund

The trust fund is disbursed annually to applicant ex-service organisations in November. In 2016, \$1,303,178 was disbursed as follows:

<b>Returned and Services League of Australia (Queensland Branch)</b>	<b>\$725,276</b>
(Branches and Sub-Branches)	
<b>Legacy Clubs of Queensland</b>	<b>\$246,842</b>
<b>Made up as follows:</b>	
Brisbane	100,000
Bundaberg	22,858
Cairns	10,968
Coolangatta/ Tweed Heads	12,046

Fraser Coast and Country Burnett	20,040
Ipswich	13,630
Mackay	5,048
Rockhampton and Central Queensland	14,635
Toowoomba	14,027
Townsville	33,590
<b>Other organisations</b>	<b>\$331,060</b>
<b>Made up as follows:</b>	
2/10th Field Regiment Association	1,500
2nd Battalion Royal Australian Regiment Association	1,500
2nd Field Ambulance Past members Association Queensland Branch	1,500
Air Crew Association Brisbane Branch	1,500
Anzac Day Commemoration Committee Qld	3,678
Association of Queensland Korean Veterans Inc	1,500
Australian Army Aviation Association	1,500
Australian Army Training Team Vietnam Qld Branch	1,500
Australian Federation of TPI Ex-servicemen and Women Qld Branches	14,065
Australian Commando Association Queensland	1,500
Bundaberg and District Ex-Servicewomen's Association Inc	1,500
Australian War Widows (Queensland)	50,000
Council of Ex-Servicewomen's Associations (Qld)	1,500
Defence Force Welfare Association Queensland Branch	1,625
Ex-servicemen and Women Welfare Association Inc	1,500
FESR Navy Association (Qld Division)	1,500
Hervey Bay Ex-Servicewomen's Association Social Club	1,500
Incapacitated Servicemen and Women's Association of Australia	9,615
Mates4Mates	100,000
National Servicemen's Association of Australia (Qld)	14,349
Naval Associations of Australia – Queensland	22,462
Partners of Veterans Association of Australia (Queensland Branch)	1,500
Post 1955 Veterans Group Inc	1,500
RAAF Associations	20,858
Rats of Tobruk Association (Queensland)	1,500
Redcliffe District Ex-Service Women's Club Inc.	1,500

Royal Australian Army Ordnance Corps Association (Queensland Division)	1,500
Royal Australian Navy Corvettes Association (Queensland)	1,500
Royal Marines Association Queensland	1,500
Royal Naval Association Queensland Branch	1,500
Salvation Army	7,000
Submarines Association of Australia Queensland	1,500
Totally and Permanently Disabled Ex-Servicepersons Association (Townsville) Inc	3,813
Totally and Permanently Disabled Soldiers' Association Queensland Branches	9,000
Veterans Support and Advocacy Service Australia Inc	9,219
Victoria Barracks Historical Society	2,753
Vietnam Veterans Association of Australia (Queensland) Sub Branches	21,392
Vietnam Veterans and Associated Forces Social Club Hervey Bay	1,500
Vietnam Veterans Federation Brisbane/Gold Coast Regional Sub Branch	2,231
Vietnam Veterans Federation of Australia Townsville Sub Branch Inc	1,500
War Widows Guild of Australia (Queensland) – Caloundra Sub Branch	1,500
Women's Royal Australian Army Corps Queensland Inc	1,500

## ANZAC Day Trust Donors

Ardent Leisure Ltd (Dreamworld/Whitewater World)	Kedron Wavell RSL Sub-Branch
Aussie World	Kingaroy and District RSL and Citizens Memorial Club
Australia Zoo	Murgon and District Services and Citizens Memorial Club Inc
Bay Boozatorium	Murgon Ladies Bowling Club Inc
Biggenden Bowls Club	Pomona Bowls Club Inc
Buderim Bowls Club Inc	RAMM Trading Pty Ltd (Caltex Carseldine)
Bundaberg and District RSL and Citizens Memorial Club	Sherwood Services Club
Carina Leagues Club Ltd	Solander Lake Bowls Club
Clifton Bowls Club	Sporting Shooters Association of Australia (Brisbane)
Currumbin Wildlife Sanctuary	Star Casino, Broadbeach
Eidsvold Bowls Club Inc	Townsville RSL Sub-Branch
Gaythorne RSL	Village Roadshow Theme Parks
Hoyts Cinemas, Sunnybank	



# External scrutiny

External audits and reviews aid transparency in government and help us improve our performance and that of other agencies. This is critical if we are to meet the Government's and communities' expectations of accountability and value-for-money service delivery.

