Reports of boards administered by the Office of Industrial Relations

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 and Minister for Multicultural Affairs on WHS matters.

The Work Health and Safety Act 2011 established the WHS Board under schedule 2, division 2 of the Act to give advice and make recommendations to the Minister regarding policies, strategies, allocation of resources and legislative arrangements for WHS.

Through the board, key industry representatives work collaboratively to assist Work Health and Safety Queensland (WHSQ) in developing WHS strategies, legislation and advice.

Board membership

The current WHS Board was appointed for a three year term from 22 March 2014 up to and including 21 March 2017. Members are selected by the Minister for Industrial Relations for their knowledge and experience in WHS.

| Chair: Derek Pingel, Past Executive President, Queensland Master Builders’ Association and State Councillor |
| 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. |
Meetings

The board formally met four times during 2015–16.

Work plan

In August 2015 the board developed its work plan for 2015-16, based on:

- their goal to enhance their engagement and leadership to ensure a reduction in fatalities and serious injuries
- their purpose to bring the views of Queensland business and workers to the Minister, in collaboration with WHSQ, to improve WHS outcomes
- four strategic areas:
  - strengthen stakeholder engagement
  - enhance WHS leadership
  - good work by design
  - foster a positive culture in dealing with mental health at work.

The board has adopted a variety of initiatives to address these areas, including active involvement in and promotion of the Safety Leadership at Work program, the Mental Health at Work program and the Young Worker program. More information on these programs can be found in the Industrial Relations report on pages 55 to 59.

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

As at 30 June 2016, board members attended or promoted over 60 industry engagement activities and 20 safety leadership events to spread the safety message.

The board’s work plan also includes actions designed to assist businesses improve health and safety, create productive and innovative workplaces and reduce workers’ compensation premiums for employers.

People at Work

The People at Work project (PAW) has a unique purpose – to provide a free and easily accessible psychosocial risk management tool for Australian workplaces. Psychosocial hazards are aspects of the work environment and the way that work is organised that are associated with psychiatric, psychological and/or physical injury or illness.

There is currently no other risk assessment tool that provides items and benchmarking data regarding psychosocial hazards that is specific to the Australian context.

PAW has achieved some significant milestones, including:

- developing and validating a risk assessment survey tool
- designing and launching a project website (www.peopleatworkproject.com.au)
- developing a suite of free resources to help organisations implement the five-step psychosocial risk management framework
- publishing case studies for the public and private sectors
- establishing a database of over 17,000 workers across 115 workplaces.

Now that the psychosocial risk assessment tool has been validated, OIR is working towards an online platform which will enable all workplaces to easily consult workers around workplace specific psychosocial hazards, identify priority areas and determine suitable control measures.
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 provide advice and make recommendations to the board about WHS 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.

Committee members attended an induction session in June 2016 and the first committee meetings will be held in August 2016.

Payments to members of the board for 2015–16 totalled $10,260.00.

Electrical Safety Board report

The Work Health and Safety and Other Legislation Amendment Act 2015 commenced on 22 October 2015 and gave effect to election commitments to reinstate the Electrical Safety Commissioner and two statutory committees: Electrical Safety Education and Electrical Equipment.

The Electrical Safety Act 2002 provides a legislative framework to help protect people and property from the risks associated with electricity. The Act establishes a Commissioner for Electrical Safety, an Electrical Safety Board and three committees including the Electrical Licensing Committee; Electrical Safety Education Committee and the Electrical Equipment Committee. All committees report to the board.

The primary function of the board is to give advice and make recommendations to the Minister for Employment and Industrial Relations, Minister for Racing, Minister for Multicultural Affairs about policies, strategies and legislative arrangements for electrical safety.

Board and committee members represent employers, workers and the community.

