

This register contains details of amendments made to the *Financial Accountability Handbook* and will be updated regularly to reflect any changes made to existing Information Sheets (IS) and the addition of new IS.

Information Sheet Number	Date of Change	Summary of changes made to Information Sheet
IS 2.1 What is Governance?	Mar 2024	<ul style="list-style-type: none"> Amended reference to the <i>Public Sector Ethics Act 1994</i>.
IS 2.5 Chief Finance Officer	Mar 2024	<ul style="list-style-type: none"> Updated appointment of Chief Finance Officer from outside agency section to reflect “public service employee” terminology.
IS 3.4 Delegations	Mar 2024	<ul style="list-style-type: none"> Included information on writing off losses and the delegation to accountable officers.
IS 5.5 Annual reports	Mar 2024	<ul style="list-style-type: none"> In response to QAO’s <i>State Entities 2021 Report 14: (2021-22)</i> the IS was updated to clarify: <ul style="list-style-type: none"> the Minister’s ability to extend the tabling period. the Minister’s role and responsibilities between receiving the annual report and tabling. The changes reflect legal advice received to ensure consistency with the legislation.
Throughout	Mar 2024	<ul style="list-style-type: none"> Changes made to reflect the repeal of the <i>Public Service Act 2008</i> and the commencement on 1 March 2023 of the <i>Public Sector Act 2022</i> including: <ul style="list-style-type: none"> a new definition of “Public Service Entity” in IS 1.4 <i>Entity Types</i> and remove “Public Service Office” as an entity type. updated the “Public Service Commission” to “Public Sector Commission”. Updated hyperlinks. Updated references to entities that had changed.

Information Sheet Number	Date of Change	Summary of changes made to Information Sheet
IS 6.5 Roles and Responsibilities of the Minister, Accountable Officer (or delegate) and Agency Staff (<i>new</i>)	Sep 2022	<ul style="list-style-type: none"> • A new IS designed to assist agencies in clarifying the roles of those involved in the grant management process, namely the roles and responsibilities of the Minister, Accountable Officer (or delegate) and Agency Staff.
IS 6.6 Documentation Requirements of Grant Management (<i>new</i>)	Sep 2022	<ul style="list-style-type: none"> • A new IS designed to assist agencies in relation to best practice recording keeping requirements related to grant activities, including: <ul style="list-style-type: none"> ○ documentation of all decisions ○ how long to keep grant funding related records, and ○ record keeping for audit and compliance obligations
Volume 6 Grant Management (Update)	Sep 2022	<ul style="list-style-type: none"> • In response to the QAO's <i>Information Brief Awarding of Sports Grants Report 6: 2020-21</i> (issued September 2020), Volume 6 has been updated to provide: <ul style="list-style-type: none"> ○ further clarity on the role of the Minister, particularly in the selection and approval of grant recipients, and ○ practical guidance on the recording of decisions. • Volume 6 has also been updated for currency and feedback following agency consultation and where appropriate hyperlinks and related resources have been updated.
IS 3.18 Derivative Transactions	Jan 2020	<ul style="list-style-type: none"> • A new IS to include the information contained in the Derivative Transactions Policy Guidelines and information regarding the General Approval to enter into derivative transactions.
Throughout	Oct 2019	<ul style="list-style-type: none"> • Changes made to reflect amendments included in the FPMS 2019 <ul style="list-style-type: none"> ○ 'establishing and maintaining' ○ Updated FPMS and FPMS section number references • Hyperlinked documents • Updated related resources
IS 1.1 Purpose, Compliance and Exemptions	Oct 2019	<ul style="list-style-type: none"> • QGEA exception process noted. • Note added to initially contact DPC performance unit if exemption request relates to planning or performance management requirements
IS 1.2 Framework for Financial Management Legislation	Oct 2019	<ul style="list-style-type: none"> • Addition of QGEA as document noted to assist agencies • Reference to Agency Planning Requirements replaced by Queensland Government Performance Management Framework Policy (as example of a DPC document)