## Auditor-General Report to Parliament No 1 for 2016–17 Strategic Procurement

Tabled on 27 September 2016

This audit examines whether Queensland government departments are enabling and achieving value-for-money procurement outcomes through effective strategic procurement. It also examines if sufficient measures are in place to develop the necessary procurement capability in the staff who work in this field, and whether good quality data is available.

Procurement of services and supplies makes up a significant proportion of expenditure for Queensland Government departments. During 2015–16, 21 government departments and 16 Hospital and Health Services made around 2.1 million separate payments to procure about \$10 billion of supplies and services from 33,903 suppliers (excluding capital spend). This is about 18 per cent of their total expenditure.

Accountable officers are responsible for carrying out their operations efficiently, effectively, and economically. This includes economy in procurement — the cost-effective acquisition of services and supplies of the right quality at the best price.

There have been several reviews into whole-of-government procurement between 2007 and 2012. Each review identified significant opportunities for departments to achieve substantial cost savings; however, while the public sector is better positioned to undertake strategic procurement now than it was four years ago, significant financial benefits have not been fully delivered.

### Recommendations

The report recommended that the Department of the Premier and Cabinet, Queensland Treasury and the Department of Housing and Public Works (DHPW) work together to confirm the role and level of authority required by the Office of the Chief Advisor — Procurement to enable strategic procurement outcomes and to assess the merits of retaining the role within DHPW versus within a central agency.

Further recommendations were identified for the Office of the Chief Advisor — Procurement to collaborate with government departments to develop a Queensland Government procurement planning guide, develop a benefits realisation framework, improve procurement capability in the public sector as part of its current program and the development of a procurement data strategy.

A further recommendation was made for all Queensland Government departments to develop a comprehensive agency procurement plan covering more than the Queensland Procurement Policy minimum requirements.

### Our Response

Queensland Treasury provided relevant comments regarding the strategic procurement audit to DHPW who provided a consolidated whole of government response.

## Auditor-General Report to Parliament No 3 for 2016–17 Follow up: Monitoring and Reporting Performance

Tabled on 9 November 2016

This audit follows up on the three recommendations QAO made in Monitoring and Reporting Performance (Report 18: 2013–14), which was tabled in June 2014.

Public sector entities must report publicly on their performance as part of their accountability obligations. This demonstrates their effective stewardship and responsible use of taxpayer funded resources.

The original audit, Monitoring and Reporting Performance (Report 18: 2013–14), examined how well the 20 core Queensland departments measured, monitored, and publicly reported on their non financial performance. QAO found that the measures, known as service standards, that the majority of departments reported on their service areas fell well short of being direct measures of the efficiency or the effectiveness of the services they delivered. The widespread lack of service standards and targets for service efficiency was of particular concern.

QAO made three recommendations in Monitoring and Reporting Performance (Report 18: 2013–14), two of which were accepted. Central agencies did not support our third recommendation — that departments be required to publish an audited performance statement in their annual reports — primarily because they perceived it would be costly and complex to implement. Instead, the Department of Premier and Cabinet and Queensland Treasury proposed that departments implement alternative assurance mechanisms over non-financial performance measures.

This audit follows up on the progress and effectiveness of departments in implementing the two accepted recommendations, and checks the status of the department's assurance activities regarding the third recommendation.

Queensland Treasury has made positive progress regarding the recommendations made as part of the Monitoring and Reporting Performance audit which was undertaken in 2013–14.