Board membership

The Minister made appointments to the board for a new term from 10 November 2014 up to and including 30 September 2017. Members are selected by the Minister for their knowledge of and practical experience in the management of electrical safety. Members represent employers, workers and the community. The board’s membership also includes the Regulator under the Electrical Safety Act 2002.
Board activities and achievements

The board met four times during 2015–16, during which it reviewed and developed its Electrical Safety Plan for Queensland 2014–2019. This strategic plan outlines the board’s:

- vision, in partnership with its stakeholders, to strive to achieve the lowest rate of preventable electrical fatalities of any state or territory in Australia

- goal of a continuing reduction in preventable electrical fatalities and other serious electrical incidents in Queensland over the life of the plan

- targets for the Queensland five year moving average electrical fatality rate to be below the national average, and reduction in the number of serious electrical incidents over the life of the plan.

The Electrical Safety Plan also details the board’s priorities and high level objectives and strategies to support improvements in electrical safety in Queensland over a five year period. While there is no direct accountability relationship between the board and the Electrical Safety Office, the strategies identified in the plan will generally guide the focus of the Electrical Safety Office over the life of the plan. The board will continue to assess performance against the plan, and identify and address emerging risk areas as and when they occur.

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

<table>
<thead>
<tr>
<th>Chair: Richard Flanagan till 17 July 2016, with Commissioner for Electrical Safety, Mr Grey Skyring appointed Chair from 18 July 2016</th>
</tr>
</thead>
</table>
| **Regulator**  
Dr Simon Blackwood | Deputy Director-General, Office of Fair and Safe Work Queensland  
Department of Justice and Attorney-General (now 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 | Health and Safety Manager, Bunnings Group Ltd |
Other activities

The board considered other issues throughout the year, including:

- a statewide safety switch awareness advertising campaign encouraging homeowners to install safety switches on all circuits
- a post-campaign evaluation of the *Stay safe up there, switch off down here* ceiling spaces advertising campaign aimed at improving electrical safety for homeowners and tradespeople
- the Electrical Safety Office’s participation in the Australian Competition and Consumer Commission taskforce on the voluntary recall and remediation program for electrical cable imported, sold or distributed by Infinity Cable Co Pty Ltd. The recall occurred after the product failed electrical safety standards due to poor quality plastic insulation coating
- the prohibition on the supply or installation of certain models of DC isolators used in solar electricity system installations, and the recall of certain models of DC isolators used including the mandatory recall and replacement of 10 models of Avanco brand DC isolators
- 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 the electrical industry and implementing cooperative strategies to achieve positive safety outcomes.

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 hears review appeals against decisions refusing electrical licence applications.

The Minister made appointments to the committee for a term from 13 October 2014 up to and including 30 September 2017. Members are selected by the Minister for their knowledge of and practical experience in the management of electrical safety and electrical training.

The Electrical Licensing Committee met eight times during 2015–16. Matters involving seven electrical licence holders were referred to the committee for consideration of disciplinary action as a result of unsafe electrical work and non-compliant practices.

In relation to disciplinary hearing decisions, the committee has reviewed its scale of penalties spreadsheet based on a range of applicable criteria for comparison of decisions for each disciplinary hearing.

In addition to its disciplinary and review functions, the committee has defined a number of tracked deliverables to facilitate providing advice to the Board about electrical licences and training matters. These deliverables include analysis of:

- non-compliance reports
- the context of issues within disciplinary hearings and any linkage with ongoing non-compliances
- the quality of training delivery in relation to licence-related qualifications.
Electrical Licensing Committee membership from 13 October 2014 to 30 September 2017

| Chair: Mr Noel Ryan , Energy Consultant |
| Representing employers                   |
| Vacant                                  |
| Representing workers                    |
| Keith McKenzie                          |
| State Assistant Secretary, Electrical Trade Union |
| Representing the community              |
| John Love                               |
| Non-Executive Director, Ergon Energy Corporation |
| Technical expert                        |
| Veronica Mauri                          |
| Training and Safety Consultant          |

Electrical Safety Education Committee

The Electrical Safety Education Committee will focus on the provision of 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 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 Safety Education Committee membership from 28 April 2016 to 28 April 2019