IS 1.6 Obtaining and Documenting Ministerial Decisions	Oct 2019	<ul style="list-style-type: none"> Updated reference from the <i>Sustainable Planning Act 2009</i> to the <i>Planning Act 2016</i> Insertion of where to find 'further recordkeeping requirements'
IS 2.3 What are Internal Controls?	Oct 2019	<ul style="list-style-type: none"> Expanded explanation of internal controls in relation to accessing financial and other confidential information
IS 2.4 Limitations of Internal Controls	Oct 2019	<ul style="list-style-type: none"> Inclusion of note that breakdowns in internal controls can occur at both staff and management level.
IS 2.5 Chief Finance Officer	Oct 2019	<ul style="list-style-type: none"> Updated reference to FA Regulation 2019 and FPMS 2019 Removed paragraphs on transitional provisions for CFO qualifications to reflect removal from FA Regulation 2019.
IS 2.6 Head of Internal Audit	Oct 2019	<ul style="list-style-type: none"> Added note that while minimum qualifications are only mandatory for departments, stat bodies may benefit. Updated reference to FA Regulation 2019 and amendment of paragraphs regarding 'transitional period' as not carried over into 2019 Regulation.
IS 2.7 Management Committees	Oct 2019	<ul style="list-style-type: none"> Addition of management committee examples: <ul style="list-style-type: none"> strategy and performance information security governance committee digital, information and ICT technology governance committees Addition of information regarding the annual reporting requirements for management committees
IS 2.8 External Audit	Oct 2019	<ul style="list-style-type: none"> Updated document name from Auditor-General of Queensland Auditing Standards to Auditor-General Auditing Standards
IS 2.10 Planning	Oct 2019	<ul style="list-style-type: none"> Workforce planning and Business continuity planning removed as examples of specific purpose plans. Added reference to the document 'Specific Purpose Planning Requirements'
IS 3.1 Risk Identification and Management	Oct 2019	<ul style="list-style-type: none"> Added section titled 'Risk management in a digital world'
IS 3.2 Internal Control Structure	Oct 2019	<ul style="list-style-type: none"> Added example of non-financial controls – 'ICT controls'

IS 3.3 Digital and Information and Communication Technology	Oct 2019	<ul style="list-style-type: none"> • Amended title to 'Information Systems (Digital & ICT) • Intro - Revised elements to be addressed when designing control systems, incl. reference to the 'Information Security Policy'. • Changes made to reflect amendments included in the FPMS 2019 <ul style="list-style-type: none"> ○ Added - must 'have regard to' the QGEA ○ Added - must consult with...person responsible for records management • Added section titled 'Queensland Government Enterprise Architecture' • Scope of internal control activities - Revised broad functions to be recognised by control activities. • Management of 'Digital and' ICT systems <ul style="list-style-type: none"> ○ Updated responsibilities of chief information officer ○ Revised what system security should incorporate ○ Addition – ensure compliance with 'Payment Card Industry Data Security Standard' • Effectiveness of 'Digital and' ICT internal controls 'and systems' – revised list for assessing systems. • Management and removal of information <ul style="list-style-type: none"> ○ Added note that public records disposal must be authorised by the State archivist or other legal justification etc. ○ Updated references to applicable QGEA documents • External ICT support – removal of 'suppliers who have signed a GITC Framework agreement'
IS 3.4 Delegations	Oct 2019	<ul style="list-style-type: none"> • Inclusion for agencies to refer to AIA for overriding delegation principles
IS 3.5 Revenue Systems	Oct 2019	<ul style="list-style-type: none"> • Amended title to 'Revenue Management Systems' • Agency fees and charges – removed reference to applicable FPMS provision • Collection of agency revenues – added, need to consider compliance with the 'Payment Card Industry Data Security Standard'

Information Sheet Number	Date of Change	Summary of changes made to Information Sheet
IS 3.6 Expense Management Systems (excluding HR)	Oct 2019	<ul style="list-style-type: none"> Amended 'Late Payment Policy' to 'On-time Payment Policy'.
IS 3.7 Human Resource and Payroll systems	Oct 2019	<ul style="list-style-type: none"> Added reference to MOHRI requirements.
IS 3.8 Property, Plant and Equipment Systems	Oct 2019	<ul style="list-style-type: none"> Added note that mandatory asset planning requirements may be contained in other policies (E.g. Specific Purpose Planning Requirements)
IS 3.9 Asset Systems	Oct 2019	<ul style="list-style-type: none"> Updated reference to SBFA Regulation 2019
IS 3.10 Liability Systems	Oct 2019	<ul style="list-style-type: none"> Amended 'Leasing in the Qld Public Sector' to 'Leasing Approval Policy for Public Sector Entities' Added note on where to find information about the State Borrowing Program.
IS 3.12 Commitments and Contingencies	Oct 2019	<ul style="list-style-type: none"> Removed contracts/placement of orders, examples of commitments
IS 3.13 Performance Management and Assessment	Oct 2019	<ul style="list-style-type: none"> Amended title to 'Performance Management System' Intro <ul style="list-style-type: none"> removed reference to requirements of the FA Act in the Introduction updated notes on what performance management incorporates reference to Performance Management Framework replaced with 'Manage Government Performance' website Developing performance management systems <ul style="list-style-type: none"> In developing the systems – added ensure the quality of data collected. 'Removed unrealistic/unreasonable indicators' as example of potential issues
IS 3.15 Fraud Control	Oct 2019	<ul style="list-style-type: none"> Updated Fraud Barometer comments (Dec 2011 replaced by February 2018) Reference to CCC's 'guidelines for best practice' updated to 'best practice guide'. Added to 'Related Resources' <ul style="list-style-type: none"> AG report 6: 2017-18 Fraud risk management QAO fraud and corruption self-assessment tool

