

ANNUAL REPORT 2022–23



Communication objective

The Department of the Premier and Cabinet would like to acknowledge Aboriginal peoples and Torres Strait Islander peoples as the Traditional Owners and Custodians of this Country. We recognise their connection to land, sea and community. We pay our respects to them, their cultures, and to their Elders, past, present and emerging.

This annual report provides information about the Department of the Premier and Cabinet's financial and non-financial performance for 2022–2023. It has been prepared in accordance with the *Financial Accountability Act 2009*.

The report records the significant achievements against the strategies and services detailed in the Department of the Premier and Cabinet's 2022–2026 *Strategic Plan*, the Office of the Queensland Parliamentary Counsel's 2022–2026 *Strategic Plan* and the 2022–2023 *Service Delivery Statement*.

This report has been prepared for the Premier to submit to Parliament. It has also been prepared to meet the needs of stakeholders including the Australian and local governments, industry and business associations, community groups, staff, and individuals.

Copies of this publication can be obtained at www.premiers.qld.gov.au/publications/categories/reports/annual-reports.aspx or by phoning (07) 3003 9061 or emailing corporategovernance-dpc@premiers.qld.gov.au



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29 September 2023

The Honourable Anastacia Palaszczuk MP
Premier of Queensland and
Minister for the Olympic and Paralympic Games
1 William Street
Brisbane QLD 4000

Dear Premier

We are pleased to submit for presentation to the Parliament the Annual Report 2022–2023 and financial statements for the Department of the Premier and Cabinet.

This report is prepared on the basis of the current administrative arrangements for this agency for the 2022–2023 financial year. That is, it reflects the structure, operations and performance of the agency as it now exists.

We certify that this Annual Report complies with the:

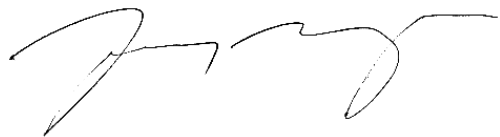
- prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*
- requirements set out in the *Legislative Standards Act 1992*, and
- detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements can be found on pages 63 of this annual report.

Yours sincerely



Mike Kaiser
Acting Director-General



A D Keyes
Parliamentary Counsel

About the department

The Department of the Premier and Cabinet (DPC) is the lead agency of the Queensland Government.

Our role as the lead agency of the Queensland Government is to enable strategic policy and Westminster system governance, to engage stakeholders, resolve complex issues, and deliver on the government objectives for Queensland. In October 2022, the Premier tabled revised government objectives for the community: *Good Jobs, Better Services, Great Lifestyle*, and throughout 2022–2023, the department focused on working to achieve our Strategic Plan 2022–2026 vision — ‘a thriving, inclusive Queensland envied for our lifestyle’.

Across the breadth of our activities and with our many stakeholders and partners we navigate a complex and dynamic environment seeking optimal outcomes for Queenslanders. Through The Cabinet Office, the department leads the policy development process across government, providing strategic analysis, insights and options on key policy initiatives to deliver on the government’s priorities. The Cabinet Office leads intergovernmental relations, supports the Premier’s attendance at National Cabinet, and provides Cabinet and Parliamentary processes and whole-of-government performance management policy and reporting. Through The Cabinet Office, the department also stands up agile, cross-government teams that focus on long-term and emerging strategic policy priorities, actions, and their implementation.

Through the Governance and Engagement division, the department ensures strong and accountable government by supporting Executive Council, providing constitutional, administration, governance and protocol support to the Premier and Cabinet, as well as corporate support services to ministerial offices and the Office of the Leader of the Opposition. Governance and Engagement also provides whole-of-government strategic communication and engagement, and events leadership and support.

The division also leads regional and community engagement to ensure strong regional perspectives in

policy, decisions and program implementation, and also leads the government’s commitment to Queensland’s veterans.

The Brisbane 2032 Coordination Office leads Brisbane 2032 Olympic and Paralympic Games portfolio management and integration activities, in partnership with key state agencies and Games Partners. This includes portfolio governance arrangements (program, budget and benefits realisation), overseeing the state’s commitments under the Olympic Host Contract, and overseeing infrastructure and legacy programs as well as stakeholder engagement, communications and media.

The department maintains a high-performing and responsive workforce providing human, financial, governance, and information and technology services that support and develop our people, who are the centre of everything we do.

The State Budget in June 2023 had a strong focus on cost-of-living support, health, infrastructure and housing. With a record surplus in 2022–2023, the government supported significant concessions to Queensland families and businesses to ease cost-of-living pressures. The budget provided record investment in capital projects to grow Queensland jobs, support for frontline health services and social and affordable housing, and funding to support new wind, solar, storage and transmission, and transform Queensland into a renewable energy powerhouse.

In 2022–23, we marked the ten-year countdown to the Brisbane 2032 Olympic and Paralympic Games. The decade ahead presents us with a golden opportunity to lead the Queensland Government and work collaboratively to build long-term social and economic prosperity for all Queenslanders.

Our Strategic Plan 2022–2026

Our **vision** is ‘a thriving, inclusive Queensland envied for our lifestyle’.

Our **role** is to ‘lead and enable strategic policy and Westminster system governance to engage stakeholders, resolve complex issues, and deliver government priorities for Queensland’.

Our **strategic objectives** are:

1. **Policy leadership:** we lead collaborative policy development across government to achieve effective outcomes for Queenslanders.
2. **Communication and engagement leadership:** we lead collaborative communication and engagement across government, and internationally, to achieve effective outcomes for Queensland.
3. **Strong, accountable government:** we ensure a strong and accountable system of government.
4. **Lead Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032):** we lead Brisbane 2032 portfolio management and integration activities, in partnership with key state agencies and Games Partners.
5. **A high-performing workforce:** we enable a workforce that embodies the DPC principles to deliver on what is important for Queenslanders.

The first three objectives are assessed through efficiency and effectiveness measures outlined in the sections for DPC service areas in this report and the fifth objective is outlined in the ‘Our people’ section of this report.

In 2022–2023, the department added an additional strategic objective – Lead Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032) portfolio management and integration activities, in partnership with key state agencies and Games Partners. Efficiency and effectiveness measures were

developed in 2022–2023 to track performance against the objective and introduced into the department’s *2023–2024 Service Delivery Statement*.

Our **principles** are:

Leadership

We lead by sharing our whole-of-government perspective. We plan and coordinate our collective efforts across government to deliver effective outcomes for Queensland.

Trust

We inspire trust in the system and institutions of government by demonstrating and supporting integrity, transparency, and accountability.

Collaboration

We collaborate to harness knowledge and expertise within and outside our organisation to deliver effective policy solutions.

Agility

We are agile and responsive in meeting the changing needs of Queenslanders while ensuring a strategic focus on the future.

Innovation

We seek innovative solutions to capitalise on strategic opportunities for Queensland and support whole-of-government risk management.

Inclusion

By embracing inclusion and diversity, we make our workplace and our work more representative.

We value and respect Aboriginal and Torres Strait Islander cultures in all that we do.

We respect, protect and promote human rights in our decision making and actions.

The DPC *Strategic Plan 2022–2026* is available on our website

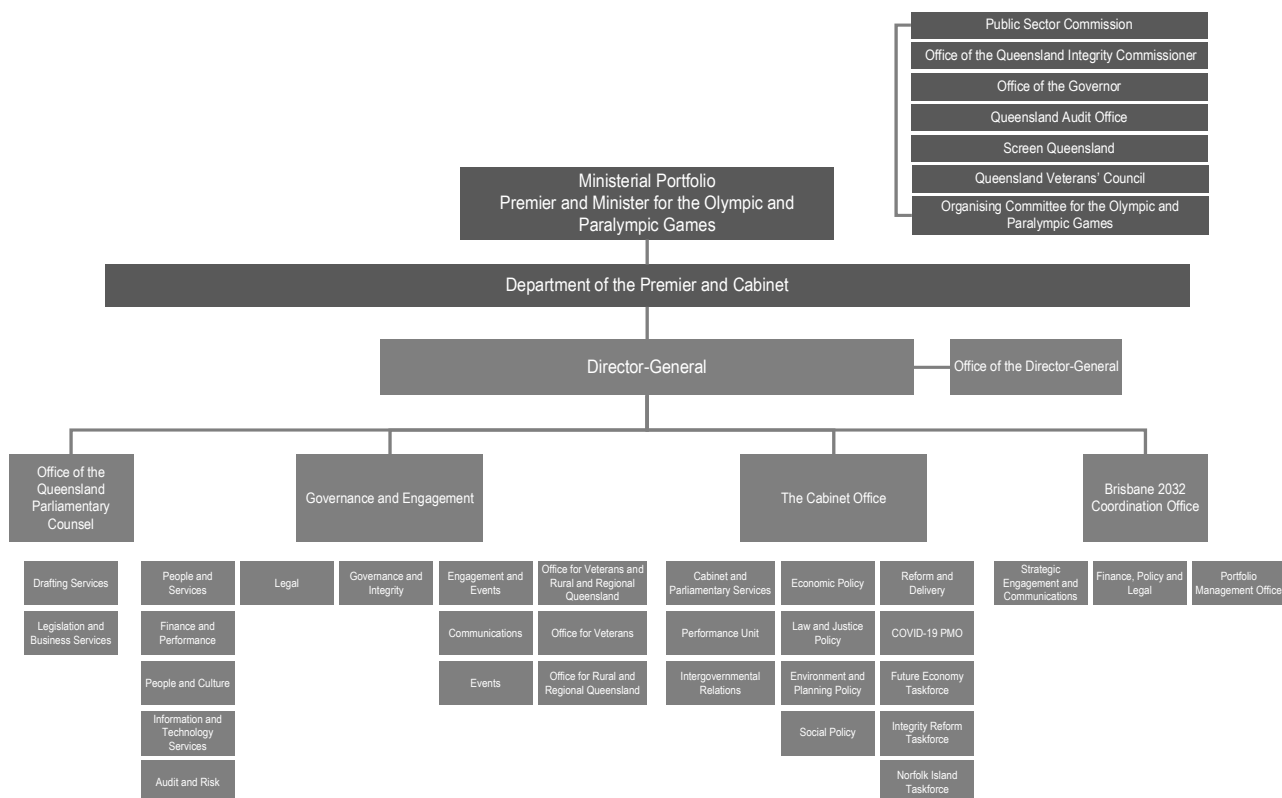
www.premiers.qld.gov.au/publications/categories/plans/strategic-plan.aspx

Organisational structure

DPC delivers its services through the structure outlined in the organisational chart below. The Ministerial portfolio of the Premier and Minister for the Olympic and Paralympic Games in 2022–2023 includes the following bodies:

- Public Sector Commission (Public Sector Commission’s name changed, effective 1 March 2023, in line with revisions to the *Public Sector Act 2022*)
- Office of the Queensland Integrity Commissioner was established 1 March 2023, in line with changes to the *Integrity Act 2009*
- Office of the Governor
- Queensland Audit Office
- Screen Queensland Pty Ltd
- Queensland Veterans’ Council (established under the *Queensland Veterans’ Council Act 2019* – relevant provisions commenced on 4 November 2022)
- Brisbane Organising Committee for the 2032 Olympic and Paralympic Games (OCOG) was established under the *Olympic and Paralympic Games Arrangements Act 2021*.

For further information, please refer to each agency’s annual report on their websites. For Screen Queensland Pty Ltd, refer to their tabled financial statements. The chart below represents the departmental structure as at 30 June 2023.



Machinery of government changes

There were no machinery of government changes in the 2022–2023 financial year that affected DPC.

Director-General's report

In 2022–2023, the department continued to support the Premier, Cabinet and the people of Queensland.

Queensland's nation-leading response to COVID-19 saw restrictions ease in July 2022 with the focus on managing our individual health at home and in the workplace, as part of a shared responsibility to protect the wellbeing of our colleagues and the broader community. Our evolving response was consistent with National Cabinet's easing of measures and while there continued to be community transmission of COVID-19, by September 2022, 93 per cent of Queenslanders were double vaccinated.

In response to the report by Emeritus Professor Peter Coaldrake AO, *Let the sunshine in: Review of culture and accountability in the Queensland public sector* (June 2022), the department moved swiftly in July to set up the Integrity Reform Taskforce in The Cabinet Office to lead the implementation of the government's response. This has been a focus in 2022–2023 and included important legislative and administrative reform.

On 21 July 2022, we marked the one-year anniversary of the historic decision of the International Olympic Committee to award the 2032 Olympic and Paralympic Games to Brisbane. Preparations are well underway, with the Green and Gold Runway event in July a resounding success for all Games Partners with around 10,000 Queenslanders making their way to South Bank Parklands to take part in a host of activities. The department continued to work diligently with our extended network of stakeholders on major benefits, legacy planning and governance frameworks for the Games.

This year will be especially memorable with our historic steps forward on the Path to Treaty. On 16 August 2022, the Treaty Advancement Committee's (TAC) report and the government response was released. This was marked by the Premier and Minister Crawford signing a Path to Treaty Commitment at a ceremony with TAC Co-Chairs Mick Gooda and Dr Jackie Huggins AM. The year rounded out with the regional sitting of the Queensland Parliament in Cairns, seeing the landmark Path to Treaty Bill debated and passed with bipartisan support, on 10 May 2023.

In September 2022, we mourned the passing of Queen Elizabeth II just a short while after Her Majesty's Platinum Jubilee celebrations in June. History was made with Her Excellency the Governor the Honourable Dr Jeannette Young AC PSM, the 27th Governor of Queensland, delivering the Proclamation readings for the new Sovereign, His Majesty King Charles III. The last time the Proclamation readings took place was 70 years earlier for the accession of Queen Elizabeth II. DPC was ever ready in September, having undertaken extensive planning with key stakeholders here and in the United Kingdom, to ensure a seamless transition.

In any one year, the department addresses countless matters such as significant legislative reform, tackling social, law and justice, environment and planning, and economic policy issues, increasing diversity on government boards and supporting protocol and Queensland's international relations. We are constantly working to make sure the state is resilient and ready to respond to disasters, or other potential threats to Queenslanders' safety, security and wellbeing. We also lead the Queensland Government support for veterans and ably support the Premier and Cabinet at Regional Community Forums, Regional and Community Cabinet and at National Cabinet, positioning Queensland to achieve the best outcomes for our state. Equally important is the contribution and dedication from the teams behind the scenes, that ensure DPC remains agile and responsive, and continues to manage the wellbeing of our people and effective business systems and governance.