<table>
<thead>
<tr>
<th>Chair:</th>
<th>Penelope Twemlow, Chief Executive Officer, Energy Skills QLD</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Member</strong></td>
<td></td>
</tr>
<tr>
<td>Justin Coomber</td>
<td>Strategic Communications Manager, Energex</td>
</tr>
<tr>
<td>Michelle Cooper</td>
<td>General Manager, Membership Services, Master Electricians Australia</td>
</tr>
<tr>
<td>Michelle Palmer</td>
<td>Executive Manager, Stakeholder Engagement and Corporate Services, Powerlink</td>
</tr>
<tr>
<td>Aaron Smith</td>
<td>Senior Advisor, Community Health &amp; Safety, Ergon Energy</td>
</tr>
<tr>
<td>Keith Sallaway</td>
<td>Operations Manager, Goss Group of Companies</td>
</tr>
<tr>
<td>Cameron Humphreys</td>
<td>Sub Branch Vice President, Electrical Trades Union Queensland and Northern Territory</td>
</tr>
<tr>
<td>Tracey Wilson</td>
<td>Director, Working Visions</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Chair:</th>
<th>Owen Manley, Standards and Regulations Manager, Lighting Council Australia</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Member</strong></td>
<td></td>
</tr>
<tr>
<td>Glen Cook</td>
<td>Community Health and Safety Advisor, Ergon Energy</td>
</tr>
<tr>
<td>Kirsten Vallmuur</td>
<td>Associate Professor, Principal Research Fellow, CARRS-Q</td>
</tr>
<tr>
<td>Michelle Taylor</td>
<td>Technology Development, Ergon Energy</td>
</tr>
<tr>
<td>Dennis Galvin</td>
<td>Technical Director, HPM Legrand</td>
</tr>
<tr>
<td>Gordon Hemphrey</td>
<td>Manager – State Fire Investigation Unit, Queensland Fire and Rescue Service</td>
</tr>
<tr>
<td>Scott Reichman</td>
<td>Organiser, Electrical Trades Union</td>
</tr>
<tr>
<td>Sara Suleman</td>
<td>Group Compliance Advisor, Super Retail Group</td>
</tr>
</tbody>
</table>
ANZAC Day Trust Annual Report 2015–16

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
- 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 mail out 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:

- 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.

On 24 November 2015, Steve Rowan tendered his resignation as Chairperson. Mr Rowan recommended serving trustee, Greg Shannon OAM, as his replacement from 25 April 2016.

Activities

The main activities of the trust throughout 2015–16 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 2016 appeal which netted a total of $16,891 from 22 donors (compared to $15,806 from 25 donors in 2015).

In 2015-16, payments totalling $1,311,318 were disbursed to 242 applicant ex-service organisations. In 2014-15, 254 organisations benefitted. Preliminary indications are that disbursements will be given to more than 240 organisations in 2016-17.

Income

The trust was funded predominantly by way of a grant appropriation of $1,277 161.03 from the Queensland Government.

Proceeds of the 2016 annual appeal totalled $16,891. Interest on investments during the year amounted to $8,427, and cash at bank as at 30 June 2016 was $14,745.
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 2015, $1,311,318 was disbursed as follows:

| Returned and Services League of Australia (Queensland Branch) | $692,288 |
| Legacy Clubs of Queensland | $289,451 |
| Brisbane | 100,000 |
| Bundaberg | 12,668 |
| Cairns | 10,002 |
| Coolangatta/ Tweed Heads | 22,938 |
| Fraser Coast and Country Burnett | 17,619 |
| Gold Coast | 43,577 |
| Ipswich | 12,220 |
| Mackay | 5,858 |
| Rockhampton and Central Queensland | 15,398 |
| Toowoomba | 13,502 |
| Townsville | 35,669 |