Information Sheet Number	Date of Change	Summary of changes made to Information Sheet
IS 3.16 Contract Performance Guarantees	Oct 2019	<ul style="list-style-type: none"> • Significant changes made to reflect amendments included in the FPMS 2019 <ul style="list-style-type: none"> ○ Detail from FPMS 2009 removed and placed in the IS ○ Updated definition of ‘approved security provider’ and provisions regarding Treasurer’s approval/nominated officer’s approval to be an approved security provider.
IS 3.17 Contract Management	Oct 2019	<ul style="list-style-type: none"> • System of contract management – added suggestion to include performance measures in contracts
IS 4.2 Statement by Chief Finance Officer	Oct 2019	<ul style="list-style-type: none"> • Legislative requirements amended to reflect updated wording in FPMS 2019
IS 4.5 Audit Findings and Resolution	Oct 2019	<ul style="list-style-type: none"> • Legislative requirements – added note that AG reports include performance audits • Register of audit findings – added note re ARR requirements for significant findings/issues
IS 4.6 Machinery of Government	Oct 2019	<ul style="list-style-type: none"> • Legislative requirements – added note re ARRs section on MoG changes • Updated title of QAO MOG change guide
IS 5.1 Management Reporting	Oct 2019	<ul style="list-style-type: none"> • Intro – added legislative requirement in FPMS 2019 • ‘other reports’ added ‘HR metrics’ as an example (replaced ‘staffing levels’) • Further information added regarding timing of standard reports
IS 5.2 Preparation of Financial Statements	Oct 2019	<ul style="list-style-type: none"> • Updated to include powers being exercised where applicable by the UT and/or a nominated officer • Detail removed from ‘design of annual report’ section (just summary remains)
IS 5.3 Financial Record Management	Oct 2019	<ul style="list-style-type: none"> • Changes made to reflect amendments included in the FPMS 2019 <ul style="list-style-type: none"> ○ Greater detail around what ‘financial information’ is ○ ‘have regard to’ the QGEA ○ Changing or introducing information management systems: Added - must consult with...person responsible for records management (plus references to updated QGCIO policies) • Revised guidance on ‘Prescribed Requirements’ and updated policy references (‘Records Governance Policy’) • Forms of financial records – replaced ‘IS40 Recordkeeping’ with the ‘Records Governance Policy’. • Retention and disposal of records – updated for Records Governance Policy and amended disposal requirements • Revised guidance on ‘retention of original documents’

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IS 5.5 Annual Reports	Oct 2019	<ul style="list-style-type: none"> Updated to include powers being exercised where applicable by a nominated officer Proofreading – added suggestion to have proof reader check compliance with mandatory reporting requirements.
IS 6.2 Program Design	Oct 2019	<ul style="list-style-type: none"> Amended title to 'Grant Program Design Added suggestion to develop performance measures before implementation of a grant program. Updated 'compliance with relevant legislation and policies' to include 'the <i>Public Records Act 2002</i> and other recordkeeping requirements' and 'human rights legislation'.
IS 6.3 Program Administration	Oct 2019	<ul style="list-style-type: none"> Amended title to 'Grant Program Administration'
IS 6.4 Program Evaluation and Analysis	Oct 2019	<ul style="list-style-type: none"> Amended title to 'Grant Program Evaluation and Analysis'
IS 6.3 – Program Administration	March 2017	<ul style="list-style-type: none"> Included a hyperlink to the Queensland Public Sector Intellectual Property Principles
Throughout	Jan 2017	<ul style="list-style-type: none"> Moved to new Treasury format General review and update of wording (no material changes made) General update of related references
IS 3.17 – Contract Management (new)	Jan 2017	<ul style="list-style-type: none"> A new IS to highlight the importance of contract management and how to deal with the provision of guarantees and/or indemnities in a contract.
IS 4.4 – Outsourced Arrangements (revised)	Jan 2017	<ul style="list-style-type: none"> Reduced some of the detail provided, and instead provided links to the Queensland Government Policy on the Contracting-out of Services and the Employment Security Policy
IS 3.16 – Contract Performance Guarantees (new)	Sep 2016	<ul style="list-style-type: none"> A new IS to assist agencies with applying the Financial and Performance Management Standard provisions with respect to contract performance guarantees. In Sep update, added new section for credit checking process.

