

Appendices

Treasury's response

The QFF has been audited by QAO as part of Treasury's financial statements with information provided as per section 7 of the *QFF Act 2020*. This issue was raised again by QAO in Report No 13 and the response is shown below.

State finances 2021 (whole-of-government)

Report No 13 2021–22, tabled 8 March 2022

Recommendations

That Treasury amends the:

- *Financial Accountability Act 2009* to include a statutory timeframe for certifying and tabling in Parliament the consolidated Queensland Government financial statements
- *QFF Act 2020* to include a requirement for financial statements to be prepared, audited, and made publicly available for each fund created under the *QFF Act 2020*.

Treasury's response

Treasury is committed to ensuring consolidated Queensland Government financial statements are certified by 31 October each year and has agreed with QAO to present further information on the activities of the QFF in the audited section of the Queensland Treasury financial statements.

State entities 2021 (whole-of-government)

Report No 14 2021–22, tabled 11 April 2022

Recommendations

That Treasury, with the Department of the Premier and Cabinet (DPC):

- take certain actions for future government restructures
- update accountability requirements to provide clear and consistent guidance on the exceptional circumstances that are likely to require a minister to extend the tabling of an annual report beyond the legislative deadline
- update accountability requirements to provide clarity and consistency on the minister's role in relation to annual reports.

That Treasury:

- consider legislative change to specify the maximum number of days between financial statement certification and tabling.

That all entities:

- improve timeliness of financial statements being made publicly available
- ensure implementation of consistent payroll processes
- review appropriateness of financial delegations of controls to prevent unauthorised grant approvals
- review procurement policies and manuals to ensure they give clear guidance for staff when making decisions and what documentation should be maintained to record the process and decisions.

Treasury's response

In relation to taking actions for future government restructures, this has been addressed by DPC.

Treasury communicated with Directors-General encouraging them for financial year 2021–22 annual reporting to table all departmental and statutory authorities' and bodies' annual reports at the earliest opportunity.

Treasury has undertaken to consider, as part of regular quality assurance, reviews of its accountability reference tools, updating accountability requirements to provide clarity and consistency on the minister's role in relation to annual reports to ensure there is consistency.

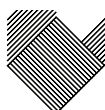
Treasury will continue to be available to provide advice to agencies in understanding requirements for extending the tabling of annual reports and provide guidance on the exceptional circumstance that may result in a minister extending the tabling of an annual report beyond the legislative deadline.

Appointment and renewing government boards (whole-of-government)

Report 17 2021–22, tabled 19 May 2022

Recommendations

That DPC, in collaboration with Treasury and relevant departments, develops a whole-of-government (WoG) overarching better practice framework for the appointment process for large boards.



That departments managing recruitment processes for ministers responsible for large government boards implement the WoG framework developed by DPC.

Treasury's response

Treasury will implement the WoG framework to be developed in collaboration with DPC.

Enhancing government procurement

Report 18 2021–22, tabled 14 June 2022

Recommendations

That Treasury and Queensland Government Procurement (within the Department of Energy and Public Works) monitor and report on how departments are collaborating to achieve WoG procurement outcomes, engage with departments about the costs and benefits of moving to a universal classification system for expenditure, and enhance information and data-sharing to support strategic procurement decision-making.

That departments should use existing WoG procurement arrangements and report when and why they are not using these arrangements.

Treasury's response

Treasury remains committed to facilitating opportunities to collaborate and share data between Treasury and Queensland Government Procurement (QGP) to improve procurement outcomes across government and will support the implementation of the recommendations lead by QGP.

Government bodies

A report from the Office of Best Practice Regulation on implementation of Regulatory Impact Analysis by agencies and exemptions granted by Cabinet for the 12 months ending 30 June 2022 is available at treasury.qld.gov.au.

Complaints

Customer complaints for 2021–22 for Queensland Treasury, as at 30 June 2022:

- 405 complaints were received
- 9 complaints were received that resulted in 'further action'
- 396 complaints were received that resulted in 'no further action'.

This includes complaints for the Queensland Revenue Office.



Glossary

Code of Conduct

The Code of Conduct for the Queensland public service guides the consistent standards of conduct for all public sector employees and demonstrates the government's commitment to integrity and accountability, reflecting the ethics principles and values prescribed in the *Public Sector Ethics Act 1994*.

Duties/duty

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

Financial Provisioning Scheme

A scheme under the *Mineral and Energy Resources (Financial Provisioning) Act 2008* 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.

FTE

Full-time equivalent and refers to the number of employment hours considered full-time.

GOC

Government-owned corporation

GST

Goods and services tax

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.

MOHRI

Minimum obligatory human resource information used to inform the Queensland public sector workforce profile.

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.

Project Maroon

Project Maroon was the securing of the Virgin Australia Headquarters and a range of other benefits in Queensland.

QAO

Queensland Audit Office

QGSO

Queensland Government Statistician's Office

Royalties/royalty

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.

Savings and Debt Plan

The Queensland Government's plan to support economic recovery from COVID-19 with a target of \$3 billion in savings over 4 years.

State Penalties Enforcement Registry (SPER)

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

WoG

Whole-of-government