## Auditor-General Report to Parliament No 8 for 2016–17 Queensland State Government: 2015–16 Results of Financial Audits Tabled on 16 December 2016

Most public sector entities, including departments, statutory bodies, and government owned corporations and the entities they control, prepare annual financial statements and table these in parliament. Each year the Treasurer also prepares consolidated state government financial statements. The consolidated state government financial statements separately disclose transactions and balances for the general government sector and the total state sector.

The general government sector includes the entities funded by the government for the delivery of services, including all government departments. These entities deliver key government services in the areas of health, education, law and order, transport, communications, public housing, and other community services. The general government sector is part of the total state sector, which also includes public financial corporations and public non-financial corporations. Public financial corporations are government-controlled entities, which borrow and invest on behalf of the state government and public sector entities. Public non-financial corporations are government-controlled entities engaged in producing market goods and providing non-financial services including energy generation and distribution, water distribution, and rail and port services.

A broad range of parties, including parliamentarians, taxpayers, employees, and users of government services, use public sector financial statements. For these financial statements to be useful, the information reported must be relevant and accurate. Each year the Queensland Auditor-General audits these financial statements and provides an audit opinion that assures users of the financial statements that they are accurate and can be relied on.

This report summarises QAO's analysis of the financial position, performance, and sustainability of the Queensland state government, as reported in the consolidated state government financial statements. It also summarises the timeliness and quality of financial reporting by public sector entities controlled by the state government.

In the 2015–16 State Budget, the government introduced a number of measures to reduce the level of general government sector borrowings. This is commonly referred to as the government's debt action plan and we consider the financial position of the state against this context throughout this report.

### Recommendations

There were no specific recommendations for Queensland Treasury. The majority of state sector public entities financial statements were presented in a timely manner and were of good quality. Improvement opportunities were noted in regards to the timeliness of completing asset valuations.

An unqualified audit opinion on the state government financial statements was issued. The state met the legislative timeframes for completion of financial statements and the quality of the supporting work papers for audit purposes were of a high standard.

The report highlights the strong performance of the State in 2015–16 and the significant reductions in General Government sector debt under the Government's Debt Action Plan.

Comments were noted regarding the net operating balance being supported by \$2.7 billion in dividends and income tax equivalents from government owned corporations. The Government maintains its commitment not to sell these assets in recognition of the ongoing benefits to Queenslanders from public ownership.

## Auditor-General Report to Parliament No 16 for 2016–17 Government Advertising Tabled on 30 May 2017

In this audit QAO examined the economy of government purchasing of advertising, the effectiveness of a selection of advertising campaigns, and the application of governance frameworks.

Public sector entities use advertising and communication activities to convey messages to the public about the rollout of new policies and programs, items of public interest and other critical community information.

As advertising has the potential to influence people and impact on public opinion, public sector entities must use their advertising and communication activities appropriately. Government advertising expenditure should be prudent, with entities using taxpayer funds to genuinely provide information to the public rather than to gain political advantage. The government can achieve this by applying robust review and approval processes and guidelines.

Queensland Treasury was in scope and was one of three agencies subject to an emphasised review. For Queensland Treasury a detailed review was associated with the First Home Owner's Grant campaign.

## Recommendations

A number of audit findings related specifically to the case study focused on Queensland Treasury.

There were no specific recommendations for Queensland Treasury however two recommendations for all government departments were identified as follows: strengthen the evaluation of communications activities by preparing formal reports post campaigns which summarise results, cost-effectiveness of advertising mediums and insights into how the results inform future campaigns and ensure that campaign materials submitted to the Government Advertising and Communication Committee have been certified by the relevant authority as compliant with the Queensland Government Advertising Code of Conduct, and that evidence of this certification is included in submissions.

## Our Response

Queensland Treasury did provide comments regarding the audit on government advertising.

Queensland Treasury acknowledged the whole of government response provided by Department of Premiers and Cabinet and support for the recommendations made in the report for all government departments.

## Auditor-General Report to Parliament No 17 for 2016–17 Organisational Structure and Accountability Tabled on 31 May 2017

This audit assessed whether the structure within Queensland Government departments supports the achievement of individual agency strategic objectives as well as government priorities, and whether there is clear accountability for delivering these objectives.