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Throughout	Feb 2016	<ul style="list-style-type: none"> Removed “and Trade” from Queensland Treasury and Trade Updated broken links Updated Related Resources for new, changed or removed resources Changed “Business Branch” to “Budget Portfolios Division” following name changes in Treasury Updated branding of IS
IS 1.6 – Obtaining and Documenting Ministerial Decisions (new)	Feb 2016	<ul style="list-style-type: none"> A new IS to highlight the importance of documenting all Ministerial decisions, focussing primarily on those decisions with a financial impact.
IS 2.5 – Chief Finance Officer (revised)	Feb 2016	<ul style="list-style-type: none"> Updated information relating to the transitional provisions in the Financial Accountability Regulation
IS 2.6 – Head of Internal Audit (revised)	Feb 2016	<ul style="list-style-type: none"> Updated following changes to the Financial Accountability Act and Financial Accountability Regulation to allow a non-public service employee to be nominated to the role of head of internal audit Updated to reflect the conclusion of the transitional provisions in relation to obtaining qualifications as head of internal audit under the Financial Accountability Regulation.
IS 2.9 – Internal Audit (revised)	Feb 2016	<ul style="list-style-type: none"> Removed references to the International Professional Practices Framework (IPPF) and the Australian Auditing Standards Board as examples of what an internal audit charter should be consistent with.
IS 3.6 – Expenses management systems (excluding HR) (revised)	Feb 2016	<ul style="list-style-type: none"> Expanded the section about special (discretionary) payments Updated references to the Crime and Corruption Commission
IS 3.8 – Property, plant and equipment systems (revised)	Feb 2016	<ul style="list-style-type: none"> Removed references to the Project Assurance Framework and the Value for Money Framework, and replaced these with the Project Assessment Framework
IS 3.9 – Assets systems (revised)	Feb 2016	<ul style="list-style-type: none"> Updated references and links under unclaimed moneys Minor amendment to discussion about derivatives following legislative changes – i.e. instead of referring to transactions that the department had ‘entered into’, to those that are ‘administered by the department’
IS 3.10 – Liability systems (revised)	Feb 2016	<ul style="list-style-type: none"> Referred to change to the Financial Accountability Act with regards to departmental borrowings (i.e. leasing no longer being undertaken via QTC)

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IS 3.15 – Fraud control (revised)	Feb 2016	<ul style="list-style-type: none"> Included information from KPMG's <i>A survey of fraud, bribery and corruption in Australia and New Zealand 2012</i>
IS 4.4 – Outsourced arrangements (revised)	Feb 2016	<ul style="list-style-type: none"> Removed references to the Queensland Independent Commission of Audit Updated to include information on the Employment Security Policy (released and available on Treasury's website) and the Contracting-out of Services Policy (this policy not yet publicly available but has been included to reflect current Government policy and will be available on Treasury's website shortly). The Public Service Commission and Office of Public Sector Industrial Relations have reviewed this information sheet.
IS 4.6 – Machinery-of-Government (revised)	Feb 2016	<ul style="list-style-type: none"> Removed discussions about PSC's <i>Principles for the Allocation of Resources following a Machinery of Government Change</i> Added a discussion about Treasury's new <i>Machinery of Government (MOG) Changes</i> document Updated information about the MoG change guide provided by QAO Updated information about guidance provided by Queensland State Archives
Volume 6 – Grant Management (revised)	Feb 2016	<ul style="list-style-type: none"> Information in <i>Distinction between Grants and Service Procurement Payments</i> is now contained in APG 20
IS 6.2 – Program design (revised)	Feb 2016	<ul style="list-style-type: none"> Removed specific references to <i>Getting Queensland Back on Track</i> and the <i>Charter of Fiscal Responsibility</i>
IS 6.3 – Grant program administration (revised)	Feb 2016	<ul style="list-style-type: none"> Added a section about documenting grant decisions
Volume 6 – Grant Management (revised)	Feb 2014	<ul style="list-style-type: none"> Included cross reference to the new guideline 'Distinction between Grants and Service Procurement Payments' which provides information regarding what constitutes a grant for accounting purposes.
IS 1.2 – Framework for Financial Management Legislation (revised)	Oct 2013	<ul style="list-style-type: none"> Removed reference to Queensland Government Chief Procurement Office and replaced it with Department of Housing and Public Works
IS 1.3 – Principles-based Legislation (revised)	Oct 2013	<ul style="list-style-type: none"> Updated related resources
IS 1.4 – Entity Types (revised)	Oct 2013	<ul style="list-style-type: none"> Updated statutory authority information Updated related resources