I am continually impressed by the scope and breadth of work undertaken by our agency in support of the government and people of Queensland, and I thank our people for their public service.

Rachel Hunter
Director-General
Department of the Premier and Cabinet

Government's objectives for the community

The government's objectives for the community focus on the complex challenges facing our state that require thoughtful and innovative solutions.

Section 10 of the *Financial Accountability Act 2009* (Qld) requires that the Premier prepares and tables in the Legislative Assembly, a statement of the government's broad objectives for the community.

The objectives are long-term and tackle complex problems, which can only be achieved by governments, industry, and the community working together. DPC plays a key role in overseeing whole-of-government implementation, communication, engagement and reporting on our collective progress. Further detail about DPC's role is included throughout this report.

On 21 October 2022, the government introduced a revised set of objectives that reflect the government's vision for Queensland and outline the plan to build future prosperity and growth across the state.

Good jobs: Good, secure jobs in our traditional and emerging industries.

- **Supporting jobs:** Good, secure jobs in more industries to diversify the Queensland economy and build on existing strengths in agriculture, resources and tourism.
- **Backing small business:** Help small business, the backbone of the state's economy, thrive in a changing environment.
- **Making it for Queensland:** Grow manufacturing across traditional and new industries, making new products in new ways and creating new jobs.
- **Investing in skills:** Ensure Queenslanders have the skills they need to find meaningful jobs and set up pathways for the future.

Better services: Deliver even better services right across Queensland.

- **Backing our frontline services:** Deliver world-class frontline services in key areas such as health, education, transport and community safety.
- **Keeping Queenslanders safe:** Continue to keep Queenslanders safe as we learn to live with COVID-19 and ensure all Queenslanders can access world-class healthcare no matter where they live.
- **Connecting Queensland:** Drive the economic benefits, improve social outcomes and create greater social inclusion through digital technology and services.
- **Educating for the future:** Give our children the best start by investing in our teachers and schools.

Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

- **Protecting the environment:** Protect and enhance our natural environment and heritage for future generations and achieve a 70 per cent renewable energy target by 2032 and net zero emissions by 2050.
- **Growing our regions:** Help Queensland's regions grow by attracting people, talent and investment, and driving sustainable economic prosperity.
- **Building Queensland:** Drive investment in the infrastructure that supports the state's economy and jobs, builds resilience and underpins future prosperity.
- **Honouring and embracing our rich and ancient cultural history:** Create opportunities for First Nations Queenslanders to thrive in a modern Queensland.

Policy advice and coordination, and Cabinet support

The Cabinet Office leads the public sector to achieve strong, collaborative and effective policy outcomes for Queenslanders. This service area provides advice and insights to the Premier on key social, economic, law and justice, and environment and planning policy issues, and drives major reform initiatives for emerging policy priorities. The service area supports the Cabinet, Cabinet Committee and Parliamentary process, undertakes whole-of-government performance management and reporting, supports the Premier's participation at National Cabinet, and advocates for Queensland's interests through intergovernmental forums and initiatives. The service area also provides critical whole-of-government emergency and disaster management support and crisis communications capability.

Key achievements for 2022–2023

- Supported the Premier and Cabinet to deliver the Cabinet and Cabinet Committee agenda, and Regional and Community Cabinet program.
- Provided whole-of-government coordination and advice on the parliamentary legislative program, parliamentary processes, and procedures.
- Supported the regional sitting of the Queensland Parliament held in Cairns from 9 to 11 May 2023.
- Led whole-of-government processes for the implementation, monitoring and reporting of government commitments and decisions.
- Continued whole-of-government oversight of the *Queensland Government Performance Management Framework Policy*.
- Led innovative and evidenced-based policy solutions aligned with the government's objectives for the community and responded to emerging trends for the Queensland Government.
- Responded to issues raised by industry, businesses, organisations, communities, and constituents.
- Supported delivery and progression of key water infrastructure projects, such as Rookwood Weir and the Toowoomba to Warwick Pipeline.
- Continued to support Screen Queensland Pty Ltd to grow the state's screen industry through attraction and production incentives, business growth and screen culture activities for Queenslanders.
- Provided strategic advice in the coordination and development of whole-of-government initiatives to bolster Queensland's growing workforce, including through training, skills development, and support for industry and small business.
- Supported the delivery of initiatives by coordinating various advisory councils and taskforces, providing an opportunity for community leaders to work with the Queensland Government to help shape policy and initiatives.
- Performed a leadership and coordination role across government to ensure Queensland is well positioned to address government-wide issues through intergovernmental forums.
- Negotiated the best policy position for Queensland on international, national, and state issues through national engagement forums.
- Supported delivery of federal funding arrangements and reform initiatives for a range of key sectors, including schooling, early childhood, vocational education, training, health, Olympic venues, water

and transport infrastructure, housing, agriculture and biosecurity, law and justice, and energy.

- Coordinated Queensland's disaster management and counter-terrorism arrangements, including support for the Queensland Disaster Management Cabinet Committee and the Queensland Security Cabinet Committee, as well as coordinating reforms to the disaster management arrangements with more than \$400 million in investment.
- Coordinated, delivered, and provided leadership on the implementation and evaluation of domestic and family violence prevention reforms, including coordinating the government's response to the Women's Safety and Justice Taskforce's reports. This involved 277 recommendations from across Reports 1 (89) and Report 2 (188) and \$588 million investment, and the Commission of Inquiry into policing responses to domestic and family violence involving 78 recommendations and \$100 million investment. It also involved supporting the operation of the Domestic and Family Violence Prevention Council.
- Supported policy settings across all portfolios to reframe the Queensland Government's relationship with Aboriginal peoples and Torres Strait Islander peoples in line with the July 2019 *Joint Statement of Commitment* and the Queensland Government's *Reconciliation Action Plan 2023–2025*. This included supporting passage of the Path to Treaty Bill in May 2023, which establishes a Truth Telling and Healing Inquiry and a First Nations Treaty Institute to progress Treaty in Queensland.
- Facilitated the Torres Strait Islands and Northern Peninsula Area Cost of Living Summit on Thursday Island, resulting in the development of community-led initiatives to reduce cost-of-living pressures.
- Coordinated and supported Queensland's input and response to Royal Commissions and Productivity Commission inquiries.
- Supported the Premier to deliver the Queensland Housing Summit and Outcomes Report, which included 51 actions backed by \$56 million in new funding to respond to housing pressures.
- Continued to coordinate efforts across government on a range of COVID-19 issues, including economic

recovery strategies, public communication, and business and industry engagement.

- Provided overarching strategic analysis, insights and options around COVID-19 recovery for Queensland, with a strong focus on integrated, proactive approaches that position the state's economy for recovery and growth.
- Continued to lead whole-of-government crisis communication and engagement, particularly in relation to the 2023 North Queensland floods, and preparedness activities across the areas of cyber security, counter-terrorism and bushfires.
- Reviewed the government's objectives for the community and through research and engagement, coordinated the development of updated objectives for tabling in Parliament early in the financial year 2022–2023.

Norfolk Island Taskforce

- Successfully transitioned education and health support services from New South Wales to Queensland under the *Intergovernmental Partnership Agreement on State Service Delivery to Norfolk Island*.
- Negotiated and delivered additional apprenticeship and traineeship services to support Norfolk Islanders, with additional service work continuing on corrections, working with children checks, early childhood education and care, port management, and high risk and occupational work licensing.
- Finalised design, with the federal government and the Norfolk Island community, of a Norfolk Island Governance Committee (NIGC) to enhance community consultation and input into government decision-making. Queensland is to be represented as a member on the NIGC to support state service delivery.

Public Sector Reform Office

- Led the implementation of public sector reforms arising from the review of Queensland's public sector employment laws conducted by Peter Bridgman and the report entitled *A Fair and Responsive Public Service for All*.
- Developed and facilitated the introduction of a new *Public Sector Act 2022* (effective 1 March 2023), which provides a modern, employee-focused framework for the Queensland public sector, supporting the government's commitment to being fair, responsive and a leader in public administration.

Integrity Reform Taskforce

- Established in July 2022, the Integrity Reform Taskforce implemented the first tranche of legislative reforms from the report delivered by Emeritus Professor Peter Coaldrake's AO report *Let the sunshine in: Review of culture and accountability in the Queensland public sector* (the Coaldrake Report), and Mr Kevin Yearbury's *Strategic Review of the Integrity Commissioner's Functions* (the Yearbury Report). Amendments to the *Integrity and Other Legislation Amendment Act 2022* were passed by Parliament on 30 November 2022.
- Worked with relevant integrity bodies and lead agencies to assist implementation of other recommendations from the Coaldrake and Yearbury Reports, including the development of a Customer Complaints Management Framework and supporting guideline.
- Developed the *Integrity and Other Legislation Amendment Bill 2023*, forming the second tranche of legislation to support implementation of further recommendations from the Coaldrake and Yearbury Reports.

Future directions for 2023–2024

- Support the Premier and Cabinet to deliver the Cabinet and Cabinet Committee agenda and the Regional and Community Cabinet program.
- Continue to provide whole-of-government coordination and advice on the parliamentary legislative program, parliamentary processes, and procedures.
- Continue to lead whole-of-government processes for the implementation, monitoring and reporting of government commitments and decisions.
- Continue to drive delivery of government priorities and improved performance of public services through supporting agencies to improve implementation of the *Queensland Government Performance Management Framework Policy*.
- Negotiate the best policy position for Queensland through national engagement forums, including National Cabinet and the Council for the Australian Federation.
- Represent Queensland's views and coordinate whole-of-government input to National Cabinet, and the Council for the Australian Federation priority projects, including identifying health system improvements.
- Lead and develop innovative and future-focused policy solutions that align with the Queensland Government's objectives and respond to emerging trends and growing demand for government services, using evidence-based behavioural science solutions.
- Respond to issues raised by local government, industries, businesses, organisations, communities, and constituents.
- Perform a leadership and coordination role across government to ensure Queensland is well positioned to address government-wide issues through intergovernmental forums and national forums supporting Australia's international agreements and engagements.
- Support delivery of federal funding arrangements and reform initiatives for a range of key sectors, including schooling, vocational education and

training, health, housing, law and justice, environment, disability, employment, infrastructure and planning, transport and energy.

- Coordinate policies to diversify and improve the resilience of Queensland's economy by facilitating investment, and encouraging innovation, commercialisation and good jobs for the future.
- Continue to support the advancement of renewable, reliable and affordable energy supply to support Queensland's community and industry growth, including supporting the growth and development of Queensland's alternative green fuels such as the hydrogen and bio futures industries.
- Continue to support and coordinate work to protect the environment, including the Great Barrier Reef.
- Support policy settings for the growth of a productive and prosperous food and fibre sector, which will generate long-term jobs, and support the economies of regional and rural communities.
- Coordinate Queensland's disaster management and counter-terrorism arrangements, including support for the Queensland Disaster Management Committee and the Queensland Security Cabinet Committee.
- Continue to lead whole-of-government crisis communication and engagement with a focus on preparedness and resilience improvements.
- Support and contribute toward the implementation and evaluation of domestic and family violence prevention reforms and support the operation of the Domestic and Family Violence Prevention Council.

- Continue to support policy settings across all portfolios to reframe the Queensland Government's relationship with Aboriginal peoples and Torres Strait Islander peoples, in line with the July 2019 *Joint Statement of Commitment* and the *Queensland Government Reconciliation Action Plan 2023–2025*, including supporting the establishment of key architecture to progress Path to Treaty.
- Coordinate and support Queensland's input and response to Royal Commissions (including aged care, people with disability, and natural disasters) and Productivity Commission inquiries (including mental health).

Norfolk Island Taskforce

- Continue to work in partnership with the federal government and the Norfolk Island community to ensure the Norfolk Island community has access to fit-for-purpose state-level services comparable to mainland communities.
- Continue to embed Norfolk Island service delivery as a function within the Queensland Government.

Integrity Reform Taskforce

- Support progression of the *Integrity and Other Legislation Amendment Bill 2023* through committee and parliamentary processes.
- Continue to progress implementation of the remaining recommendations from the Coaldrake Report, including working with relevant integrity bodies and lead agencies to help ensure their readiness.

Our performance

The following service standards in DPC's *2022–2023 Service Delivery Statement* were used by the department and the government to assess overall performance of the Policy advice and coordination, and Cabinet support service area.

Service standards	2022–2023 Target/Est.	2022–2023 Actual
<i>Effectiveness measures</i>		
Overall client satisfaction with engagement in the policy development process	85%	69%
Overall client satisfaction with advice and support relating to intergovernmental relations	85%	91%
Overall client satisfaction with advice and support relating to Cabinet support and Parliamentary services	85%	81%
Overall client satisfaction with advice and support relating to performance management and reporting requirements	85%	71%
<i>Efficiency measures</i>		
Total cost per hour of policy advice and development output	\$149	\$151
Average cost of supporting Regional and Community Cabinet meetings ¹	\$15,000	\$16,823

Note:

1. The increased average cost for 2022–2023 actual is due to the additional costs associated with holding a meeting on Thursday Island given the remote location.

Engagement and Events support

The service area leads whole-of-government strategic communication and engagement to enhance the government's profile and to communicate with all Queenslanders. Activities include whole-of-government strategic communication management, government advertising, best-practice event delivery and sponsorship strategy to deliver economic and community benefit. The service area also provides support for veterans through the Office for Veterans and leads engagement with Queensland's regions through the Office for Rural and Regional Queensland.

Key achievements for 2022–2023

Engagement and Events

- Delivered greater connectivity and leadership across government by guiding the planning and delivery of whole-of-government communication strategies and campaigns, with a focus on public safety and campaigns that unite and inspire Queenslanders.

Developed best-practice communication approaches and capability development through whole-of-government leadership, including specialist subcommittees and speakers' series, to better connect government communicators with marketing, communication and event industry knowledge.