QAO reviewed the strategic plan and organisational structure of 18 departments including Queensland Treasury. QAO also considered the government's overarching strategic direction, and assessed whether each department's strategic plan referenced these objectives and clearly demonstrated how the department planned to contribute towards them.

A clearly articulated strategy drives an organisation's direction and contributes to a strong governance structure. The Queensland Government outlines the state's objectives, and public sector agencies must develop strategies that support the delivery of these government objectives. Agencies should then consider their strategy when developing their organisational structure, or they run the risk that their strategy will not be realised.

Two types of reviews were undertaken across the in scope departments; either a detailed review or a high level review. Queensland Treasury was in scope for a high level departmental review.

## Recommendations

There were no specific recommendations for Queensland Treasury however four recommendations for all government departments were identified as follows: enhancing strategic planning approaches, establish clear alignment between accountability and strategic objectives, review delegations of authority in relation to organisational structure design and to calculate and review staffing structures and workforce profiles to ensure that the department allocates its employees efficiently and effectively to deliver the department's strategic objectives.

## Our Response

No response was required from Queensland Treasury to the report. Relevant management action to address recommendations requires consideration.

All Queensland Audit Office reports tabled during the 2016–17 year are available at [www.qao.qld.gov.au](http://www.qao.qld.gov.au)

## Crime and Corruption Commission Queensland CCC Corruption Allegations Data from 1 July 2015 – 30 June 2016 Published in November 2016

This report provides a summary of the types of conduct alleged, the activities related to the alleged conduct, subject officers and locations for matters concerning the Queensland Police Service, public service departments and local government from 1 July 2015 to 30 June 2016.

Queensland Treasury was included in the scope of the report under Queensland Public Service Departments.

## Recommendations

The report did not include any recommendations. Reporting included the type, activities and location relating to included conduct matters. None of the activities identified related to Queensland Treasury.

## Our response

Queensland Treasury was not required to provide relevant comments.

All Crime and Corruption Commission Queensland reports published during 2016–17 are available at [www.ccc.qld.gov.au](http://www.ccc.qld.gov.au)

## Queensland Treasury Corporation Review of Queensland's Financial Assurance Framework May 2017

In late 2016, an interdepartmental committee of the Under Treasurer and Directors General for the departments of Natural Resources and Mines and Environment and Heritage Protection commissioned Queensland Treasury Corporation (QTC) to undertake a review into the financial assurance arrangements for the resource sector in Queensland.

The review examined the financial risk to the State from sector entities who fail to meet their regulatory rehabilitation obligations for land disturbed by resource activities. Based on an analysis of the sector and current practice, the review proposed options for dealing with the financial and associated environmental risks.

At the time of the review, resource sector rehabilitation costs for 'disturbed' land was estimated to create an exposure risk to the Queensland Government of approximately \$8.7 billion. However, due to the current discount system, the actual financial assurance held was \$6.9 billion.

To address this financial risk and improve environmental outcomes, the review proposed a package of reforms, which included:

- ◆ reforming the current resource sector financial assurance framework
- ◆ improving mine rehabilitation in Queensland
- ◆ expanding the range of surety providers available for financial assurance
- ◆ improved care and maintenance of sites
- ◆ expansion of the abandoned mines program to improve management of legacy issues
- ◆ review of existing approval conditions on the sale of resource assets
- ◆ improved data analysis, information systems and governance framework
- ◆ residual risk policy development.

## Government's response

In May 2017, the Treasurer published QTC's *Review of Queensland's Financial Assurance Framework*.

The government has noted the issues outlined in the review and is undertaking a program of works to implement the reforms.

Also in May 2017, the government formed an interdepartmental project management office, situated in Queensland Treasury, to implement reforms and facilitate additional works being undertaken by the Departments of Natural Resources and Mines and Environment and Heritage Protection.

The first two discussion papers to implement the review – *Better Mine Rehabilitation for Queensland and Financial Assurance Framework Reform* – were released for consultation in May 2017.