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IS 1.5 – Efficient, Effective, Economical and Value for Money (revised)	Oct 2013	<ul style="list-style-type: none"> Reflected change to s.61 of FA Act re value for money
IS 2.2 – What is a Control Environment? (revised)	Oct 2013	<ul style="list-style-type: none"> Updated Australian Auditing Standard quote
IS 2.4 – Limitations of Internal Controls (revised)	Oct 2013	<ul style="list-style-type: none"> Added related resources
IS 2.5 – Chief Finance Officer (revised)	Oct 2013	<ul style="list-style-type: none"> Updated related resources
IS 2.6 – Head of Internal Audit (revised)	Oct 2013	<ul style="list-style-type: none"> Minor wording changes
IS 2.7 – Management Committees (revised)	Oct 2013	<ul style="list-style-type: none"> Updated related resources
IS 2.8 – External Audit (revised)	Oct 2013	<ul style="list-style-type: none"> Updated related resources
IS 2.10 – Planning (revised)	Oct 2013	<ul style="list-style-type: none"> Updated related resources
IS 3.1 – Risk Identification and Management (revised)	Oct 2013	<ul style="list-style-type: none"> Updated related resources
IS 3.3 – Information and Communication Technology (revised)	Oct 2013	<ul style="list-style-type: none"> Minor wording changes Updated related resources
IS 3.4 – Delegations (revised)	Oct 2013	<ul style="list-style-type: none"> Minor wording and formatting changes Amended links
IS 3.5 – Revenue Systems (revised)	Oct 2013	<ul style="list-style-type: none"> Minor wording and formatting changes

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IS 3.6 – Expense Management Systems (revised)	Oct 2013	<ul style="list-style-type: none"> • Minor wording changes • Removed reference to a Procurement Process and Risk Matrix • Added references to the Queensland Government Late Payment Policy • Updated related resources
IS 3.7 – Human Resource and Payroll Systems (revised)	Oct 2013	<ul style="list-style-type: none"> • Added reference to police checks • Updated related resources
IS 3.8 – Property, Plant and Equipment Systems (revised)	Oct 2013	<ul style="list-style-type: none"> • Amended introduction • Added reviewing the performance of completed assets to the list of what is included in effective asset management systems • Other minor wording changes • Updated related resources
IS 3.9 – Asset Systems (revised)	Oct 2013	<ul style="list-style-type: none"> • Updated related resources
IS 3.11 – Taxation Compliance Systems (revised)	Oct 2013	<ul style="list-style-type: none"> • Updated related resources
IS 3.13 – Performance Management and Assessment (revised)	Oct 2013	<ul style="list-style-type: none"> • Minor wording changes • Updated related resources
IS 3.14 – Financial Management Practice Manuals (revised)	Oct 2013	<ul style="list-style-type: none"> • Minor wording changes
IS 3.15 – Fraud Control (revised)	Oct 2013	<ul style="list-style-type: none"> • Removed reference to a Procurement Process and Risk Matrix • Other minor wording changes • Updated related resources