- Delivered integrated and multi-faceted campaigns addressing societal issues, including the Love ≠ Control storytelling initiative as part of Domestic and Family Violence Prevention Month.
- Maintained whole-of-government strategic arrangements, including master media advertising services and media monitoring, to deliver strategic advice and value-for-money services.
- Provided ongoing leadership of the Government Advertising and Communication Committee process to ensure continued rigour around whole-of-government advertising, with 63 advertising campaigns approved to proceed to market in 2022–2023.
- Collaborated with key partners and government agencies to attract globally significant and

strategically aligned events to Queensland, and led best practice in event delivery and sponsorship strategy across government through:

- oversight and delivery of 11 community engagement events to support the sitting of Cairns Regional Parliament, including the Queensland Government Community Breakfast, Energy and Jobs Fair, morning tea with school leaders, seniors' forum and afternoon tea, Path to Treaty Breakfast and Women on Boards event
- management of the Queensland Government Sponsorship Gateway, Events Sponsorship Fund, and Sponsorship and Events Advisory Group to provide a coordinated approach to assessment and attraction of outgoing sponsorships
- management of strategic and community outcomes of 25 outgoing sponsorships, including Indigenous Rodeo Championships 2022, Savannah in the Round 2022, Land Forces 2022, Virtus Oceania Asia Games 2022, Screen Forever 2023, MRO Australasia 2023, Heavy Vehicle Industry Week 2023, and the World Mining Congress 2023
- acquisition of 18 incoming sponsorship arrangements to support the delivery of a range of core events and awards programs, including 2022 Premier's Awards for Excellence, 2022 White Ribbon Day Breakfast, 2023 Great

Australian Bites, and 2023 Queensland Reconciliation Awards

- delivery of a range of core events and awards programs, including Queensland Day, 2023 Queensland Greats Awards and 2023 Queensland Reconciliation Awards.
- delivery of additional events that supported emerging priorities in the community, including the Path to Treaty events, Queensland Housing Summit and Rotary Centenary Reception
- leadership of whole-of-government networks to build capability and knowledge of sponsorship and events best practice, including the Queensland Government Sponsorship Network and Queensland Government Events Network.

Office for Veterans

- Led whole-of-government coordination and oversight of veterans' matters, coordinated veterans' policy, and delivered veterans' grants and employment programs.
- Supported the implementation of the *Queensland Veterans' Council Act 2021*, including establishment of the Queensland Veterans' Council and Veterans' Reference Group, and supported the progressive commencement of their functions.
- Delivered the 2022 Anzac Day Trust grants program, providing more than \$1.5 million to 186 approved applicants. Delivered the second round of the Anzac Day Trust COVID-19 grants program, providing financial support to veterans' organisations to assist veterans affected by COVID-19 and to deliver COVID-Safe commemorative events. Responsibility for the program transitioned to the Queensland Veterans' Council on 14 April 2023.
- Delivered the second round of Queensland Remembers Grants Program providing more than \$1 million for veterans' organisations' capital works programs and community grants for memorials, events and projects.
- Launched the Veterans' Health and Wellbeing Research Grants Program with \$500,000 funding to support research to identify new and better ways to strengthen and foster veterans' health and wellbeing.

- Supported the ongoing operation of the memorial galleries at Anzac Square.
- Continued to support veteran employment services in the Townsville region through an agreement with The Oasis Townsville.
- Continued the \$600,000 legal assistance pilot program with the Department of Justice and Attorney-General, and Townsville Community Law, to provide advocacy and legal assistance services to veterans and their families.
- Commenced delivery of the \$1.8 million veterans' homelessness program in through an agreement with the Department of Housing and The Salvation Army, assisting veterans who are homeless or at risk of becoming homeless.
- Continued to work with TAFE Queensland to provide free TAFE and apprenticeships for up to 300 veterans transitioning to civilian employment.
- Delivered the second round of the sector-wide mentoring program for veterans employed in the Queensland Government.
- Delivered initiatives and events for members of the Queensland Government's Veterans' Network.
- Represented the Queensland Government at forums, including Australian Defence Force Member and Family Transition Seminars and the 2022 Land Forces Exhibition.
- Continued to support the Queensland Government's input into the Royal Commission into Defence and Veteran Suicide.
- Supported the commemoration of the inaugural War Widows Day in Queensland.

Office for Rural and Regional Queensland

- Continued to work directly with regional Queensland communities, local councils, federal representatives, businesses, industry associations and community groups to support delivery of regional priorities.
- Continued to deliver the Regional Community Forums program to further strengthen the Queensland Government's partnerships with rural and regional communities, develop collaborative solutions to local issues, and influence outcomes for rural and regional Queenslanders.
- Collaborated extensively with Queensland Government agencies, including the Public Sector Commission (PSC) and the Department of Regional Development, Manufacturing and Water, to finalise the Regional Collaborative Governance Model and commence program implementation.
- Continued to support the Queensland Plan Ambassadors Council to foster community engagement and shared responsibility for achieving the vision and goals of *The Queensland Plan*.

Future directions for 2023–2024

Engagement and Events

- Advance the use of contemporary communication platforms to help inform and engage Queenslanders on the issues that are important to them and their community.
- Continue to partner with the Brisbane 2032 Organising Committee to ensure integrated communication and event delivery supports their priorities towards delivery of the Games.
- Continue to develop best-practice communication approaches and capability development through ongoing leadership of the Heads of Communication Network and associated specialist subcommittees, and whole-of-government speakers' series.
- Maintain whole-of-government strategic arrangements, including master media advertising services and media monitoring, to deliver strategic advice and value-for-money services.

- Provide ongoing leadership of the Government Advertising and Communication Committee process to ensure continued rigour around whole-of-government advertising.
- Design communication activities, campaigns and strategies to engage Queenslanders and communicate with staff across the department.
- Lead and advise best practice in event delivery and sponsorship strategy across government and administer the Events Sponsorship Fund to drive economic and community benefit through attraction, leveraging and delivery of high-value events aligned with government priorities.
- Review of Queensland Government Sponsorship Framework to ensure alignment with best-practice policies and procedures.
- Enhance the government's profile and engagement opportunities by delivering events and awards on behalf of the Premier to communicate key policies, initiatives, and community engagement programs.
- Develop resources to guide the planning and delivery of accessible and inclusive events in Queensland and support state and national honours and awards programs.

Office for Veterans

- Continue to deliver the whole-of-government veterans' mentoring program, the Queensland Government Veterans' Network program and enhancements to the Queensland Veterans' Portal.
- Continue to support the operation of the memorial galleries at Anzac Square and support the transition of Anzac Square to the Queensland Veterans' Council in late 2023.
- Deliver the third round of the Queensland Remembers Grants Program, providing more than \$1.5 million to veterans' organisations for capital works programs and grants for memorials, events and projects.
- Continue the Queensland Government commitment of \$1 million over four years for delivery of employment services at The Oasis Townsville.
- Continue the \$600,000 legal assistance pilot program coordinated by the Department of Justice

and Attorney-General, providing advocacy and legal assistance services to veterans and their families.

- Through the agreement with TAFE Queensland, continue to provide free TAFE and apprenticeships for up to 300 veterans transitioning to civilian employment.
- Under the agreement between the Department of Housing and The Salvation Army, continue the \$1.8 million program supporting veterans who are homeless or at risk of becoming homeless.

Office for Rural and Regional Queensland

- Continue to work with regional communities to address issues and leverage opportunities to enhance rural and regional communities.
- Continue to deliver the Regional Community Forums program to strengthen partnerships between the Queensland Government and rural and regional communities.
- Establish the Gold Coast and Sunshine Coast Community Forums program to strengthen engagement on local priorities and opportunities between the Queensland Government and these communities.
- Support the ongoing implementation of the Regional Collaborative Governance Model to facilitate delivery of inter-agency regional priorities, support whole-of-government initiatives, navigate agency boundaries and drive identified Queensland Government opportunities.
- Continue to support the Queensland Plan Ambassadors Council and commence the statutory review of *The Queensland Plan*.

Our performance

The following service standards in DPC's *2022–2023 Service Delivery Statement* were used by the department and the government to assess overall performance of the Engagement and events support service area.

Service standards	2022–2023 Target/Est.	2022–2023 Actual
<i>Effectiveness measure</i>		
Overall client satisfaction with advice and support relating to engagement and events	85%	84%
<i>Efficiency measure</i>		
Cost per hour of engagement and events support	\$168	\$165

Governance support and advisory services

Governance support and advisory services ensures strong, accountable government through providing high-level constitutional, executive government, machinery of government, public administration, and protocol and international engagement support and advisory services to the Premier and across government. The service area also supports Ministerial Offices and the Office of the Leader of the Opposition.

Key achievements for 2022–2023

- Led the program of observances following the death of Queen Elizabeth II and proclamation of the new Sovereign, King Charles III.
- Successfully conducted swearing-in ceremonies for the ministry on 12 December 2022 and 18 May 2023.
- Continued to support the government's commitment to increasing diversity on government boards, including collection of data regarding diversity characteristics of members of government bodies and promoting the Queensland Register of Nominees to encourage Queenslanders from all walks of life to register an interest in participating on government bodies.
- Commenced development of a whole-of-government framework for board appointments and review of *Welcome Aboard: A Guide for Members of Queensland Government Boards, Committees and Statutory Authorities* and the *Remuneration Procedures for Part-Time Chairs and Members of Queensland Government Bodies*.
- Facilitated the appointment of reviewers to conduct the strategic review of the Queensland Audit Office.
- Provided protocol advice and coordination of international engagement activities including:
 - coordination of 17 Heads of Post and Heads of Mission official visit programs, including the Ambassador of the United States of America to Australia, Her Excellency Ms Caroline Kennedy
 - facilitation of Queensland Government involvement in the Guest-of-Government visits to Australia by the Prime Minister of New Zealand, the Rt Hon Chris Hipkins, and the Hon Fiamē Naomi Mata'afa, Prime Minister of Samoa.
- Facilitated official functions for visiting dignitaries and community events supporting Queensland's strong international relationships, including delivery of an African and Indian Community Reception and 100+ Club luncheon.
- Finalised statewide community consultation on, and facilitated approval of, Queensland's preferred fossil emblem – *Muttaburrasaurus Langdoni*.
- Enhanced Queensland's international profile by leveraging existing relationships with our sister states and other international partners to develop new engagement opportunities working in close partnership with other agencies.

Future directions for 2023–2024

- Continue to support the government’s commitment to increasing diversity on government boards, including collection of data regarding diversity characteristics of members of government bodies and promoting the Queensland Register of Nominees to encourage Queenslanders from all walks of life to register an interest in participating on government bodies.
- Finalise a whole-of-government framework for board appointments and the revised *Welcome Aboard: A Guide for Members of Queensland Government*

Boards, Committees and Statutory Bodies and the Remuneration Procedures for Part-Time Chairs and Members of Queensland Government Bodies.

- Led the Queensland Government’s Heads of Mission visits program to further Queensland’s international reputation, and led coordination of the Premier’s trade missions to Japan, Republic of Korea, Singapore and China.
- Enhance Queensland’s international profile by leveraging existing relationships with our sister states and other international partners to develop new engagement opportunities working in close partnership with other agencies.

Our performance

The following service standards in DPC’s *2022–2023 Service Delivery Statement* were used by the department and the government to assess overall performance of the Governance support and advisory services service area.

Service standards	2022–2023 Target/Est.	2022–2023 Actual
<i>Effectiveness measure</i>		
Overall client satisfaction with governance support and advisory services	85%	92%
<i>Efficiency measure</i>		
Cost per hour to provide governance support and advisory services	\$147	\$147

Brisbane 2032 Coordination Office¹

The Brisbane 2032 Coordination Office is responsible for leading Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032) whole-of-government portfolio planning and integration activities.

Key achievements for 2022–2023

- Assisted with establishment of the Brisbane 2032 Organising Committee, including its interim corporate and governance arrangements.
- Finalised the Brisbane 2032 governance arrangements model that defines how the Brisbane 2032 responsibilities for the three levels of government will be planned, delivered and coordinated, including the establishment of the Brisbane 2032 Coordination Office.
- Implemented Brisbane 2032 governance arrangements, including establishment and provision of support to the two strategic, cross-partner governance groups — the Brisbane 2032 Intergovernmental Leaders' Forum and the Brisbane 2032 Chief Executive Officers' Integration Group.
- Commenced program inception work for key areas of work such as transport, security, sustainability, legacy, and venues and villages in line with the approved governance arrangements.
- Progressed development of critical policies and processes to ensure Brisbane 2032 programs of work are delivered in a consistent manner, enabling transparency and integration across all Games Delivery Partners.
- Progressed the development of a Brisbane 2032 Benefits Realisation Framework to ensure the benefits of hosting Brisbane 2032 can be effectively measured, captured and communicated.
- Supported finalisation of the Intergovernmental Agreement between the Commonwealth and Queensland Governments detailing the approach to governance and funding of non-transport infrastructure associated with Brisbane 2032.
- Supported the Department of Tourism, Innovation and Sport in developing the Brisbane 2032 Legacy Strategy to assist the state to capitalise on the benefits of Brisbane 2032.
- Led the 10-year milestone activities for Brisbane 2032 with Games Delivery Partners which included community events showcasing a range of Olympic and Paralympic sports at South Bank Parklands, the Gold Coast and at the Sunshine Coast in August 2022.
- Supported the Department of Energy and Public Works to develop the Q2032 Procurement Strategy which outlines what businesses can do now to tender for the Games and more broadly across government.
- Coordinated Brisbane 2032–related strategic policy, stakeholder engagement, communications and media.

Note:

1. Previously Brisbane 2032 Taskforce, the name of this service area has changed to reflect the approved Brisbane 2032 governance arrangements, including the establishment of the Brisbane 2032 Coordination Office announced on 14 March 2023.

Future directions for 2023–2024

- Implement and evolve fit-for-purpose Brisbane 2032 governance arrangements, ensuring effective oversight of budget, program management and benefits realisation.
- Lead the development, maintenance and reporting of the Brisbane 2032 Games Coordination Plan.
- Provide collaborative leadership and coordination of Brisbane 2032 strategic policy, stakeholder engagement, and communications and media across government agencies in the planning and delivery for Brisbane 2032.
- Oversee and support the performance of Brisbane 2032 Programs, including Venues and Villages, Transport, Legacy Planning, Sustainability Planning, First Nations, Procurement and Supply Chain, Security, Utilities and City Readiness and Operations.

- Oversee the state's commitments under the Olympic Host Contract and International Olympic Committee Future Host Questionnaire Response.
- Work collaboratively with the Brisbane 2032 Organising Committee to ensure coordinated and consistent planning, decision making and reporting to key stakeholders, including the International Olympic Committee.