The project management office will continue work on the proposed reforms throughout 2017–18, with a view to implementing a new financial assurance scheme from July 2018.

## Review of trading hours

### Background

In 2016, the Queensland Government established an independent reference group to consider and report on Queensland's current regulatory framework for trading hours. The reference group was chaired by Mr John Mickel and comprised of representatives of the National Retail Association, Chamber of Commerce and Industry Queensland, Master Grocers Australia, Queensland Tourism Industry Council, Shop, Distributive and Allied Employees' Association, Australian Workers Union, United Voice and the Queensland Council of Unions (QCU).

The reference group was to assess the appropriateness of the current trading hours' regulation; address anomalies in trading hours' arrangements considering challenges facing small and large business, workers and the community; and promote job creation and business growth.

The Office of Industrial Relations provided research and administrative support to the reference group and its chair, and prepared the amendment Bill to implement trading hours reform as directed by the government.

### Recommendations and government's response

The review reported to the government in December 2016 with 13 recommendations for reform. The government has adopted the recommendations for:

- ◆ extending and standardising trading hours for non-exempt shops in South East Queensland and outside of South East Queensland (other than in those areas that currently do not have Sunday and public holiday trading)

- ◆ extending opening times for large hardware stores across the state
- ◆ standardising the closed public holidays for all non-exempt shops
- ◆ adding butcher shops, special exhibitions and trade shows to the list of exempt shops.

In addition, special international and cultural events, such as the 2018 Commonwealth Games, will be able to apply for relaxation of trading hours' restrictions; and workers will not be made to work the additional hours unless they have voluntarily agreed to do so.

The Trading (Allowable Hours) Amendment Bill 2017 was introduced into Parliament on 1 March 2017 and referred to the Finance and Administration Committee for scrutiny. The committee, while not reaching a majority decision to pass the Bill, recommended three further amendments to the Bill which were accepted by the government

The Trading (Allowable Hours) Amendment Bill 2017 was passed by Parliament on 22 August 2017.

## Publications

We produce a range of publications, guidelines, and other useful resources about:

- ◆ each year's State Budget
- ◆ financial and economic policy
- ◆ government-owned corporations
- ◆ economic, statistical and demographic research
- ◆ infrastructure projects
- ◆ state revenue, including land tax, payroll tax and duties
- ◆ the first Home Owner Grant
- ◆ advice on paying infringement notices and fines.

Many of these are available through [www.treasury.qld.gov.au](http://www.treasury.qld.gov.au) or by contacting us.

## Government bodies

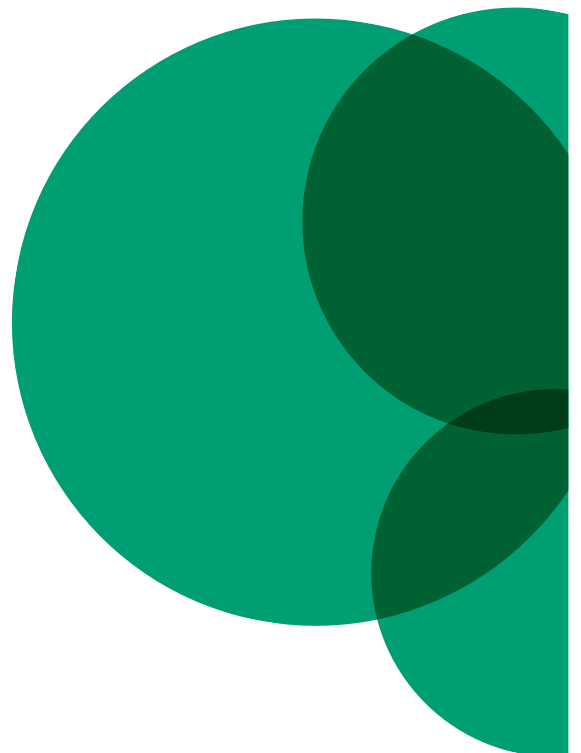
Reports on the following government bodies relevant to Queensland Treasury, many of which relate to the work of the Office of Industrial Relations, are available at [www.treasury.qld.gov.au](http://www.treasury.qld.gov.au):