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IS 4.1 – Monitoring and Assessment of Internal Controls (revised)	Oct 2013	<ul style="list-style-type: none"> Minor wording changes
IS 4.2 – Statement by Chief Finance Officer (revised)	Oct 2013	<ul style="list-style-type: none"> Removed section on Annual Report Disclosures (rely instead on information in the Annual Report Requirements) Other minor wording changes
IS 4.3 – Regionalised Functions / Independent Units (revised)	Oct 2013	<ul style="list-style-type: none"> Minor wording changes
IS 4.4 – Outsourced Arrangements (revised)	Oct 2013	<ul style="list-style-type: none"> Added reference to contestability Clarified that IS only relates to outsourcing of financial management functions Other minor wording changes
IS 5.1 – Management Reporting (revised)	Oct 2013	<ul style="list-style-type: none"> Minor wording changes Updated related resources
IS 5.2 – Preparation of Financial Statements (revised)	Oct 2013	<ul style="list-style-type: none"> Included references to the Non-Current Asset Policies for the Queensland Public Sector Added to the list of possible strategies for earlier financial statement preparation in line with a letter from the Under Treasurer to departments in February 2013 Other minor wording changes Updated related resources
IS 6.1 – Definition and Framework (revised)	Oct 2013	<ul style="list-style-type: none"> Updated related resources
IS 6.2 – Program Design (revised)	Oct 2013	<ul style="list-style-type: none"> Minor wording changes Updated related resources
IS 6.3 – Program Administration (revised)	Oct 2013	<ul style="list-style-type: none"> Added a discussion about ‘follow-the-dollar’ audits Other minor wording changes Updated related resources

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IS 1.1 – Purpose, Compliance and Exemptions (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Name of IS changed to better reflect the focus of the IS • Removed references to the FA Act, FPMS and FA Reg being ‘new’ legislation • Section on Exemptions moved from IS 1.2 to provide more prominence
IS 1.2 – Framework for Financial Management Legislation (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Section on Exemptions moved to IS 1.1 to provide more prominence • Other minor changes
IS 1.3 – Principles-based Legislation (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Minor changes • Related resources section updated
IS 1.4 – Entity Types (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Provided additional information about statutory bodies and statutory authorities • Added a new section on the establishment of new entities to highlight the requirements of the Public Interest Map • Related resources section updated
IS 1.5 – Efficient, Effective, Economical and Value for Money (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Name of IS changed • Added a new section to discuss the concept of ‘value for money’
IS 2.1 – What is Governance? (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Minor changes • Updated footnotes
IS 2.2 – What is a Control Environment? (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Amendments made to the “Management’s responsibilities within the control environment” section

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IS 2.3 – What are Internal Controls? (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Included discussion about the importance of staff training • Other minor changes • Related resources section updated
IS 2.4 – Limitations of Internal Controls (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Added points to the “Internal controls – potential limitations” section
IS 2.5 – Chief Finance Officer (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Added discussion about where a shared or external CFO arrangement is in place • Other minor changes • Related resources section updated
IS 2.6 – Head of Internal Audit (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Added discussion about where a shared or external HIA arrangement is in place • Updated Institute of Internal Audit – Australia designations • Amended discussion about HIAs with non-accounting background • Changed section “Application to small departments” to “Alternatives to appointing an internal HIA” • Other minor changes
IS 2.7 – Management Committees (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Related resources section updated
IS 2.8 – External Audit (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Updated the description of financial audits • Added a discussion about the Auditor-General’s new ‘follow the dollar’ mandate • Added information about the Auditor-General of Queensland Auditing Standards • Added to the discussion about Auditor-General recommendations • Related resources section updated

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IS 2.9 – Internal Audit (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Minor changes
IS 2.10 – Planning (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Minor changes
IS 3.1 – Risk Identification and Management (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Minor changes • Related resources section updated
IS 3.2 – Internal Control Structure (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Related resources section updated
IS 3.3 – Information and Communication Technology (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Added points to “Benefits”, “Scope of internal control activities”, “Management of ICT systems” and “Effectiveness of ICT internal controls” sections • Other minor changes • Related resources section updated
IS 3.4 – Delegations (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Removed reference to ECM 794, as it has been replaced by the Project Commencement Approval policy • Added to discussion about the review of delegations
IS 3.5 – Revenue Systems (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Updated section on “Agency fees and charges” • Related resources section updated

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IS 3.6 – Expense Management Systems (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Updated section on “Expense management” • Updated section on “Special payments” • Other minor changes • Related resources section updated
IS 3.7 – Human Resource and Payroll Systems (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Minor changes
IS 3.8 – Property, Plant and Equipment Systems (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Minor changes • Related resources section updated
IS 3.9 – Asset Systems (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Added section on unclaimed moneys • Other minor changes • Related resources section updated
IS 3.10 – Liability Systems (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Minor changes
IS 3.11 – Taxation Compliance Systems (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Amended section on “Role of the Commonwealth Taxes Unit” • Related resources section updated
IS 3.12 – Commitments and Contingencies (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended

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IS 3.13 – Performance Management and Assessment (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Added description of a performance management system • Other minor changes • Related resources section updated
IS 3.14 – Financial Management Practice Manuals (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Added brief section on staff training
IS 3.15 – Fraud Control (new)	Nov 2012	<ul style="list-style-type: none"> • New IS to provide strategies to minimise the risk of fraud
IS 4.1 – Monitoring and Assessment of Internal Controls (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Added paragraph about what staff should do in cases of suspected fraud • Minor changes • Related resources section updated
IS 4.2 – Statement by Chief Finance Officer (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Added information about external service providers • Added new “Frequency of CFO statements” section • Other minor changes • Related resources section updated
IS 4.3 – Regionalised Functions / Independent Units (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Minor changes

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IS 4.4 – Outsourced Arrangements (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Reaffirm that accountable officer / statutory body retains accountability, even when outsourcing arrangement in place • Added information about having an OLA/SLA or similar with the service provider • Added info re relationship with CFO statement • Combined and amended the “Monitoring of outsourced arrangements” sections • Other minor changes
IS 4.5 – Audit Findings and Resolution (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Minor changes
IS 4.6 – Machinery of Government (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Minor changes • Related resources section updated
IS 5.1 – Management Reporting (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Minor changes • Related resources section updated
IS 5.2 – Preparation of Financial Statements (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Minor changes • Related resources section updated
IS 5.3 – Financial Record Management (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • References to sector-wide retention schedules added • Amended section on retention of original documents • Removed list of Information Standard 18 principles • Other minor changes
IS 5.4 – Audit Role in Financial Statements Preparation (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended only

Information Sheet Number	Date of Change	Summary of changes made to Information Sheet
IS 5.5 – Annual Reports (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Updates made to “Planning for and preparing the annual report” section • Related resources section updated
IS 6.1 – Definition and Framework (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Related resources section updated
IS 6.2 – Program Design (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Added information to the “Performance measures and monitoring strategies” section • Related resources section updated
IS 6.3 – Program Administration (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended • Added information about providing guidance notes with application forms • Added information to the “Application appraisal process” section • Added information to the “Recovery of funds” section • Related resources section updated
IS 6.4 – Evaluation and Analysis (revised)	Nov 2012	<ul style="list-style-type: none"> • Logo and date amended only
IS 1.4 – Entity Types (revised)	June 2012	<ul style="list-style-type: none"> • Description of Public Service Offices changed
IS 2.2 – What is a Control Environment? (revised)	June 2012	<ul style="list-style-type: none"> • Minor wording updates • Removed Related Resources section
IS 2.8 – External Audit (revised)	June 2012	<ul style="list-style-type: none"> • To reflect changes to the Auditor-General’s mandate
IS 2.10 – Planning (revised)	June 2012	<ul style="list-style-type: none"> • Removed references to Q2 and related documents • Updated the Related Resources section