Our performance

Service standards for this service area were presented in the *2023–2024 Service Delivery Statement*. Performance will be reported in the *2023–2024 Annual Report*.

Legislative Drafting and e-Publishing

Legislative Drafting and e-Publishing (LDeP), through the Office of the Queensland Parliamentary Counsel (OQPC) supports parliamentary democracy in Queensland by drafting legislation, ensuring the statute book is of the highest standard, and arranging public access to legislation and legislative information on the Queensland legislation website (www.legislation.qld.gov.au).

OQPC was established as a statutory office under the *Legislative Standards Act 1992* on 1 June 1992. Subject to the Premier, OQPC is controlled by the Queensland Parliamentary Counsel. The Office publishes its own strategic plan and annual report and is included as a service area in the DPC Service Delivery Statement each year.

Key achievements for 2022–2023

- Pursued excellence in legislative drafting and access by adopting best practice and making Queensland legislation easy to find, easy to understand, easy to use and maintaining open data arrangements.
- Significant legislation drafted and introduced within the reporting period included:
 - *Public Health and Other Legislation (COVID-19 Management) Amendment Bill 2022*
 - *Betting Tax and Other Legislation Amendment Bill 2022*
 - *Environmental Protection and Other Legislation Amendment Bill 2022*
 - *Water Legislation Amendment Bill 2022*
 - *Coal Mining Safety and Health and Other Legislation Amendment Bill 2022*
 - *Domestic and Family Violence Protection (Combating Coercive Control) and Other Legislation Amendment Bill 2022*
 - *Integrity and Other Legislation Amendment Bill 2022*
 - *Public Sector Bill 2022*
 - *Child Protection (Offender Reporting and Offender Prohibition Order) and Other Legislation Amendment Bill 2022*
 - *Police Powers and Responsibilities (Jack’s Law) Amendment Bill 2022*
 - *Monitoring of Places of Detention (Optional Protocol to the Convention Against Torture) Bill 2022*
 - *Local Government Electoral and Other Legislation (Expenditure Caps) Amendment Bill 2022*
 - *Births, Deaths and Marriages Registration Bill 2022*
 - *Health Practitioner Regulation National Law (Surgeons) Amendment Bill 2023*
 - *Strengthening Community Safety Bill 2023*
 - *Path to Treaty Bill 2023*
 - *Property Law Bill 2023*

- *Tobacco and Other Smoking Products Amendment Bill 2023*
 - *Criminal Code (Serious Vilification and Hate Crimes) and Other Legislation Amendment Bill 2023*
 - *Gas Supply and Other Legislation (Hydrogen Industry Development) Amendment Bill 2023*
 - *Justice and Other Legislation Amendment Bill 2023*
 - *Tow Truck Bill 2023*
 - *Revenue Legislation Amendment Bill 2023*
 - *Integrity and Other Legislation Amendment Bill 2023.*
- Some significant subordinate legislation drafted and made in the reporting period included:
- *Residential Tenancies and Rooming Accommodation Amendment Regulation 2022*
 - *Biosecurity (Varroa Mite and Other Matters) Amendment Regulation 2023*
 - *Planning (Caboolture West Interim Structure Plan) Amendment Regulation 2023*
 - *Superannuation (State Public Sector) Regulation 2023*
- *Local Government Legislation (Boundary Changes and Other Matters) Amendment Regulation 2023*
 - *Major Events (FIFA Women's World Cup) Regulation 2023*
 - *Biosecurity (Panama Disease Tropical Race 4) Amendment Regulation 2023*
 - *Water Plan (Barron) 2023*
 - *Mining and Quarrying Safety and Health (Lead) Amendment Regulation 2023.*
- Cultivated a highly skilled and high-performing workforce by giving our people a range of opportunities for ongoing professional and personal development.
- Made effective use of technological resources to enhance the services provided. The Queensland Integrated Legislative Lifecycle System (QuILLS) has continued to evolve in ways that minimise manual processes, reduce the scope for human error, and optimise timely and accurate access to legislation and legislative information.
- Continued to work with DPC and other key partners on a process for the clear ordering of priorities within the government's legislative program.

At a glance in 2022–2023

38 government Bills	10,405,424 legislative website page views
302 total legislative instruments	41 amendments during consideration in detail
152,469 total pages reprinted	787 total reprints
6 private members' Bills	217 items of subordinate legislation
4,792 total pages drafted	32 indicative reprints

Our performance

The following service standards in DPC's *2022–2023 Service Delivery Statement* were used by the department and the government to assess overall performance of the Legislative Drafting and e-publishing service area.

Service standards	2022–2023 Target/Est.	2022–2023 Actual
<i>Effectiveness measure</i>		
Overall client satisfaction with legislative drafting services provided by the Office of the Queensland Parliamentary Counsel	90%	93%
Overall client satisfaction with the quality of access to legislation available online	90%	93%
<i>Efficiency measure</i>		
Average cost per hour of legislative drafting and publishing output	\$157	\$158

OQPC Strategic Plan 2022–2026

OQPC's **vision** is excellent legislation for Queensland.

OQPC's **purpose** is to act as an independent statutory office that supports Queensland's democracy and the rule of law by delivering Queensland legislation that is effective, accessible, and consistent with fundamental legislative principles.

The **strategic priorities** are:

excellence in legislative drafting and access

a skilled, flexible, and resilient workforce

a healthy and inclusive workplace

strategic engagement with partners

stewardship of innovation and change.

The **strategic objectives** are:

Excellence in legislative drafting and access: we identify and adopt best practice in drafting Bills, amendments to Bills, and proposed subordinate legislation, having regard to fundamental legislative principles and compatibility with human rights; identify and adopt best practice in making Queensland legislation easy to find, easy to understand, and easy to use; ensure timely access to Bills, legislation, and related information and maintain open data arrangements.

A skilled, flexible, and resilient workforce: we maintain a highly skilled and high-performing workforce; provide staff with a range of opportunities for ongoing professional and personal development; continue to support mental health and wellbeing; improve the effectiveness of our performance development processes; encourage and facilitate the sharing of learnings within and between teams.

A healthy and inclusive workplace: we further develop a workplace culture that fosters the health, happiness, flexibility and fulfilment of our people; implement cultural capability action plan and disability service plan actions; improve regular internal communication, seeking views, listening to staff, clearly communicating and explaining management decisions, and openly discussing issues as they arise; encourage greater office-wide cohesion.

Strategic engagement with partners: we build stronger functional relationships and open channels of communication with DPC, the Table Office, client departments and other partners; continue to work with key partners towards a process for the clear ordering of priorities within the government's legislative program; and work with stakeholders to continuously improve the quality of access to Queensland legislation.

Stewardship of innovation and change: we identify and adopt best practice in making Queensland legislation easy to find, easy to understand, and easy to use; make effective use of technological resources and explore future drafting and publishing solutions to enhance the services we provide; utilise the Technology Advisory Group to generate, review and recommend current and future system enhancements.

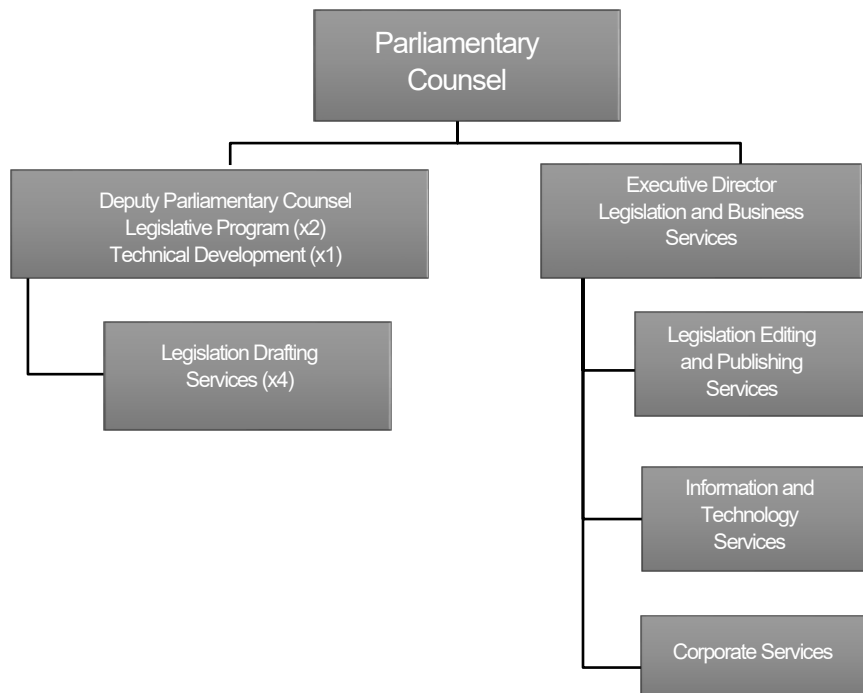
The OQPC *Strategic Plan 2022–2026* is available at: www.oqpc.qld.gov.au

Future directions for 2023–2024

- Pursue excellence in legislative drafting and access to legislation by adopting best practice to ensure Queensland legislation is easy to find, understand and use, and maintaining open data arrangements.

Organisational structure

The current structure is summarised in the organisational chart below:



Our people

DPC's workforce provides a broad range of services to the Premier and Cabinet, government, and the community, and works closely with other agencies to deliver for the people of Queensland.

The DPC *Strategic Workforce Plan 2020–2024* supports a high-performing, accountable, innovative, and effective workforce underpinned by the DPC principles of leadership, inclusion, collaboration, trust, innovation and agility, which guide behaviour and the way we do business.

This year has focused on the following key priorities:

- Implementation of the *Public Sector Act 2022* and associated directives, including changes to recruitment and selection, to support a modern and fair work environment
- Implementation of the *Managing the risk of psychosocial hazards at work Code of Practice 2022* to ensure a safe and healthy workplace
- Auditing our workforce diversity and development of the *Equity and Diversity Action Plan 2023–2026*, to continue to foster an inclusive, equitable and diverse workplace
- Understanding and maturing DPC's organisational cultural capability through a cultural assessment and implementation of practices to attract and retain Aboriginal and Torres Strait Islander employees.

Working for Queensland survey

In September 2022, DPC employees participated in the annual *Working for Queensland survey* designed to explore employee perceptions of the workplace, including employee engagement, job satisfaction and leadership.

DPC's response rate was once again very strong with results higher than the public sector average across all job resources categories including:

- social support: 89 per cent positive (12 per cent higher than the public sector average)
- your job: 85 per cent positive (10 per cent higher than the public sector average)
- employee engagement: 75 per cent positive (18 per cent higher than the public sector average).

The survey results highlighted that recruitment and selection, health, safety and wellbeing, and career development discussions are areas of focus to drive further positive workplace change.

Workforce profile 2022–2023

The following is a snapshot of the department's workforce profile for 2022–2023 based on June 2023 Minimum Obligatory Human Resources Information (MOHRI)^{1,2} data.

Workforce profile data

Total staffing	FTE	Headcount
Department of the Premier and Cabinet	471.81	500.00

Occupation type	Percentage of total workforce (calculated on FTE)
Corporate	39.53%
Frontline and frontline support	60.47%

Appointment type	Percentage of total workforce (calculated on FTE)
Permanent	71.32%
Temporary	22.09%
Casual	0.00%
Contract	6.60%

Employment status	Percentage of total workforce (calculated on headcount)
Full-time	86.60%
Part-time	13.40%
Casual	0.00%

Notes:

¹ MOHRI FTE data for fortnight ending 30 June 2023

² FTE for the Norfolk Island Taskforce have been excluded as they are fully funded by the federal government and dedicated to the delivery of services outside of Queensland.

³ To ensure privacy, in tables where there are less than 5 respondents in a category, specific numbers are replaced by <5.

Early retirement, redundancy and retrenchment

DPC had no early retirement, redundancy or retrenchment packages paid during this period.

Target group data³

Gender	Number (headcount)	Percentage of total workforce (calculated on headcount)
Woman	352	70.40%
Man	147	29.40%
Non-binary	1	0.20%
Diversity groups	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	352	70.40%
Aboriginal peoples and Torres Strait Islander peoples	<5	..
People with disability	28	5.54%
Culturally and linguistically diverse – Speak a language at home other than English [^]	16	3.17%
	Women (headcount)	Women as percentage of total leadership cohort (calculated on headcount)
Senior Officers (Classified and s155 equivalent combined)	47	69.12%
Senior Executive Services and Chief Executives (Classified and s155 equivalent combined)	27	72.97%

[^]This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home.

Key achievements for 2022–2023

- Developed the DPC Manager Capability Framework including redevelopment of the existing manager induction, with the introduction of a one-to-one welcome to support new managers in understanding their role in DPC and delivered an updated Manager Development Program with renewed focus on soft skills underpinning effective management.
- Reviewed and updated the Human Resources Delegations Manual, to reflect the new *Public Sector Act 2022*.
- Onboarded 41 graduates for the 2023 Policy Futures Graduate Program. Coordinated the end-to-end recruitment of the 2024 Policy Futures Graduate Program cohort for 50 policy roles across the Queensland public sector commencing in February 2024.
- Undertook a review of employee onboarding processes and materials to ensure new employees are supported and informed of key priorities and principles.
- Delivered three whole-of-government Speakers' Series to provide a platform to increase knowledge across diversity, inclusion and innovation.
- Led increased collaboration and understanding across workgroups through the delivery of six in-house speaking events.
- Continued our commitment to White Ribbon accreditation and the prevention of domestic and family violence through mandatory training and promotion of key dates and initiatives, including the Darkness to Daylight challenge.
- Supported employee health and wellbeing in line with the *Be Healthy, Be Safe, Be Well* framework. Initiatives were delivered under key monthly themes supporting physical, psychological, social, work and financial wellbeing. Workplace initiatives included flu vaccinations, mental health first aid training, skin checks, blood drive and walking challenge.
- Implemented the *Managing the risk of psychosocial hazards at work Code of Practice 2022*, including promotion, employee consultation, psychosocial hazard identification and development of a risk register.
- Continued our commitment to giving back to the community through the *DPC Gives* initiative, with support for MICAH Projects, Healing Foundation, Indigenous Literacy Foundation and Darkness to Daylight.
- Delivered a comprehensive *Capability Development Program* to support professional learning and career development.
- Continued to build employee capability with the *Employee Development Program*, focused on individual contribution to building organisational culture and personal wellbeing.
- Delivered the whole-of-department mandatory training program ensuring DPC employees understand their obligations as public servants. This includes preventing domestic and family violence, understanding unconscious bias, good decision making and building cultural capability.
- Reported on the *Cultural Capability Action Plan 2019–2022 (CCAP)* and developed and implemented the *CCAP 2023–2024* to drive positive outcomes for Aboriginal peoples and Torres Strait Islander peoples.
- Established with The Cabinet Office, DPC's cross-functional Path to Treaty Readiness Working Group.
- Undertook a cultural capability assessment and review of Aboriginal and Torres Strait Islander recruitment and retention practices for DPC, including the Policy Futures Graduate Program, leading to improved practices and outcomes.
- Reported on the *Disability Service Plan 2021–2022* and developed and implemented the *Disability Service Plan 2022–2025*.
- Raised awareness of key diversity and inclusion initiatives, including NAIDOC Week, National Reconciliation Week, National Sorry Day, Mabo Day, Multicultural Queensland Month, LGBTIQ+ Pride Month, Disability Action Week, International Women's Day, Queensland Women's Week, Wear It Purple Day, and International Day of People with Disability.