- ◆ ANZAC Day Trust
- ◆ Business Development Fund Investment Panel
- ◆ Cardiac Assessment Tribunal
- ◆ Composite Medical Assessment Tribunal
- ◆ Construction Industry Sector Standing Committee
- ◆ Deemed Disease Review Panel
- ◆ Dermatology Assessment Tribunal

- ◆ Disfigurement Assessment Tribunal
- ◆ Ear, Nose and Throat Assessment Tribunal
- ◆ International Education and Training Advisory Group
- ◆ Electrical Licensing Committee
- ◆ Electrical Safety Board
- ◆ General Medical Assessment Tribunal
- ◆ Health and Community Services Industry Sector Standing Committee
- ◆ Manufacturing Industry Sector Standing Committee
- ◆ Neurology/Neurosurgical Assessment Tribunal
- ◆ Ophthalmology Assessment Tribunal
- ◆ Orthopaedic Assessment Tribunal
- ◆ Retail and Wholesale Industry Sector Standing Committee
- ◆ Rural Industry Sector Standing Committee
- ◆ Section 193A Review Panel
- ◆ Trade and Investment Queensland board
- ◆ Transport and Storage Industry Sector Standing Committee
- ◆ Work Health and Safety Board

## Consultancies, language services, overseas travel

Reports of Treasury's expenditure on consultancies, language services and overseas travel are published on the Open Data website [data.qld.gov.au](http://data.qld.gov.au)



# Legislation administered by Treasury

Aboriginal Land Act 1991 (Part 18 to the extent that it is relevant to royalties)

Agent-General for Queensland Act 1975

Airport Assets (Restructuring and Disposal) Act 2008

Alcan Queensland Pty. Limited Agreement Act 1965 (to the extent that it is relevant to royalties)

ANZAC Day Act 1995

Appropriation Act 2015

Appropriation Act 2016

Appropriation Act (No. 2) 2015

Appropriation Act (No. 2) 2016

Appropriation (Parliament) Act 2015

Appropriation (Parliament) Act 2016

Appropriation (Parliament) Act (No. 2) 2015

Brisbane Trades Hall Management Act 1984

Building and construction Industry (Portable Long Service leave) Act 1991

Building Boost Grant Act 2011

Central Queensland Coal Associates Agreement Act 1968 (to the extent that it is relevant to royalties); (Sch pt V)

Child Employment Act 2006

Commonwealth Aluminium Corporation Pty. Limited Agreement Act 1957 (to the extent that it is relevant to royalties)

Commonwealth Places (Mirror Taxes Administration) Act 1999

Community Ambulance Cover Levy Repeal Act 2011

Competition Policy Reform (Queensland) Act 1996

Contract Cleaning Industry (Portable Long Service Leave) Act 2005

Dalrymple Bay Coal Terminal (Long-term Lease) Act 2001

Duties Act 2001

Electrical Safety Act 2002

Fair Work (Commonwealth Powers) and Other Provisions Act 2009

Financial Accountability Act 2009

Financial Agreement Act 1994

Financial Intermediaries Act 1996

Financial Sector Reform (Queensland) Act 1999

First Home Owner Grant Act 2000

Fossicking Act 1994 (to the extent that it is relevant to royalties)

Fuel Subsidy Repeal Act 2009

Gaming Machine Act 1991 (s 322(a))

Geothermal Energy Act 2010 (to the extent that it is relevant to royalties)

Government Owned Corporations Act 1993

GST and Related Matters Act 2000

Holidays Act 1983

Industrial Relations Act 2016

Infrastructure Investment (Asset Restructuring and Disposal) Act 2009

Judges (Pensions and Long Leave) Act 1957 (s17)

Land Tax Act 2010

Mineral Resources Act 1989 (to the extent that it is relevant to royalties)

Motor Accident Insurance Act 1994

Mount Isa Mines Limited Agreement Act 1985 (to the extent that it is relevant to royalties)