Information Sheet Number	Date of Change	Summary of changes made to Information Sheet
IS 3.4 – Delegations (revised)	June 2012	<ul style="list-style-type: none"> Added that sub-delegation is not permitted for accountable officer delegations under the Financial Accountability Act Provided information about the new Project Commencement Approval policy
IS 3.13 – Performance Management and Assessment (revised)	June 2012	<ul style="list-style-type: none"> To reflect changes to the Auditor-General's mandate
IS 6.1 – Definition and Framework (revised)	June 2012	<ul style="list-style-type: none"> Updated the Related Resources section
IS 6.2 – Program Design (revised)	June 2012	<ul style="list-style-type: none"> Removed references to Q2 and related documents Updated the Related Resources section
IS 6.3 – Program Administration (revised)	June 2012	<ul style="list-style-type: none"> Updated the Related Resources section
IS 2.5 – Chief Finance Officer (revised)	Jan 2012	<ul style="list-style-type: none"> Amended as a result of the National Institute of Accountants changing its name to the Institute of Public Accountants and the associated designations changing (prescribed in the Financial Accountability Regulation).
IS 2.6 – Head of Internal Audit (revised)	Jan 2012	<ul style="list-style-type: none"> A new section has been inserted titled 'Application to small departments' which discusses the circumstances where an accountable officer in a small department, as a last resort, is able to nominate the same officer to the roles of the chief finance officer and the head of internal audit. A department must obtain written agreement from Treasury (after consulting with the Auditor-General), prior to the nomination of an officer to undertake both roles. Amended to reflect the National Institute of Accountants changing its name to the Institute of Public Accountants and the associated designations changing (prescribed in the Financial Accountability Regulation).
IS 2.7 – Management Committees (revised)	Jan 2012	<ul style="list-style-type: none"> Amended to change reference to a related resources document – the Strategic Risk Management Guidelines have been withdrawn and replaced by A Guide to Risk Management, released in July 2011.
IS 2.10 – Planning (revised)	Jan 2012	<ul style="list-style-type: none"> Amended to change reference to a related resources document – the Strategic Risk Management Guidelines have been withdrawn and replaced by A Guide to Risk Management, released in July 2011.
IS 3.1 – Risk Identification and Management (revised)	Jan 2012	<ul style="list-style-type: none"> The IS previously contained detailed guidance about establishing a risk management framework within an agency. Following the release of A Guide to Risk Management in July 2011, the level of detail in the IS is no longer necessary. The IS has been redrafted to outline the prescribed requirements with respect to risk management, and direct readers to A Guide to Risk Management.

Information Sheet Number	Date of Change	Summary of changes made to Information Sheet
IS 3.6 – Expense Management Systems (revised)	Jan 2012	<ul style="list-style-type: none"> The section titled 'Losses' clarifies the legislative requirements with respect to the committing of an offence and for reporting material losses to the appropriate authorities. Whilst the legislation provides that such losses must be reported within six months, the IS encourages agencies to advise the appropriate authorities as soon as practicable. The section titled 'Special Payments' has been expanded to outline when a special payment may be appropriate, reinforce to agencies that special payments are to be addressed in their Financial Management Practice Manual and outline the legislative requirements for recording special payments.
IS 1.5 – Efficient, Effective and Economical (new)	July 2011	<ul style="list-style-type: none"> The terms efficient, effective and economical are not defined in the legislation. This new IS discusses the meaning of the terms as they relate to the financial accountability of an agency.
IS 2.6 – Head of Internal Audit (revised)	July 2011	<ul style="list-style-type: none"> A section titled 'Discharge of Minimum Responsibilities' has been included to provide information on how a department's Head of Internal Audit may demonstrate compliance with the minimum requirements. The IS has been updated to reflect the National Institute of Accountants name change to the Institute of Public Accountants.
IS 4.2 – Statement by Chief Finance Officer (revised)	July 2011	<ul style="list-style-type: none"> Further information has been included on the elements of the Chief Finance Officer Statement i.e. sections have been included on Financial Records, Risk Management and internal compliance and control systems; Post Balance Date Events; and External Service Providers. The 'Practical Application' section has been expanded. A section titled 'Preparing a CFO Statement' has been included. A section titled 'Controlled Entities' has been included to provide information on when an agency controls another entity. A section titled 'Audit Committee' has been included concerning the audit committee's involvement with the CFO Statement. The 'Related Resources' section has been updated to include two new documents being <i>Audit Committee Guidelines: Improving Accountability and Performance</i> and the <i>Annual Report Requirements for Queensland Government Agencies</i>.
IS 2.3 - What are Internal Controls?	Dec 2010	<ul style="list-style-type: none"> Related Resources now includes a reference to the Strategic Risk Management Guidelines as published by Queensland Treasury

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IS 3.3 – Information and Communication Technology (ICT)	Dec 2010	<ul style="list-style-type: none"> • Clarification of the legislative requirements (relating to financial information management systems, rather than all systems) • Updated references to Information Standards • Updated to reflect the recommendations of the Auditor-General regarding the implementation of ICT systems • Related Resources updated to include the Project Assurance Framework as published by the Department of Infrastructure and Planning and the General Retention and Disposal Schedule for Administrative Records as published by State Archives
IS 3.8 – Property, Plant and Equipment Systems	Dec 2010	<ul style="list-style-type: none"> • Related Resources contained two references to QGCPO. One reference has been removed
IS 3.9 – Asset Systems	Dec 2010	<ul style="list-style-type: none"> • Related Resources updated to include Investment Policy Guidelines for Statutory Bodies 2007 as published by Queensland Treasury