<p>| Other organisations | $329,579 |
| 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 Queensland | 15,000 |
| Armed Services Assistance Centre | 1,500 |
| Association of Queensland Korean Veterans Inc. | 1,500 |
| Australian Army Aviation Association | 1,051 |
| Australian Army Training Team Vietnam Queensland Branch | 1,500 |
| Australian Federation of Totally and Permanently Incapacitated Ex-Servicemen and Women Queensland Branches | 17,108 |</p>
<table>
<thead>
<tr>
<th>Organisation</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australian Commando Association Queensland</td>
<td>$1,500</td>
</tr>
<tr>
<td>Bundaberg and District Disabled Veterans Association Inc.</td>
<td>$1,500</td>
</tr>
<tr>
<td>Bundaberg and District Ex Servicewomen’s Association Inc.</td>
<td>$1,500</td>
</tr>
<tr>
<td>Council of Ex-Servicewomen’s Associations (Queensland)</td>
<td>$1,500</td>
</tr>
<tr>
<td>Defence Force Welfare Association Queensland Branch</td>
<td>$2,480</td>
</tr>
<tr>
<td>Ex-Servicemen and Women Welfare Association Inc.</td>
<td>$1,500</td>
</tr>
<tr>
<td>FESR Navy Association (Queensland Division)</td>
<td>$1,500</td>
</tr>
<tr>
<td>Hervey Bay Ex-Servicewomen’s Association Social Club</td>
<td>$1,500</td>
</tr>
<tr>
<td>Incapacitated Servicemen and Women’s Association of Australia</td>
<td>$6,737</td>
</tr>
<tr>
<td>Mates4Mates</td>
<td>$100,000</td>
</tr>
<tr>
<td>National Servicemen’s Association of Australia (Queensland)</td>
<td>$46,976</td>
</tr>
<tr>
<td>Naval Associations of Australia – Queensland</td>
<td>$19,496</td>
</tr>
<tr>
<td>Partners of Veterans Association of Australia (Queensland Branch)</td>
<td>$1,500</td>
</tr>
<tr>
<td>Post 1955 Veterans Group Inc.</td>
<td>$1,500</td>
</tr>
<tr>
<td>RAAF Associations</td>
<td>$25,615</td>
</tr>
<tr>
<td>Rats of Tobruk Association (Queensland)</td>
<td>$1,500</td>
</tr>
<tr>
<td>Redcliffe District Ex-Servicesomen’s Club Inc.</td>
<td>$1,500</td>
</tr>
<tr>
<td>Royal Australian Army Nursing Corps Association Queensland Inc.</td>
<td>$1,500</td>
</tr>
<tr>
<td>Royal Australian Army Ordnance Corps Association (Queensland Division)</td>
<td>$1,500</td>
</tr>
<tr>
<td>Royal Australian Navy Corvettes Association (Queensland)</td>
<td>$1,500</td>
</tr>
<tr>
<td>Royal Australian Regiment Association (Queensland Division) Inc.</td>
<td>$1,500</td>
</tr>
<tr>
<td>Royal Marines Association Queensland</td>
<td>$1,500</td>
</tr>
<tr>
<td>Royal Naval Association Queensland Branch</td>
<td>$1,094</td>
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<tr>
<td>Salvation Army</td>
<td>$1,500</td>
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<tr>
<td>Submarines Association of Australia Queensland</td>
<td>$1,500</td>
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<tr>
<td>Totally and Permanently Disabled Ex-Servicepersons Association (Townsville) Inc.</td>
<td>$7,339</td>
</tr>
<tr>
<td>Totally and Permanently Disabled Soldiers’ Association Queensland Branches</td>
<td>$9,000</td>
</tr>
<tr>
<td>Veterans Support and Advocacy Service Australia Inc.</td>
<td>$8,494</td>
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<tr>
<td>Victoria Barracks Historical Society</td>
<td>$3,004</td>
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<tr>
<td>Vietnam Veterans Association of Australia (Queensland) Sub Branches</td>
<td>$15,586</td>
</tr>
<tr>
<td>Vietnam Veterans and Associated Forces Social Club Hervey Bay</td>
<td>$1,500</td>
</tr>
<tr>
<td>Vietnam Veterans Federation Brisbane/Gold Coast Regional Sub Branch</td>
<td>$1,500</td>
</tr>
<tr>
<td>Vietnam Veterans Federation of Australia Townsville Sub Branch Inc.</td>
<td>$1,500</td>
</tr>
<tr>
<td>War Widows Guild of Australia (Queensland)</td>
<td>$5,600</td>
</tr>
<tr>
<td>War Widows Guild of Australia (Queensland) - Caloundra Sub Branch</td>
<td>$1,500</td>
</tr>
<tr>
<td>Womens Royal Australian Army Corps Queensland Inc.</td>
<td>$1,500</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$1,311,318</strong></td>
</tr>
</tbody>
</table>
ANZAC Day Trust Donors

