

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

Queensland Government state finances: 2018–19 results of financial audits (whole of government)

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

A report on the activities of the Business Development Fund Investment Panel is available at treasury.qld.gov.au.

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) 2020
 Appropriation Act 2019
 Appropriation Act 2018
 Appropriation Act (No. 2) 2018
 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

COVID-19 Fiscal and Economic Review, a statement of the government's plans for state finances and the economy, to be published in September 2020.

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