- Delivered enhanced workforce reporting capability to provide data insights that drive effective decision making and support future workforce planning.
- Ensured good governance through the Diversity and Inclusion Consultative Committee, the Agency Consultative Committee (for effective industrial relations management), the Workplace Health and Safety committee and the People and Culture subcommittee (reporting to the Executive Leadership Team).
- Continue to build leadership capability to support a strong leadership pipeline that prepares the workforce now and into the future, including a focus on new approaches to succession planning and critical role analysis.
- Develop and implement a Manager Essentials Program to complement the Manager Induction and Management Development Program to increase understanding of roles and responsibilities with a focus on governance and public sector best practice.

Future directions for 2023–2024

- Develop and embed DPC's Employee Value Proposition.
- Develop the *Strategic Workforce Plan 2024–2028*.
- Onboard the 2024 Policy Futures Graduates and design programs that build policy capability across the Queensland public sector for the 2022, 2023 and 2024 cohorts.
- Continue to prioritise employee health, safety and wellbeing under the *Be Healthy, Be Safe, Be Well* framework by ensuring employees have access to resources and initiatives that support overall wellbeing.
- Continue implementation of the *Public Sector Act 2022* and associated directives and guidelines.
- Continue implementation of *Managing the risk of psychosocial hazards at work Code of Practice 2022*.
- Continue to build a diverse and inclusive workforce through the development and delivery of key actions under a range of workforce plans including:
 - implementing a Workplace (Reasonable) Adjustments Policy and Procedure to support employees who identify as living with disability
 - implementing actions to increase cultural capability and recruitment and retention of Aboriginal and Torres Strait Islander employees.

- Deliver the Local Information Officers uplift project to build capability and upskill business support officers by providing access to support, resources, training and networking opportunities.

Public Sector Ethics Act 1994

- DPC continues to support the *Public Sector Ethics Act 1994* principles and build a strong and accountable workforce through provision of ongoing training, including Code of Conduct, to all employees via the department's online learning management system.
- Code of Conduct training is also included in DPC's mandatory, new starter onboarding program, and all employees are required to undertake refresher training every three years.
- Good Decision Making training is part of the DPC whole-of-department compliance training schedule and is offered to employees several times a year.

Human Rights Act 2019

- During 2022–2023, DPC continued to embed the provisions of the *Human Rights Act 2019* into standard business-as-usual activities to ensure that actions and decisions are compatible with human rights. Specific actions taken during 2022–2023 include:
 - Coordinated delivery of Introduction to the Human Rights Act face-to-face training by the Queensland Human Rights Commission for the 2022 Policy Futures Graduates cohort (38 employees), and provided access to the Human Rights Commission’s Public Entities and the Queensland Human Rights Act 2019 online training program, through the department’s learning management system.
 - Provided direction on human rights considerations in agency planning, through the *Agency Planning Requirements* and human rights reporting through the *Annual Reporting Requirements for Queensland Government agencies* as per the legislated requirements in the *Human Rights Act 2019*.
 - Continued to monitor and implement the department’s Human Rights Policy, including the department’s specific human rights decision-making framework and a step-by-step guide to help employees make decisions and behave in a way that is compatible with the Act.
 - Update of human resources documentation, intranet content and procedures to ensure human rights considerations are embedded in human resource processes and practices, in conjunction with the new *Public Sector Act 2022* and associated directives.

DPC received no human rights complaints in relation to DPC actions or activities between 1 July 2022 and 30 June 2023.

We will continue to review our Human Rights Policy, considering the Queensland Human Rights Commission’s review of the *Anti-Discrimination Act 1991*, and statutory review of the operation of the *Human Rights Act 2019*.

Business resilience

Business resilience is DPC's ability to respond and adapt quickly to disruptions or significant, unplanned changes that could affect the department's operations, people, service delivery, or reputation.

As the lead, central agency of the Queensland Government, DPC's responsibilities encompass departmental, whole-of-government, statewide and national responsibilities depending on the size and nature of the business continuity event or disruption. Multiple areas of DPC play a role in ensuring the department's business resilience, so that we can support the Premier and Cabinet to lead, collaborate and effectively communicate in times of crisis.

Business resilience activities for the department include security governance, including physical, information and personnel security, and business continuity activities. This includes understanding our risks, rehearsing, integrating and optimising our preparedness and response to the complex and changing threat environment.

DPC participates as one of seven agencies in the staged implementation of the Queensland Protective Security Framework (QPSF) led by the Queensland Police Service, to ensure we continue to support a strong and evolving security culture.

The department manages the continuity of our operations through DPC's Business Continuity Framework (BCF). The BCF sets out the roles, responsibilities, critical deliverables and key actions to be undertaken by the department, should a disruption occur. This includes both a disruption primarily affecting the department, and an event or incident which requires the activation of whole-of-government coordination arrangements.

The BCF considers appropriate standards (e.g. *AS/NZS 5050:2010 – Business Continuity – Managing disruption risk*) and seeks to build business resilience in departmental services and sites, as well as the availability and integrity of information and business systems when an adverse event occurs.

Key achievements for 2022–2023

- In 2022–2023, we continued our participation in the staged implementation of the QPSF. In December, DPC's first Strategic Security Plan was approved to integrate security governance, physical, information and personnel security, with the key message that security is everyone's responsibility.
- In 2022–2023, we undertook the annual review and update of our BCF to prevent, prepare for, respond to, and recover from business disruption incidents that impact normal business activities. This included maintaining 24 detailed business continuity plans across the department to ensure we managed risk at the business area level. Our business continuity arrangements were not activated in 2022–2023.
- Cyber security testing was a focus this year, with business continuity plans tested through regular cyber security tabletop exercises to test incident response plans and playbooks. The department participated in a whole-of-government cyber security scenario exercise in November 2022 with learnings incorporated into existing plans for continuous improvement.
- As part of our whole-of-government role, The Cabinet Office convened communication practitioners from across Queensland to test their response to a major cyber security breach scenario exercise. As part of Privacy Awareness Week (1–7 May 2023), the exercise prompted robust discussion and highlighted each agency's role and preparedness for a cyber crisis.

Future directions for 2023–2024

- DPC's Strategic Security Plan will be further matured and operationalised integrating with existing policies and procedures beginning with whole of agency communications, guidance and implementation strategies to drive required actions and continue to develop security capability and a security culture.
- Continue to update and integrate business resilience learnings into the department's business to support the Premier and Cabinet in preparedness, response and recovery activities.

Information systems and recordkeeping

The *Public Records Act 2002* and the department's *Records Governance Policy* mandate that the department captures, creates, manages, and disposes of public records in accordance with Queensland State Archives–approved disposal authorities. The department's records are efficiently managed throughout their lifecycle and archived and disposed of accordingly.

In meeting its public records governance responsibilities, the department demonstrates mature recordkeeping to support sound business decision making, effective governance, and accountability.

The department manages electronic document and records management systems (eDRMS) to provide secure, effective, and efficient management of:

- Cabinet submissions and related documents
- Executive Council minutes and related documents
- departmental and portfolio agency records.

Roles and responsibilities for creating, managing and disposing of public records are documented in the department's *Records Governance Policy* and *Recordkeeping Guidelines*.

Mandatory recordkeeping training is provided at induction for all new staff, along with mandatory online refresher training at minimum every three years, augmented with the delivery of specialist recordkeeping training, as required.

A substantial percentage of records are created and captured electronically and managed through approval processes codified within the business system.

Improvements around information security and data protection remain a key focus.

Key achievements for 2022–2023

- Replacement of several end-of-support systems, ensuring ongoing cyber security efforts and maintaining continuity of services.
- Continued to ensure staff were able to effectively work from any location whilst continuing to deliver services with technology as the key enabler.
- Complied with government cyber security requirements through maturing the department's Information Security Management System (ISMS) with supporting policies, procedures, processes, and tools to support a robust security posture.
- Performed a portfolio-wide cyber security exercise focusing on the department's incident response and strategic communications.
- Performed monthly tabletop cyber security exercises based on current threats to test incident response, disaster recovery and business continuity plans.
- Prioritised active and anticipated projects across the department related to Information and Communications Technology (ICT).

Future directions for 2023–2024

- Mature the department’s project management capability to improve project outcomes and project-based risk management.
- Contribute to the implementation of the QPSF.
- Mature the operation of the ISMS to build cyber resilience.
- Focus on realising greater value-for-money outcomes in existing technology investments.
- Support the design and implementation of information systems to support the Coaldrake Report implementation outcomes.

Information Security attestation statement

During the mandatory, annual Information Security reporting process, the Director-General attested to the Queensland Government Chief Information Security Officer, the appropriateness of information security risk management within the department. It was noted that appropriate assurance activities have been undertaken to inform this opinion and the department’s information security risk position.

Open data

The following datasets are published on the open data website at www.data.qld.gov.au:

- consultancies
- translator and interpreter services
- overseas travel expenditure.

Corporate Governance

Executive Leadership Team

The Executive Leadership Team (ELT) meets to assist the Director-General in discharging the accountabilities of the role and to achieve the department's objectives.

The ELT is scheduled to meet every week to address emerging issues, with one meeting every two months held for a longer period to discuss governance matters and subcommittee business. In 2022–2023, the ELT held 34 meetings.

Membership

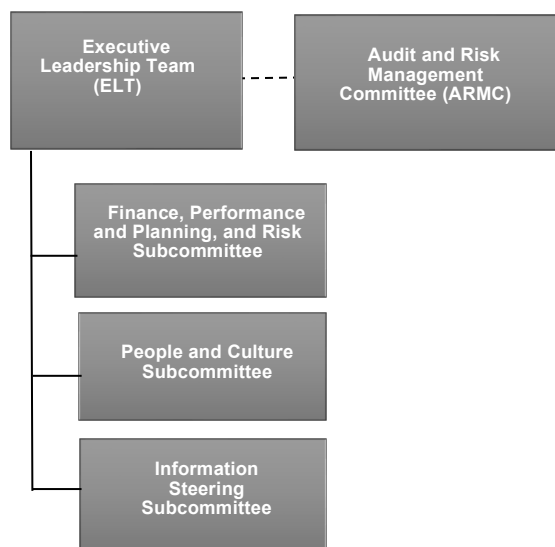
Chaired by the Director-General, the ELT also includes the following members:

- Associate Director-General, The Cabinet Office
- Associate Director-General, Governance and Engagement
- Chief Executive Officer, Brisbane 2032 Coordination Office
- Executive Director, Office of the Director-General
- Queensland Parliamentary Counsel

The role of the ELT is to:

- support the Director-General in decision making and advising on matters of strategic importance
- identify and report on emerging governance issues and major activities
- provide assurance on the effectiveness of governance arrangements
- review and approve corporate policies and processes
- act as a forum for strategic information sharing
- embed risk management activities and manage risk mitigation strategies
- consider impacts of whole-of-government initiatives on the department's activities
- act as DPC's crisis management group and meet during a disruption to oversee DPC's internal and whole-of-government responsibilities.

To manage the department's key duties and responsibilities, subcommittees support the function of the ELT. These subcommittees provide regular updates to the ELT on the progress of their respective key focus areas.



Finance, Performance and Planning, and Risk Subcommittee

The Finance, Performance and Planning, and Risk (FPPR) Subcommittee meets quarterly and reports to the ELT. In 2022–2023, the subcommittee met four times and was chaired by the Executive Director, Brisbane 2032 Coordination Office (July to December 2022) and the Deputy Director-General, People and Services (January to June 2023).

Role

The role of the FPPR Subcommittee is to assist the Director-General, as the accountable officer, in performing the following financial, performance management and risk functions:

Finance

- Achieve reasonable value-for-money by ensuring the operations of the department or statutory body are carried out efficiently, effectively and economically.
- Establish and maintain appropriate systems of internal control and risk management.
- Establish and keep funds and accounts in compliance with the prescribed requirements.
- Ensure annual financial statements are prepared, certified and tabled in Parliament in accordance with the prescribed requirements.
- Undertake planning and budgeting for the accountable officer's department or the statutory authority appropriate to the size of the department or statutory authority.

Performance and Planning

- Set DPC's overarching strategic direction through strategic and operational planning, internal quarterly reporting and the annual report.
- Oversee DPC's performance measurement and reporting in accordance with the *Queensland Government's Performance Management Framework Policy, Financial and Performance Management Standard 2019* and *Financial Accountability Act 2009*.

Risk

- Monitor the identification and treatment of enterprise risks and operational risks, including the protective security of information, financial controls, personnel, assets, and ICT matters.
- Ensure the risk management function operates effectively, efficiently and economically.
- Report promptly to the Director-General, the ELT and the Audit and Risk Management Committee (ARMC) when issues are identified that could present a material risk or threat to the agency.

People and Culture Subcommittee

The People and Culture Subcommittee meets quarterly and reports to the ELT. The subcommittee met four times, and was chaired by the Deputy Director-General, Policy Division (July to December 2022), and by the Executive Director, Brisbane 2032 Coordination Office (January to June 2023).

Role

The role of the subcommittee is to assist the Director-General in overseeing and meeting the department's responsibilities in relation to managing its workforce. Specifically, the subcommittee:

- drives the implementation of key workforce strategies that build a highly skilled and engaged workforce capable of delivering business outcomes now and into the future
- ensures emerging risks are identified and mitigation strategies implemented.