Aussie World
Ardent Leisure Lts (Dreamworld/Whitewater World)
Bay Boozatorium
Biggenden Bowls Club
Birch Carrol & Coyle
Buderim Bowls Club Inc.
Bundaberg & District RSL and Citizens Memorial Club
Carina Leagues Club Ltd
Clifton Bowls Club
Eidsvold Bowls Club Inc.
Event Cinemas
Gatton RSL Services Club Inc.
Gaythorne RSL
Goomeri Bowls Club Inc.
Gum Sing Café
Kingaroy & District RSL and Citizens Memorial Club
Laserforce International
Murgon & District Services and Citizens Memorial Club Inc.
Murgon Ladies Bowling Club Inc.
Pomona Bowls Club Inc.
RAMM Trading Pty Ltd (Caltex Carseldine)
Redcliffe Golf Club
Sherwood Services Club
Solander Lake Bowls Club

Sporting Shooters Association of Australia (Brisbane)
Townsville RSL Sub-Branch
Village Roadshow Theme Parks
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 2015–16 Results of audit: Internal control systems 2014–15

Tabled 28 July 2015

The report summarises the results of evaluations of the systems of financial controls and of selective testing of controls that operated within the 21 government departments during 2014–15.

In addition to the results of internal control systems, focus was placed on the effectiveness of internal financial management reporting and the examination of disaster recovery planning. Within the report, entities were provided with two better practice guides to assist them with the self-assessment of their disaster recovery planning and internal financial management reporting.

Queensland Treasury was not in scope for disaster recovery planning.

The internal financial controls within most departments continued to strengthen, as indicated by the reduction in the number of internal control issues identified. The report recognised the efforts of departments regarding improvements to their internal controls.

Recommendations

While no recommendations were supplied about the areas of control focus audit for internal management reporting, each department received a report with a number of improvement items.

Queensland Treasury was included in the report as a case study on strategies for shortening reporting timelines without technology change.

Our response

Queensland Treasury provided comments on the area of controls focus audit on the quality and timeliness of internal financial management reporting practices.

Treasury acknowledged the overall assessment and observations identified and the favourable results for Treasury in comparison with the general government sector.

While there were no deficiencies identified by the audit, management did respond regarding the business improvement opportunities identified.

Auditor-General Report to Parliament

No. 6 for 2015–16 State Public Sector Entities: 2014–15 Financial Statements

Tabled 3 December 2015

This report helps to achieve the Queensland Audit Office’s (QAO) objective to strengthen the accountability of the public sector and help it improve performance. The report discussed the status and nature of the audit opinions issued, commented on the timeliness and quality of financial reporting, and provided explanations regarding the assessment of key audit matters disclosed by state public sector entities.
Recommendations

There were no specific recommendations for Queensland Treasury however four key audit matters were raised across the sector. The matter raised regarding replacement of dated accounting systems was relevant to Queensland Treasury. An unqualified audit opinion on the financial statements was issued. Treasury met the legislative timeframes for completing financial statements and the quality of the supporting work papers for audit purposes were of a high standard.

The entity and cycle level controls for Treasury were confirmed as generally operating effectively, and the client strategy assessment was confirmed as a strong controls environment. During the assessment of controls no significant deficiencies or material weaknesses that would pose a significant business or financial risk were identified. A small number of deficiencies were raised and response from management resolved these matters.

Our response

No response was required from Treasury to this report. Management responses to the deficiencies of part of the Management Report for the 2014–15 audit were supplied.

Auditor-General Report to Parliament


Tabled 17 December 2015

The financial statements for the state of Queensland are required to be audited each year, and an independent audit opinion expressed thereon. This report provides further information on the results of the audit beyond the independent audit opinion, including assessment of factors impacting on the financial sustainability of the state and the financial impact of natural disasters.

The State of Queensland obtains its revenues through taxation, royalties, sales of goods and services and by payments from the Australian Government. With those revenues, the Queensland Government pays for the operations of the state; provides community services including health, community safety and education; and builds state infrastructure.

