Appendices

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

External scrutiny
External audits and reviews aid transparency in government, help Treasury improve its performance, and help Treasury monitor its progress in Advancing Queensland’s Priorities.

The following reports of independent reviews were tabled in Parliament during 2019–20:

Auditor-General Report to Parliament
Managing cyber security risks (whole of government)
Report No 3 2019–20, tabled 1 October 2019

Recommendations
That all entities self-assess against the findings of this report, and where relevant:

+ Cyber security framework – develop a framework for managing cyber security risks consistent with the Information security policy (IS18:2018)
+ Information classification – develop and implement policies and procedures to identify and classify information assets, so they can effectively manage all their information assets that are at risk.
+ Identifying and assessing cyber security risks – develop and implement a methodology for identifying and assessing cyber security risks to their information assets.
+ Information asset management - review how they manage their ICT assets and assess the adequacy of their physical security to protect their ICT assets from unauthorised access
+ Cyber security risk mitigation strategies.

Treasury’s response
Treasury is implementing a governance framework that supports transparency, escalation of key risks and issues, and drives continuous improvement.
Treasury has an ongoing focus on operational cyber security. This has been supported by documented operational plans as well as by a suite of policies, standards, procedures and tools.

Auditor-General Report to Parliament
Effectiveness of the State Penalties Enforcement Registry ICT reform
Report No. 10 2019–20, tabled 6 February 2020

Recommendations
That Treasury:
+ updates its Audit and Risk Management Committee Guidelines – Improving Accountability and Performance for departments and statutory bodies – to ensure audit committees are required to monitor and receive reports from management on risks for major ICT projects
+ updates its own Audit and Risk Management Committee charter to ensure the committee monitors risks on Queensland Treasury’s ICT projects, and reports its monitoring activities to Queensland Treasury’s Executive Leadership Team
+ reviews its governance structure to:
  - avoid conflicts of interest through duplicate memberships
  - clarify the difference for its statutory officers between their legislative and management responsibilities
  - ensure it has an appropriate mix of skills on its governance committees.

Treasury’s response
+ Work was undertaken to update the Audit and Risk Management Committee Guidelines – Improving Accountability and Performance to reflect monitoring major ICT projects. However, it was decided that the guidelines should undergo a more comprehensive review.
To facilitate this, the guidelines are to be fully refreshed and a consultation paper has been issued to obtain public sector feedback by August 2020.
Treasury has consulted with the QAO and other stakeholders regarding a refreshed charter. An updated charter has been endorsed by Treasury’s Audit and Risk Management Committee and should be operational for the full 2020–21 year.

Treasury is implementing these recommendations as part of its changes to governance and membership of governance committees.

**Auditor-General Report to Parliament**


Report No 11 2019-20, tabled 11 February 2020

The Queensland Audit Office provided an unmodified audit opinion on Queensland Government state finances.

**Government bodies**


**Legislation**

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

Airport Assets (Restructuring and Disposal) Act 2008

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

Appropriation Act (No. 2) 2018

Appropriation Act 2019

Appropriation Act 2020

Appropriation (COVID-19) Act 2020

Appropriation (Parliament) Act (No. 2) 2018

Appropriation (Parliament) Act (No. 2) 2020

Appropriation (Parliament) Act 2018

Appropriation (Parliament) Act 2019

Betting Tax Act 2018

Brisbane Trades Hall Management Act 1984

Building Boost Grant Act 2011

Building Queensland Act 2015

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

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

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

Duties Act 2001

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

Infrastructure Investment (Asset Restructuring and Disposal) Act 2009

Integrated Resort Development Act 1987

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

Land Tax Act 2010

Local Government (Robina Central Planning Agreement) Act 1992

Mineral and Energy Resources (Financial Provisioning) Act 2018

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

Mixed Use Development Act 1993

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)
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)
Planning Act 2016 (except to the extent administered by the Minister for Housing and Public Works, Minister for Digital Technology and Minister for Sport)
Planning and Environment Court Act 2016
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 Reconstruction Authority Act 2011
Queensland Treasury Corporation Act 1988
Regional Planning Interests Act 2014 (except to the extent administered by the Minister for Agricultural Industry Development and Fisheries)
Royal National Agricultural and Industrial Association of Queensland Act 1971
Sanctuary Cove Resort Act 1985
South Bank Corporation Act 1989
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)
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)
Trans-Tasman Mutual Recognition (Queensland) Act 2003
Townsville Breakwater Entertainment Centre Act 1991
Townsville City Council (Douglas Land Development) Act 1993

Publications
Treasury produces a range of publications, guidelines, and other useful resources about:
+ each year’s Queensland Budget cycle
+ financial and economic policy
+ government-owned corporations
+ economic, statistical and demographic research
+ infrastructure projects
+ planning
+ state revenue, including land tax, payroll tax and duties
+ the First Home Owners’ Grant and the Homebuilder Grant
+ advice on paying infringement notices and fines.