The subcommittee oversees and considers strategic priorities which:

- embed an innovative and effective workforce that is forward thinking, embraces better ways of working and is connected and collaborative
- build a strategic workforce that seeks out and embraces new information, broader perspectives, and opportunities for engagement
- drive a strong and accountable workforce that demonstrates leadership at all levels, and role models the highest standards of behaviour

- build a high performing workforce that is inclusive, and well-regarded for their capability, commitment and consistency.

Information Steering Subcommittee

The Information Steering Subcommittee meets quarterly and reports to the ELT. The subcommittee met four times in 2022–2023 and was chaired by the Deputy Director-General, People and Services (July to December 2022), and the Deputy Director-General, Policy Division (January to June 2023).

Role

The role of the subcommittee is to oversee DPC's Information Management (IM) and Information Security (IS) risks, initiatives, and overall ICT strategies to ensure departmental, responsible entities, and whole-of-government priorities are met. Specifically, the subcommittee:

- provides oversight to the ELT of relevant ICT-based risks and initiatives
- enables collaboration and information sharing related to ICT-based risks and initiatives between DPC, OQPC and the PSC

- oversees the implementation, adherence, and maturity of the ISMS
- ensures significant ICT-based risks and incidents affecting responsible entities and whole-of-government are identified and suitably mitigated
- reviews and endorses significant ICT security initiatives affecting responsible entities and whole-of-government
- reviews and endorses significant ICT policy changes prior to authorised delegate approval
- reviews and monitors the implementation of ICT-based audits and penetration tests across responsible entities
- reviews and monitors ICT contracts to ensure opportunities for cost-savings, improved business processes, and leveraging investments across responsible entities are realised
- ensures relevant ICT-based initiatives or discussions from external meetings, forums, or communities of practice that have potential impact, both positive or negative, on responsible entities or whole-of-government are tabled for review and discussion with a formal position as to how DPC manages or mitigates related risks.

Audit and Risk Management Committee

The department's Audit and Risk Management Committee (ARMC) was established by the Director-General as required by section 30(1) of the *Financial and Performance Management Standard 2019*. As required by section 30(2) of the Standard, the terms of reference outline the role of the committee.

During 2022–2023, the ARMC observed its terms of reference and had due regard to Queensland Treasury's *Audit Committee Guidelines Improving Accountability and Performance*. The ARMC met four times during 2022–2023, with an additional meeting held between the Chair and Director-General to discuss the department's ISMS attestation.

A representative from the Queensland Audit Office (QAO) and a representative from the department's internal audit service provider have standing invitations as observers to attend all committee meetings. Departmental officers are invited to attend meetings as required.

Role

The role of the ARMC is to provide independent advice and assurance to the Director-General on governance, risk, control, compliance and performance management frameworks and the department's external accountability responsibilities. The ARMC's responsibilities include:

- assessing the adequacy of the annual financial statements, ensuring appropriateness of accounting policies and management assumptions
- monitoring the adequacy of the department's performance management framework
- monitoring the adequacy of the department's systems for managing risk and internal controls, together with compliance management systems

- monitoring operations of the internal audit function, including internal audit planning and monitoring audit findings
- monitoring activities of external auditors and other external assurance providers.

The ARMC also serves the PSC.

Key achievements for 2022–2023

- Endorsed both the strategic and annual internal audit plan and monitored the ongoing delivery of the internal audit program.
- Received and endorsed progressive updates to the department's refreshed risk management materials.
- Monitored progress of the implementation status of internal audit recommendations and business improvement opportunities.
- Received and considered external audit and other external assurance provider reports and monitored the implementation status of agreed actions against recommendations made (refer to External Scrutiny section for further information).
- Endorsed the department's financial statements for 2021–2022 and considered the ongoing financial position of the department.
- Considered the ongoing performance management, information security, corporate governance, and risk management activities of the department.

Membership

The ARMC membership is as follows:

Name	Committee role	Position	Portion of the year in role	Number of meetings attended	Remuneration entitlement
Paul Cooper	Chair	Independent	July 2022 – June 2023	4	\$5520
Philip Hennessy AO	Member	Independent	July 2022 – October 2022	1	\$1260
Karen Smith-Pomeroy	Member	Independent	November 2022 – June 2023	3	\$3780
Dr Annette Quayle	Member	Independent	November 2022 – June 2023	3	\$3780
Megan Barry	Member	Deputy-Commissioner, PSC	July 2022 – October 2022	1	Nil
Peter McKay	Member	Deputy-Commissioner, PSC	November 2022 – April 2023	2	Nil
Jenny Lang	Member	Deputy-Commissioner, PSC	May 2023 – June 2023	0	Nil
Filly Morgan	Member	Associate Director-General, Governance and Engagement, DPC	July 2022 – June 2023	3	Nil
Libby Gregoric	Member	Associate Director-General, Governance and Engagement, DPC	June 2023	1	Nil
Rachel Hunter	Attendee	Director-General, DPC	July 2022 – June 2023	2	Nil
Robert Setter	Attendee	Commission Chief Executive, PSC	July 2022 – April 2023	1	Nil
David Mackie	Attendee	Public Sector Commissioner, PSC	May 2023 – June 2023	1	Nil

Risk management

In accordance with the *Financial Accountability Act 2009*, the Director-General of DPC has established appropriate systems of internal control and risk management. This has been achieved through the maintenance of a risk management framework, with oversight and endorsement from the ARMC.

DPC's risk management approach aligns with the *International Standard ISO 31000: 2018* and ensures that risk management is integrated across all elements of business decision making. Given the dynamic nature of the department's business environment, during 2022–2023, significant engagement occurred with executive and senior leaders to refresh enterprise risks, risk appetite and tolerances to ensure alignment with strategic priorities.

Targeted risk monitoring and oversight continues across DPC through our three ELT subcommittees, with independent oversight of enterprise, divisional and fraud and corruption risks provided through the ARMC. If deemed necessary, ELT subcommittees may refer significant risk-related matters to the ARMC for further consideration and advice.

Internal audit

Internal audit is a key component of DPC's corporate governance approach, providing independent assurance and advice to the Director-General, senior management and the ARMC. During 2022–2023, the internal audit service was managed by the department's Director, Internal Audit and Risk Services, with delivery of the program being outsourced to a third-party provider, EY.

The internal audit function operates in accordance with an approved *Internal Audit Charter* aligned to the Institute of Internal Auditors' international professional standards and the *Queensland Treasury Audit Committee Guidelines Improving Accountability and Performance*. The function is independent of the activities it reviews, of management, and of the QAO. The internal audit function is monitored by the ARMC to ensure it operates effectively, efficiently and economically.

Key achievements for 2022–2023

- Developed a strategic and annual internal audit plan aligned to the department's revised enterprise risks and presented the plan to the Director-General for approval.
- Successfully executed a new internal audit provider contract with EY.
- Monitored and reported on the status of implementation of internal audit and external assurance provider recommendations to the ARMC.
- Supported management by providing advice on key projects, initiatives and policy development.

External scrutiny

External audits and reviews add value to the public sector through recommendations that improve business operations. Significant external audits and reviews undertaken during 2022–2023, with recommendations relevant to the department are outlined below:

QAO Report 2: 2022–2023 – Improving grants management

QAO assessed eight grant programs run by five departments and analysed the internal controls of each department. The findings centred around three key themes:

- Clearer information regarding grants is needed, which could be achieved through use of an interactive dashboard, making information more accessible to the public.
- The quality of grants management processes varies across government, with improvements required in risk identification and management.
- Better measurement of grant programs is required, particularly for measuring performance of the recipients and the program outcomes.

DPC considered the six recommendations raised against all departments and implemented actions appropriate for the department's grants activity.

QAO Report 5: 2022–2023 – Keeping people safe from domestic and family violence

QAO examined how effectively state public sector entities keep people safe from domestic and family violence (DFV), prevent it from occurring, and rehabilitate perpetrators to minimise re-offending, including how they coordinate with non-government DFV services.

QAO concluded prevention, education and early intervention services need to be strengthened to ensure action occurs before risk escalates. More training, information sharing, monitoring of effort and a holistic and coordinated approach is required.

QAO's recommendations were consistent with the Fourth Action Plan 2022–2023 to 2025–2026 (4AP) of the *Domestic and Family Violence Prevention Strategy 2016–2026*. Alignment of actions was considered during development of the 4AP.

While no recommendations were raised directly against the department, DPC continues to support agencies in implementation of the major reform program responding to DFV in Queensland, including implementation of the government responses to the *Women and Safety Justice Taskforce Reports 1 and 2* and recommendations from the Commission of Inquiry into the Queensland Police Service responses to DFV.

QAO Report 11: 2022–2023 – State Entities 2022

This report summarised the audit results of 253 Queensland state government entities, including the 20 core government departments.

The report also provided analysis of the consolidated financial performance of the Queensland Government (referred to as the 'total state sector') for 2021–2022. QAO concluded that financial statements across the state sector are reliable and comply with relevant laws and standards, but some improvement could be made in the timely release of financial statement information to the public.

QAO also noted an improvement in the state's financial position and continued common control weaknesses across several entities, including information system security, lack of payroll report reviews, and monitoring of procurement and contract management processes.

One recommendation was raised relating to Audit Committees' active monitoring of implementation of all (internal and external) audit recommendations.

DPC accepted this recommendation, noting an established process was already in place.

QAO Report 17: 2022–2023 – Implementing machinery of government changes

This report outlined QAO's insights into central agency leadership during the 2020 machinery of government changes, including analysis of change management practices and the effect of restructures on the internal control environment.

DPC has considered the five recommendations raised relevant all departments, noting the intent of the findings, and taken action where appropriate.

QAO Report 18 2022–2023: Queensland Regional Accommodation Centre (Wellcamp)

The QAO examined the procurement of the Queensland Regional Accommodation Centre covering the reasonableness of the process, overall cost, public disclosure of information and use of confidentiality provisions. The QAO made one recommendation specific to the department relating to development of guidance for Ministers in answering questions in parliament where confidentiality provisions apply.

DPC did not accept this recommendation on the basis that the variable nature of contracts precludes a standard approach to responding to questions on contracts during parliament sittings. Additionally, the *Parliament of Queensland Act 2001* governs the parliamentary process, with the Speaker having the discretion to determine the relevance of any answers provided. The Estimates Committee hearings also provide an opportunity for these matters to be examined, in which case, the Chairperson of the Committee has the discretion to determine relevance of answers.

Crime and Corruption Commission (CCC) Report: Investigation Workshop – An investigation into allegations of disclosure of confidential information at the Office of the Integrity Commissioner

The CCC investigated allegations of improper disclosure of information from the Queensland Integrity Commissioner's office and related matters.

The CCC confirmed there was no improper access to Integrity Commissioner information held by DPC and offered some consideration points for enhancing existing information security controls, which DPC has implemented.

Office of the Information Commissioner (OIC) Report: Mitigating the risks of privacy breach through staff education

This report was a follow-up to the OIC's 2018 report, *Awareness of privacy obligations*, and examined whether agencies appropriately educate and train their employees on their obligations under the *Information Privacy Act 2009*.

While no direct recommendations were raised against DPC, the department advised the OIC that DPC has implemented mandatory and recurring training programs as recommended in the report.

OIC Report 3 2022–2023: Publishing OFFICIAL Information Assets

The OIC assessed whether departments have systems in place that support the 'push' model through maximum disclosure of OFFICIAL information assets. Three departments were assessed under this report, based around the *Right to Information Act 2009* principle that entities should release information as a matter of course unless there is a good reason not to. The OIC recommended all government agencies publish their information asset register on their websites.

DPC has considered the OIC recommendation for all departments on publishing information asset registers. DPC does not have an information asset register by information type, noting no mandatory requirement to do so exists. DPC supports information disclosure and currently publishes open data as required on the Queensland Government open data website and DPC's website.

OIC Report 4 2022–2023: Data breach response plans: Effective and responsive plans – building public confidence

This report provided the results of a survey performed across all Queensland Government agencies regarding data breach response plans. The survey was designed to identify the readiness of agencies for implementation of a mandatory data breach readiness scheme. The OIC report contained one recommendation for all government agencies to ensure appropriate systems are in place to prevent and respond to data breaches quickly and effectively.

DPC confirmed its data breach plan is aligned with the OIC's recommendation.

Financial summary 2022–2023

The department’s service areas are:

- Policy advice and coordination, and Cabinet support
- Engagement and Events support
- Governance support and advisory services
- Brisbane 2032 Coordination Office
- Legislative Drafting and e-Publishing.

Department revenue

The total departmental revenue for 2022–2023 was \$141.61 million, representing an increase of \$36.61 million. Appropriation funding is the department’s main source of revenue and comprises 88 per cent of the department’s revenue.

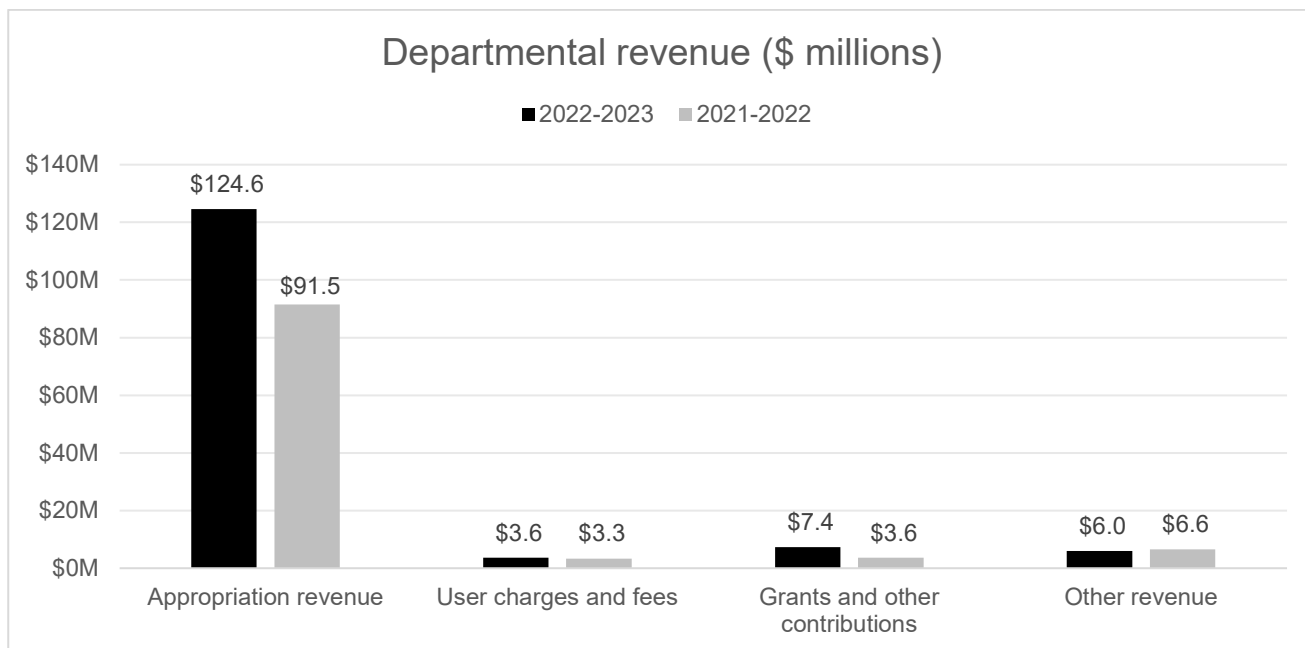
The year-on-year increase in appropriation revenue of \$33.11 million is primarily due to funding received for

Taskforces and the Brisbane 2032 Coordination Office and the deferral of funding from 2021–2022 to realign anticipated project milestones for limited-life programs and departmental initiatives.