Each year, the state prepares consolidated financial statements of the Government of Queensland (state government financial statements) which are accrual financial statements reporting how much the state has earned; what it cost to operate; and, together with the values of its assets, how it managed its liabilities. From this, a user of the statements can discern whether the state is spending more than it receives; how well it has managed its assets and liabilities; and what reserves it has to meet its future obligations.

The Auditor-General audits the consolidated financial statements, which report on the performance and position of both the total state sector and of the general government sector.

Recommendations

There were no specific recommendations for Queensland Treasury however four key audit matters were raised. 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. There were however material restatements of the operating statement and balance sheet from the prior year.
Our response

No response was required from Queensland Treasury. Queensland Treasury did provide comments about the state’s financial sustainability improving since 2012–13, with financial sustainability ratios either improving or holding stable over the medium term. The contribution of the government’s Debt Action Plan to reduce general government debt by $9.6 billion by 2017–18 was also acknowledged.

Further context in relation to revising the capital structure of the Government’s energy network businesses was emphasised. The approach taken in the 2015–16 Budget was recommended by the Independent Review of State Finances and increases the businesses’ gearing to more commercial levels. Analysis by KPMG shows this measure is consistent with industry practice and enables the government to ration their equity investments without impacting prices, which are set by the regulator. Improving the efficiency of these businesses to the benefit of all Queenslanders was a key driver of the strategy.

Reference in the report on the need to increase net cash flows from operating activities and generating larger operating surpluses was welcomed as this is currently an important element of the government’s strategy.

Following consideration of the Review of State Finances, the government has implemented revised fiscal principles as the key driver of its fiscal strategy. Fiscal principles including:

- targeting an ongoing reduction in Queensland’s debt burden, as measured by the General Government debt to revenue ratio
- targeting net operating surpluses that ensure any new capital investment is primarily funded through recurrent revenues, rather than borrowing are critical to ensuring financial sustainability.

All QAO reports tabled during the 2014–15 year are available at www.qao.qld.gov.au
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 grants for first homebuyers
- advice on paying infringement notices and fines.

Many of these are available through 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:

- ANZAC Day Trust
- Business Development Fund Investment Panel
- Cardiac Assessment Tribunal
- City North Infrastructure (CNI) Pty Ltd
- 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
- 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
- Transport and Storage Industry Sector Standing Committee
- Work Health and Safety Board

Legislation administered by Treasury

- 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)
- Anzac Day Act 1995
- Appropriation Act 2014
- Appropriation Act 2015
- Appropriation Act (No 2) 2008
- Appropriation Act (No 2) 2014
- Appropriation Act (No 2) 2015
- Appropriation (Parliament) Act 2014
- Appropriation (Parliament) Act 2015
• Appropriation (Parliament) Act (No 2) 2008
• Appropriation (Parliament) Act (No 2) 2014
• 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
• Holidays Act 1983
• Industrial Relations Act 1999
• 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
• Safety in Recreational Water 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 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
• Workers’ Accommodation Act 1952
• Workers’ Compensation and Rehabilitation Act 2003
• Work Health and Safety Act 2011
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**Glossary**

**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

**HWI**
Healthy Worker Initiative, a project of the Office of Industrial Relations

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

**IR**
Industrial relations

**IRPR**
Industrial relations policy and regulation

**ISC**
Information Steering Committee

**IT as a service**
A method of delivering technology services in which an organisation purchases its IT requirements as a service from another organisation, rather than owning the infrastructure inhouse.

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

**MLP**
Market-Led Proposal

**NAIF**
Northern Australia Infrastructure Facility

**NIISQ**
National Injury Insurance Scheme in Queensland

**NIISA**
National Injury Insurance 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 a company pays more than $1.2 million per year in taxable wages. The threshold for payroll tax will increase by $100,000 each year until it reaches $1.6 million on 1 July 2019.
PSIR
Public sector industrial relations

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.

RGC
Resource Governance Committee

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

SLT
Senior Leadership Team

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.

WCAP
Workforce Capability and Performance Committee

WHSQ
Work Health and Safety Queensland, a unit of the Office of Industrial Relations
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Feedback
Help us improve our annual report by sharing your feedback with us through the government’s Get Involved website – www.getinvolved.qld.gov.au