Many of these are available through treasury.qld.gov.au or by contacting us at communications@treasury.qld.gov.au

Regulatory improvement
A report on Treasury’s regulatory improvement activities, under the government’s Regulator Performance Framework, is available from treasury.qld.gov.au
Glossary

**C19-FER**

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

**ELT**
Treasury’s Executive Leadership Team

**Financial Provisioning Scheme**
A scheme commenced in April 2019 under the Mineral and Energy Resources (Financial Provisioning) Act 2018 to manage the State’s financial risks from resource sector environmental authority holders failing to meet their environmental and rehabilitation obligations under the Environmental Protection Act 1994. The Scheme is managed by the Scheme Manager, a statutory officer appointed by the Governor in Council.

**Financial Provisioning Fund**
Established under the Mineral and Energy Resources (Financial Provisioning) Act 2018 to provide a source of pooled funding to meet approved expenditure for environmental remediation and rehabilitation of resource sites, legacy abandoned mines, rehabilitation research and Financial Provisioning Scheme administration.

**GOC**
Government-owned corporation

**IER**
Infrastructure and Economic Resilience, a business area of Queensland Treasury.

**Land tax**
State tax on freehold land, assessed on the taxable value of an owner’s total land holdings. In Queensland, landowners are entitled to an exemption from land tax for the land they use as their home.

**MYFER**
Mid-Year Fiscal and Economic Review

**Nominal Defendant**
A statutory body that compensates people injured by unidentified and uninsured vehicles.

**Payroll tax**
State tax paid if an employer, or group of employers, pays more than $1.3 million in annual Australian taxable wages.

**Place-based**
An approach that targets an entire community and aims to address issues that exist in that place, such as poor housing, social isolation, poor or fragmented service provision, or limited economic opportunities.

**QAO**
Queensland Audit Office

**QCA**
Queensland Competition Authority, an independent economic regulator whose primary role is to ensure monopoly businesses operating in Queensland, particularly those that provide key infrastructure (for example rail, water or transport infrastructure), do not abuse their market power through unfair pricing or restrictive access arrangements.

**QGSO**
Queensland Government Statistician’s Office

**QHRC**
Queensland Human Rights Commission

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

**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.

**State Penalties Enforcement Registry (SPER)**
Part of State Revenue, SPER collects and enforces unpaid infringement notice fines, court-ordered monetary fines and offender recovery orders issued in Queensland.
Contact us

Queensland Treasury –
Principal place of business
1 William Street, Brisbane Qld 4000, Australia
Phone: +61 7 3035 1933
GPO Box 611, Brisbane Qld 4001, Australia
Email: info@treasury.qld.gov.au
treasury.qld.gov.au

Statutory and other bodies

Building Queensland
Level 30, 12 Creek Street, Brisbane Qld 4000, Australia
Phone: +617 3237 7500
Email: enquiries@bq.qld.gov.au
buildingqueensland.qld.gov.au

Motor Accident Insurance Commission
GPO Box 2203, Brisbane Qld 4001, Australia
Phone: +617 3035 6327
Email: maic@maic.qld.gov.au
maic.qld.gov.au

National Injury Insurance Scheme Queensland Agency
PO Box 1391, Brisbane Qld, Australia
Phone: 1300 607 566
Email: enquiries@niis.qld.gov.au
niis.qld.gov.au

Nominal Defendant
GPO Box 2203, Brisbane Qld 4001, Australia
Phone: +61 7 3035 6321
Email: nd@maic.qld.gov.au
maic.qld.gov.au

Queensland Competition Authority
Level 27, 145 Ann Street, Brisbane Qld 4000, Australia
GPO Box 2257, Brisbane Qld 4001, Australia
Phone: +61 7 3222 0555
qca.org.au

Queensland Productivity Commission
PO Box 12112, George Street Brisbane Qld 4003, Australia
Phone: +61 7 3015 5122
Email: enquiry@qpc.qld.gov.au
qpc.qld.gov.au

Queensland Reconstruction Authority
PO Box 15428, City East Qld 4002, Australia
Phone: +617 3328 4811
Email: info.qra@qra.qld.gov.au
qra.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
qtc.com.au

South Bank Corporation
Level 2, South Bank House
Corner Ernest Street and Stanley Street Plaza, South Bank
4101, Australia
PO Box 2001, South Bank Qld 4101, Australia
Phone: +617 3867 2000
Email: info@south-bank.net.au
southbankcorporation.com.au

Feedback
Help us improve our annual report by sharing your feedback
with us through the government’s Get Involved website –
qld.gov.au/annualreportfeedback