Additional grant funding of \$6.25 million was received from the Commonwealth Government in the current financial year to support Queensland’s delivery of services to Norfolk Island through the Intergovernmental Partnership Agreement.

Grant funding was offset by the year-on-year reduction in other revenue of \$0.52 million, including a decrease in received in-kind contributions sourced from other Queensland Government departments (\$1.03 million), offset by an increase in revenue received for the Policy Futures Graduate Program and an increased number of graduates (\$0.45 million).

Figure 1 – Comparison of revenue performance from prior year



Department expenditure

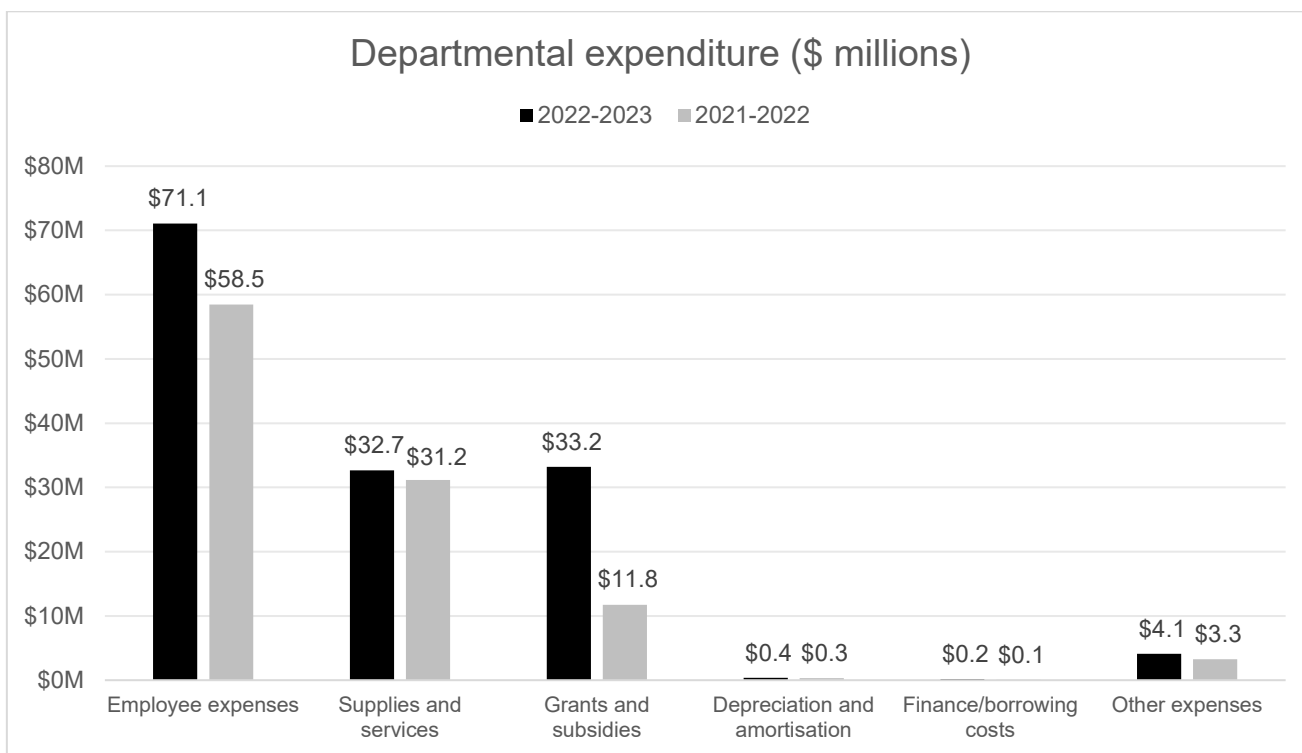
Total expenditure for the year ending 30 June 2023 was \$141.61 million, an increase of \$36.61 million from the previous financial year.

Employee expenses remain the major expenditure incurred by the department at a cost of \$71.07 million. The increase of \$12.62 million is related to additional support for the Brisbane 2032 Coordination Office, Taskforces and Commissions of Inquiry undertaken during the financial year.

Year-on-year supplies and services expenses marginally increased due to costs associated with Commissions of Inquiry and the Brisbane 2032 Coordination Office.

The year-on-year increase for grants and subsidies of \$21.45 million is primarily associated with grants and contributions paid to partnering departments by the Brisbane 2032 Coordination Office in supporting the delivery of the Brisbane 2032 Olympic and Paralympic Games.

Figure 2 – Comparison of expenditure performance from prior year



Summary of financial position

The department's total asset position was \$39.94 million at 30 June 2023, representing an increase from the previous year of \$10.59 million.

The department recorded an increase in cash assets and payables that was due to the end-of-financial-year appropriation payable. This represents funding deferred to 2023–2024.

The department has loan receivable assets and interest-bearing liabilities for loans provided to Screen

Queensland Pty Ltd to support film production across the state through the Revolving Film Finance Fund (RFFF). Loan receivable assets and interest-bearing liabilities have increased by \$1.89 million from the previous financial year due to new RFFF loans approved during the financial year.

The department has a line of credit facility through Queensland Treasury Corporation, which enables ongoing funding to be provided to Screen Queensland Pty Ltd to provide industry funding for film production.

Figure 3 – Comparison of asset performance from prior year

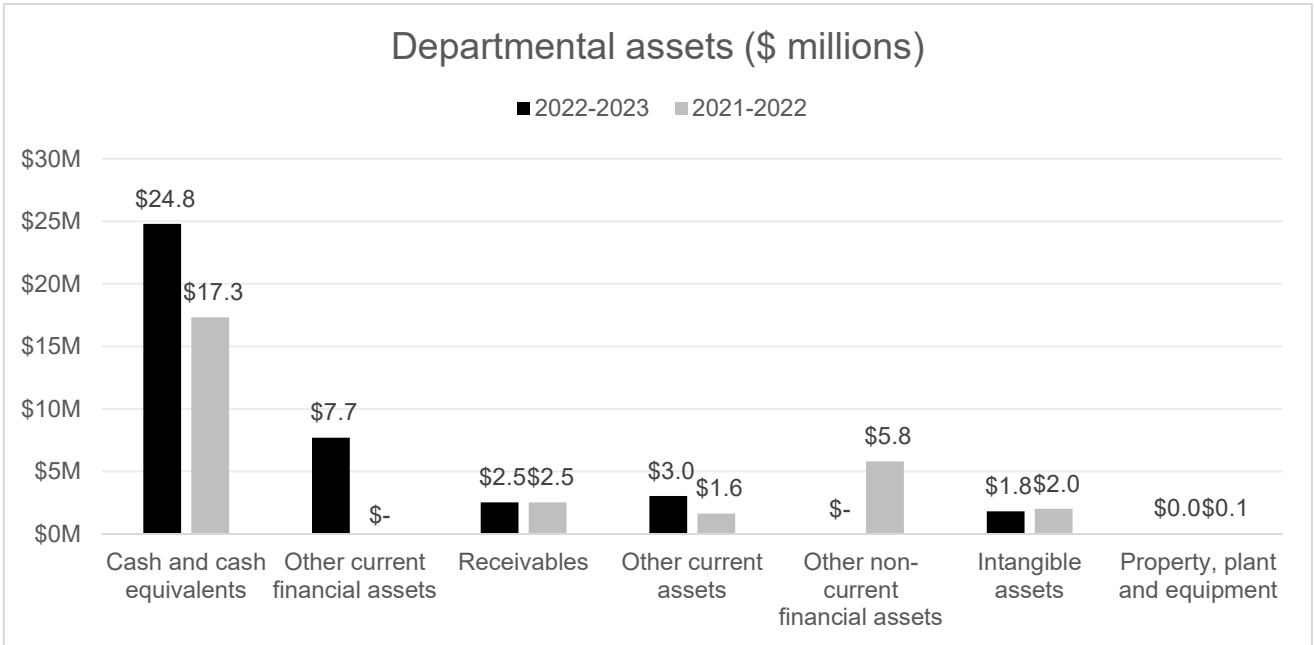
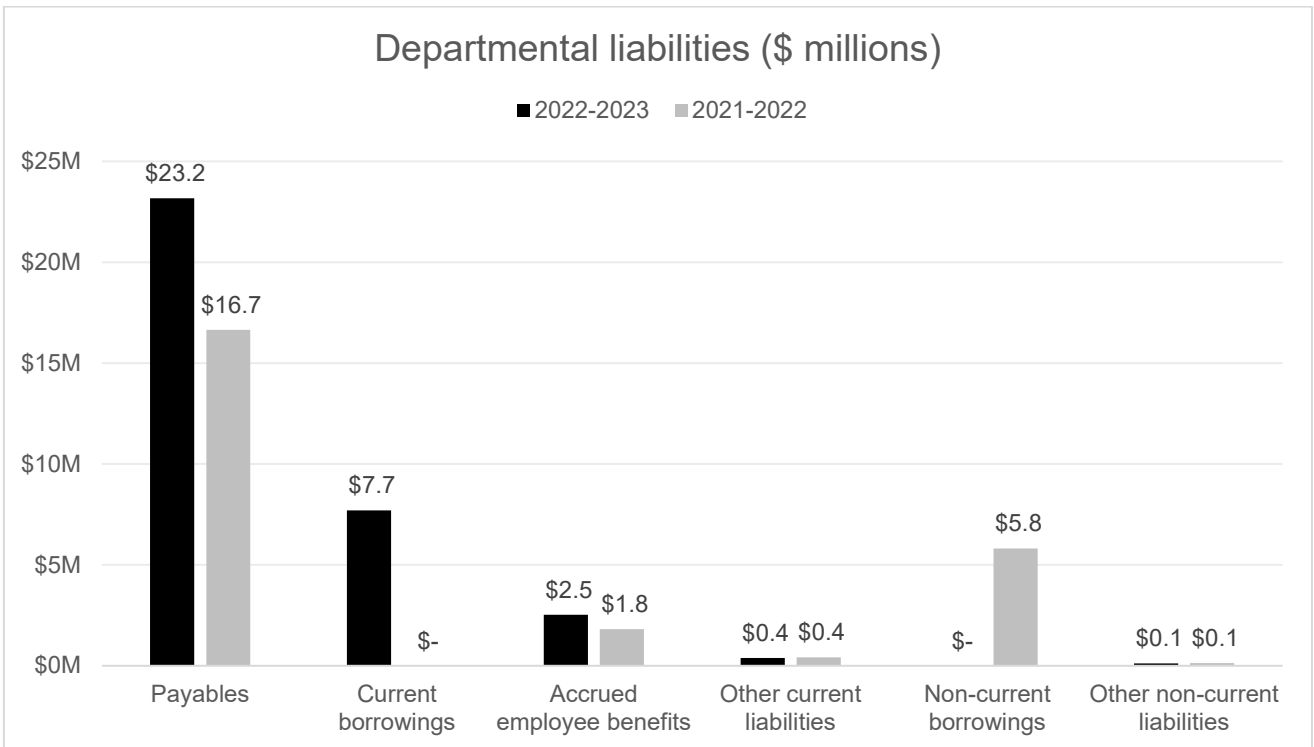


Figure 4 – Comparison of liability performance from prior year

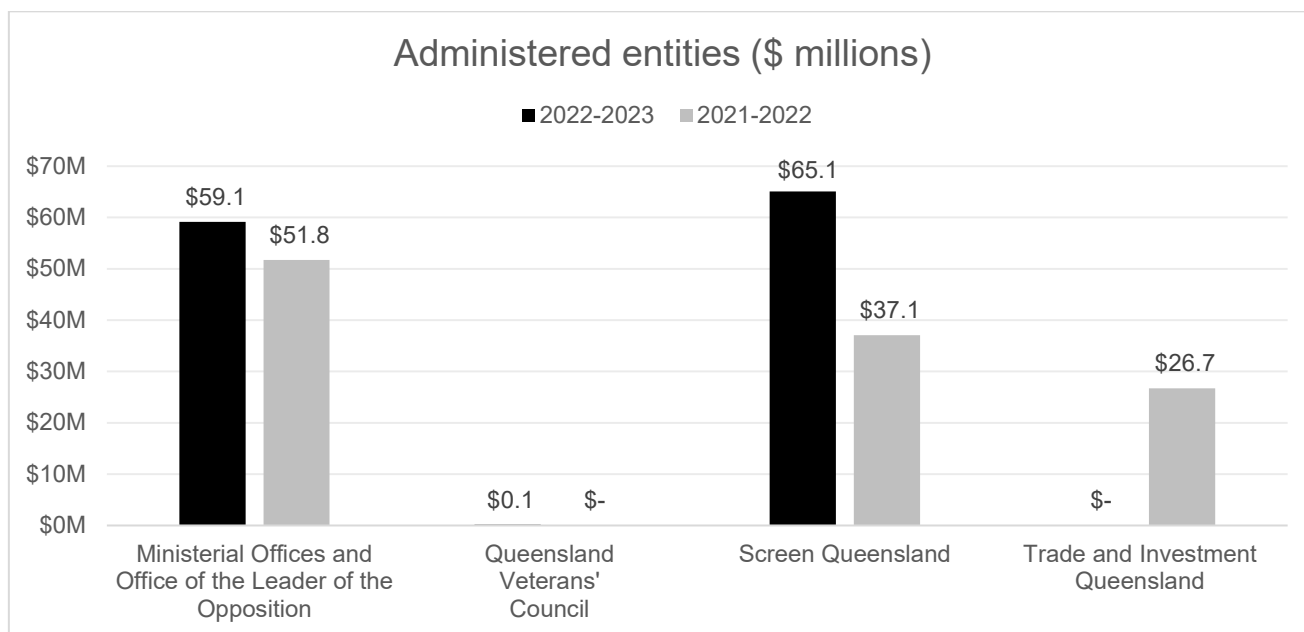


Administered funding

For the year ended 30 June 2023, the department's administered funding was \$124.33 million, an increase of \$8.78 million from the previous year. This is primarily due to additional funding provided to Screen Queensland Pty Ltd, ministerial offices and the Office of the Leader of the

Opposition, and the Queensland Veterans' Council which commenced in November 2022. Trade and Investment Queensland transferred from DPC's portfolio from 1 November 2021.