Mutual Recognition (Queensland) Act 1992

National Injury Insurance Scheme (Queensland) Act 2016

Occupational Licensing National Law (Queensland) Act 2010

Offshore Minerals Act 1998 (to the extent that it is relevant to royalties)

Pastoral Workers' Accommodation Act 1980

Payroll Tax Act 1971

Petroleum Act 1923 (to the extent that it is relevant to royalties)

Petroleum and Gas (Production and Safety) Act 2004 (to the extent that it is relevant to royalties)

Petroleum (Submerged Lands) Act 1982 (to the extent that it is relevant to royalties)

Private Employment Agents Act 2005

Public Officers Superannuation Benefits Recovery Act 1988

Queensland Competition Authority Act 1997

Queensland Investment Corporation Act 1991

Queensland Nickel Agreement Act 1970 (all financial and related matters); (to the extent that it is relevant to royalties)

Queensland Productivity Commission Act 2015

Queensland Treasury Corporation Act 1988

Racing Integrity Act 2016

Safety in Recreational Waters Activities Act 2011

South East Queensland Water (Restructuring) Act 2007 (including as a responsible Minister for the purposes of Chapter 2 of the Act)

State Financial Institutions and Metway Merger Facilitation Act 1996

State Penalties Enforcement Act 1999 (except to the extent administered by the Attorney-General and Minister for Justice and Minister for Training and Skills)

Statistical Returns Act 1896

Statutory Authorities (Superannuation Arrangements) Act 1994

Statutory Bodies Financial Arrangements Act 1982

Superannuation (Public Employees Portability) Act 1985

Superannuation (State Public Sector) Act 1990

Taxation Administration Act 2001

Thiess Peabody Coal Pty. Ltd. Agreement Act 1962 (to the extent that it is relevant to royalties)

Thiess Peabody Mitsui Coal Pty. Ltd. Agreements Act 1965 (to the extent that it is relevant to royalties)

Torres Strait Islander Land Act 1991 (Part 13 to the extent that it is relevant to royalties)

Trading (Allowable Hours) Act 1990

Trans-Tasman Mutual Recognition (Queensland) Act 2003

Trade and Investment Queensland Act 2013

Workers' Accommodation Act 1952

Workers' Compensation and Rehabilitation Act 2003

Work Health and Safety Act

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# Glossary

## Brent oil

A major trading classification for crude oil.

## BDF

Business Development Fund

## Commonwealth Grants Commission

An independent statutory body that recommends, in consultation with the states and territories, how revenues raised from the goods and services tax should be distributed.

## Duties

A state tax on certain transactions including transfer of property (transfer duty), vehicle registration, insurance contracts and other acquisitions.

## ELT

Executive Leadership Team

## ESO

Electrical Safety Office, a unit of the Office of Industrial Relations

## GOC

Government-owned corporation

## IPaM

Injury Prevention and Management Program, a project of the Office of Industrial Relations

## IR

Industrial relations

## Land tax

State tax on freehold land, assessed on the taxable value of an owner's total land holdings.

## Mesothelioma

A cancer affecting the mesothelial cells which cover most internal organs. The only known cause is exposure to asbestos.

## MLP

Market-Led Proposal

## NAIF

Northern Australia Infrastructure Facility

## NIISQ

National Injury Insurance Scheme in Queensland

## NIISA

National Injury Insurance Scheme Agency

## Nominal Defendant

A statutory body that compensates people injured by unidentified and/or uninsured vehicles.

## OIR

Office of Industrial Relations

## OSR

Office of State Revenue

## Payroll tax

State tax paid if an employer, or group of employers, pays more than \$1.1 million per year in total Australian taxable wages.

## QAO

Queensland Audit Office

## Productivity

The measure of how efficiently an economy uses its resources (such as labour and capital) to produce outputs (goods and services). Productivity growth reflects the extent to which additional output is generated in an economy from managing the resources or inputs more effectively. Increased productivity is a key factor in driving long-term economic growth, which in turn results in greater prosperity and improvements in living standards.

## Project proponent

In the context of major infrastructure, a proponent is one who puts forward a proposition or proposal.

## QPC

Queensland Productivity Commission, a body established in 2015 to drive economic growth and lift productivity and living standards by advising on complex economic and regulatory issues.

## RTO

Registered training organisation

## Royalty revenue

Royalties are payments to the owners of a resource for the right to sell, dispose of or use that resource. In the context of Treasury's revenue management service, these resources are usually from petroleum, coal and other mining activities.

## SBB

Social Benefit Bonds

## State Penalties Enforcement Registry (SPER)

Part of the Office of State Revenue, SPER collects and enforces unpaid infringement notice fines, court ordered monetary fines and offender recovery orders issued in Queensland.

## VISS

Vehicle Immobilisation Seizure and Sale program, in which vehicles of high-value fine debtors (those owing \$5,000 or more) are immobilised through wheel clamping, removed from the owner and/or sold to recoup unpaid penalty debt.

## WHSQ

Work Health and Safety Queensland, a unit of the Office of Industrial Relations

# Contact us

## Queensland Treasury – Principal place of business

1 William Street, Brisbane Qld 4001, Australia  
Phone: +61 7 3035 1933  
GPO Box 611, Brisbane QLD 2001, Australia  
[www.treasury.qld.gov.au](http://www.treasury.qld.gov.au)

## Statutory and other bodies

### Motor Accident Insurance Commission

GPO Box 2203, Brisbane Qld 4001, Australia  
Phone: +61 7 3035 6327  
Email: [maic@maic.qld.gov.au](mailto:maic@maic.qld.gov.au)  
Web: [www.maic.qld.gov.au](http://www.maic.qld.gov.au)

### National Injury Insurance Scheme Queensland

GPO Box 2203, Brisbane QLD 4001, Australia  
Phone: 1300 607 566  
Email: [enquiries@niis.qld.gov.au](mailto:enquiries@niis.qld.gov.au)

### Nominal Defendant

GPO Box 2203, Brisbane QLD 4001, Australia  
Phone +61 7 3035 6321  
Email: [nd@maic.qld.gov.au](mailto:nd@maic.qld.gov.au)

### Queensland Competition Authority

Level 27, 145 Ann Street, Brisbane Qld 4000, Australia  
Phone: 3222 0555

### QLeave

Level 4, 543 Lutwyche Road, Lutwyche QLD 4030, Australia  
Phone: 3212 6811

## Queensland Productivity Commission

Level 27, 145 Ann Street, BRISBANE Qld 4000, Australia  
PO Box 12112, George St Qld 4003, Australia  
Phone: +61 7 3015 5111  
Email: [enquiry@qpc.qld.gov.au](mailto:enquiry@qpc.qld.gov.au)  
Web: [www.qpc.qld.gov.au](http://www.qpc.qld.gov.au)

## Queensland Treasury Corporation

Level 31, 111 Eagle Street, Brisbane Qld 4000, Australia  
GPO Box 1096, Brisbane Qld 4001, Australia  
Phone: +61 7 3842 4600  
Email: [qtc@qtc.com.au](mailto:qtc@qtc.com.au)  
Web: [www.qtc.qld.gov.au/qtc/public](http://www.qtc.qld.gov.au/qtc/public)

## Queensland Racing Integrity Commission

Level 2, 60 Kingsford Smith Drive, Albion Qld 4010, Australia  
Phone 1300 087 021  
Email: [licensing@qric.qld.gov.au](mailto:licensing@qric.qld.gov.au)

## Trade and Investment Queensland

Level 10, 1 William Street, Brisbane Qld 4000, Australia  
Phone +61 7 3514 3147  
Email: [tiq.info@tiq.qld.gov.au](mailto:tiq.info@tiq.qld.gov.au)

## WorkCover Queensland

Phone: 1300 362 128

## Feedback

Help us improve our annual report by sharing your feedback with us through the government's Get Involved website – [www.qld.gov.au/annualreportfeedback](http://www.qld.gov.au/annualreportfeedback)