Figure 5 – Comparison of administered funding from prior year



Chief Finance Officer Assurance

In accordance with the requirements of section 77(2)(b) of the *Financial Accountability Act 2009*, the Chief Finance Officer has provided the Director-General with a statement confirming the department's financial internal controls are operating efficiently, effectively and economically in compliance with section 54 of the *Financial and Performance Management Standard 2019*.

The statement indicated no deficiencies or breakdowns in internal controls that would impact adversely on the department's financial governance or financial statements for the year.



Queensland
Government

Department of the Premier and Cabinet
Financial Statements
for the year ended 30 June 2023

Department of the Premier and Cabinet
 Financial Statements
 for the year ended 30 June 2023

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Department of the Premier and Cabinet
Statement of Comprehensive Income
for the year ended 30 June 2023

	Notes	Economic Entity		Parent Entity	
		2023	2022	2023	2022
Operating result		\$'000	\$'000	\$'000	\$'000
Income					
Appropriation revenue	B1-1	124,618	91,508	124,618	91,508
User charges and fees	B1-2	4,273	3,707	3,601	3,334
Grants and other contributions	B1-3	72,414	40,672	7,356	3,602
Other revenue	B1-4	9,228	8,067	6,030	6,552
Total income		210,533	143,954	141,605	104,996
Expenses					
Employee expenses	B2-1	75,379	62,215	71,074	58,457
Supplies and services	B2-2	34,467	33,215	32,659	31,164
Grants and subsidies	B2-3	50,771	22,995	33,200	11,752
Depreciation and amortisation		3,909	4,234	364	317
Finance/borrowing costs		313	131	188	50
Other expenses	B2-4	4,186	3,323	4,120	3,256
Total expenses		169,025	126,113	141,605	104,996
Operating result for the year		41,508	17,841	-	-
Total comprehensive income		41,508	17,841	-	-

The accompanying notes form part of these financial statements.

An explanation of major variances to budget is included in Note E1.

Department of the Premier and Cabinet
Statement of Financial Position
as at 30 June 2023

	Notes	Economic Entity		Parent Entity	
		2023	2022	2023	2022
		\$'000	\$'000	\$'000	\$'000
Current assets					
Cash and cash equivalents	C1	116,848	82,331	24,811	17,316
Other financial assets	C2	7,489	-	7,706	-
Receivables	C3	29,831	17,045	2,533	2,519
Other current assets	C4	3,374	1,735	3,042	1,640
Total current assets		157,542	101,111	38,092	21,475
Non-current assets					
Other financial assets	C2	-	5,787	-	5,816
Intangible assets	C5	1,808	2,003	1,808	2,003
Property, Plant and equipment	C6	6,309	1,970	38	58
Right-of-use-assets	C7	7,703	5,442	-	-
Total non-current assets		15,820	15,202	1,846	7,877
Total assets		173,362	116,313	39,938	29,352
Current liabilities					
Payables	C8	25,972	16,893	23,180	16,650
Borrowings	C9	7,706	-	7,706	-
Accrued employee benefits	C10	2,752	2,054	2,531	1,820
Other current liabilities		400	415	380	415
Lease liabilities	C7	2,496	2,511	-	-
Total current liabilities		39,326	21,873	33,797	18,885
Non-current liabilities					
Borrowings	C9	-	5,816	-	5,816
Accrued employee benefits	C10	42	-	-	-
Other non-current liabilities		121	131	121	131
Lease liabilities	C7	5,616	3,406	-	-
Total non-current liabilities		5,779	9,353	121	5,947
Total liabilities		45,105	31,226	33,918	24,832
Net assets		128,257	85,087	6,020	4,520
Equity					
Contributed equity	C11	1,500	-	1,500	-
Accumulated surplus		126,757	85,087	4,520	4,520
Total equity		128,257	85,087	6,020	4,520

The accompanying notes form part of these financial statements.

An explanation of major variances to budget is included in Note E1.

Department of the Premier and Cabinet
Statement of Changes in Equity
for the year ended 30 June 2023

	Notes	Economic Entity		Parent Entity	
		2023	2022	2023	2022
		\$'000	\$'000	\$'000	\$'000
Transactions with owners as owners:					
Contributed equity					
Appropriated equity injections	C-11	1,500	-	1,500	-
Net transactions with owners as owners as at 30 June		1,500	-	1,500	-
Accumulated surplus					
Balance as at 1 July		85,087	67,246	4,520	4,520
Operating result		41,508	17,841	-	-
Adjustment for recognition of lease liabilities		162	-	-	-
Balance as at 30 June		126,757	85,087	4,520	4,520
Total equity		128,257	85,087	6,020	4,520

The accompanying notes form part of these financial statements.

Department of the Premier and Cabinet
Statement of Cash Flows
for the year ended 30 June 2023

	Notes	Economic Entity		Parent Entity	
		2023	2022	2023	2022
		\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
<i>Inflows:</i>					
Service appropriation receipts	B1-1	127,772	100,354	127,772	100,354
User charges and fees		4,419	5,103	3,218	3,588
Grants and other contributions		60,721	47,258	7,201	3,602
Interest receipts		2,393	310	-	50
GST input tax credits from ATO		5,585	5,337	3,652	3,092
GST collected from customers		1,060	599	941	408
Other		4,482	4,191	4,482	4,291
<i>Outflows:</i>					
Employee expenses		(74,283)	(60,770)	(70,677)	(57,019)
Supplies and services		(34,548)	(34,273)	(32,052)	(32,278)
Grants and subsidies		(47,907)	(26,145)	(30,339)	(14,835)
Finance/borrowing costs		-	(50)	-	(50)
GST paid to suppliers		(5,515)	(5,193)	(3,387)	(3,679)
GST remitted to ATO		(478)	(568)	(397)	(371)
Other		(4,270)	(3,244)	(4,270)	(3,244)
Net cash provided by operating activities		39,431	32,909	6,143	3,910
Cash flows from investing activities					
<i>Inflows:</i>					
Loans and advances redeemed		-	6,103	-	6,114
<i>Outflows:</i>					
Payments for plant and equipment		(3,634)	(311)	-	(55)
Payments for intangibles		(149)	(30)	(149)	(30)
Loans and advances made		(1,702)	(887)	(1,702)	(887)
Net cash used in investing activities		(5,485)	4,875	(1,851)	5,143
Cash flows from financing activities					
<i>Inflows:</i>					
Equity injections		1,500	-	1,500	-
Proceeds from borrowings		1,702	887	1,702	887
<i>Outflows:</i>					
Borrowing redemptions		-	(6,114)	-	(6,114)
Lease payments		(2,632)	(1,845)	-	-
Net cash provided by financing activities		571	(7,073)	3,202	(5,227)
Net increase/(decrease) in cash and cash equivalents		34,517	30,711	7,495	3,825
Cash and cash equivalents - opening balance		82,331	51,620	17,316	13,491
Cash and cash equivalents - closing balance	C1	116,848	82,331	24,811	17,316

The accompanying notes form part of these financial statements.

An explanation of major variances to budget is included in Note E1.

Department of the Premier and Cabinet
Notes to the Statement of Cash Flows
for the year ended 30 June 2023

Reconciliation of operating result to net cash provided by operating activities

	Notes	Economic Entity		Parent Entity	
		2023	2022	2023	2022
		\$'000	\$'000	\$'000	\$'000
Operating surplus/(deficit)		41,508	17,841	-	-
Non-cash items included in operating results:					
Depreciation and amortisation expense		3,909	4,234	364	317
Interest capitalised RFFF Loans		188	20	-	-
Other non-cash items		125	70	-	-
Change in assets and liabilities:					
Increase/(decrease) in deferred appropriation payable to Consolidated Fund		3,154	8,846	3,154	8,846
(Increase)/decrease in trade debtors		(12,171)	5,780	(13)	141
(Increase)/decrease in other receivable		(264)	(10)	3	17
(Increase)/decrease in GST receivable		3	775	350	41
(Increase)/decrease in long service leave reimbursement receivables		115	(211)	115	(211)
(Increase)/decrease in annual leave reimbursement receivables		(468)	(67)	(468)	(67)
(Increase)/decrease in other current assets		(1,639)	(141)	(1,402)	(107)
Increase/(decrease) in GST payable		(3)	(39)	-	-
Increase/(decrease) in payable		5,924	(3,992)	3,374	(4,890)
Increase/(decrease) in accrued employee benefits		740	7	711	19
Increase/(decrease) in other liabilities		(25)	(204)	(45)	(196)
Increase/(decrease) in payables, property, plant and equipment		(1,665)	-	-	-
Net cash provided by operating activities		39,431	32,909	6,143	3,910

Department of the Premier and Cabinet
Notes to the Statement of Cash Flows
for the year ended 30 June 2023

Changes in liabilities arising from financing activities

	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
		Non-cash changes			Cash flows		
	Opening balance	Transfers to/(from) other Queensland Government entities	New leases acquired	Other	Cash received	Cash repayments	Closing balance
Economic Entity 2023							
Lease liabilities	5,917	-	4,864	(37)	-	(2,632)	8,112
Borrowings	5,816	-	-	188	1,702	-	7,706
Total	11,733	-	4,864	151	1,702	(2,632)	15,818
Parent Entity 2023							
Borrowings	5,816	-	-	188	1,702	-	7,706
Total	5,816	-	-	188	1,702	-	7,706
Economic Entity 2022							
Lease liabilities	4,346	-	3,335	81	-	(1,845)	5,917
Borrowings	10,993	-	-	50	887	(6,114)	5,816
Total	15,339	-	3,335	131	887	(7,959)	11,733
Parent Entity 2022							
Borrowings	10,993	-	-	50	887	(6,114)	5,816
Total	10,993	-	-	50	887	(6,114)	5,816

Department of the Premier and Cabinet
Statement of Comprehensive Income by Major Departmental Services
for the year ended 30 June 2023

	Policy Advice, Coordination and Cabinet Support		Engagement and Events Support		Governance Support and Advisory Services		Legislative Drafting and e-Publishing		Brisbane 2032 Coordination Office ⁽¹⁾		Inter-departmental Services eliminations		Total	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income														
Appropriation revenue	36,757	34,814	26,425	23,169	14,684	18,447	12,506	12,214	33,480	2,098	766	766	124,618	91,508
User charges and fees	213	173	633	565	1,475	1,571	98	124	32	2	1,150	899	3,601	3,334
Grants and other contributions	6,252	2,927	880	525	-	-	-	-	224	150	-	-	7,356	3,602
Other revenue	4,558	4,116	857	810	167	153	160	185	288	1,288	-	-	6,030	6,552
Total income	47,780	42,030	28,795	25,069	16,326	20,171	12,764	12,523	34,024	3,538	1,916	1,665	141,605	104,996
Expenses														
Employee expenses	33,239	26,549	12,622	12,042	8,831	7,763	9,461	9,119	6,155	2,218	766	766	71,074	58,457
Supplies and services	13,810	13,852	7,338	6,751	3,465	5,921	3,094	3,174	3,802	567	1,150	899	32,659	31,164
Grants and subsidies	389	1,451	4,888	3,165	3,884	6,378	1	5	24,038	753	-	-	33,200	11,752
Depreciation and amortisation	100	73	40	28	23	13	186	203	15	-	-	-	364	317
Finance/borrowing costs	188	50	-	-	-	-	-	-	-	-	-	-	188	50
Other expenses	54	55	3,907	3,083	123	96	22	22	14	-	-	-	4,120	3,256
Total expenses	47,780	42,030	28,795	25,069	16,326	20,171	12,764	12,523	34,024	3,538	1,916	1,665	141,605	104,996
Operating result for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-

The departmental services reflect the department's management structure as at 30 June 2023.

⁽¹⁾ The name of this service area has changed from the 2022–2023 *Service Delivery Statements* and was previously Brisbane 2032 Taskforce. The name has changed to reflect the approved Brisbane 2032 governance arrangements, including the establishment of the Brisbane 2032 Coordination Office announced by the Premier and Minister for the Olympic and Paralympic Games on 14 March 2023.

Department of the Premier and Cabinet
Statement of Assets and Liabilities by Major Departmental Services
as at 30 June 2023

	Policy Advice, Coordination and Cabinet Support		Engagement and Events Support		Governance Support and Advisory Services		Legislative Drafting and e-Publishing		Brisbane 2032 Coordination Office ⁽¹⁾		Total	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets												
Cash and cash equivalents	7,621	3,990	1,799	1,360	13,935	8,277	3,614	1,844	(2,158)	1,845	24,811	17,316
Other financial assets	7,706	-	-	-	-	-	-	-	-	-	7,706	-
Receivables	1,236	947	306	411	730	842	197	238	64	81	2,533	2,519
Other current assets	716	407	2	2	1,957	1,027	367	204	-	-	3,042	1,640
Total current assets	17,279	5,344	2,107	1,773	16,622	10,146	4,178	2,286	(2,094)	1,926	38,092	21,475
Non-current assets												
Other financial assets	-	5,816	-	-	-	-	-	-	-	-	-	5,816
Intangible assets	133	185	52	60	33	52	1,527	1,698	62	8	1,808	2,003
Property, Plant and equipment	-	-	15	23	23	35	-	-	-	-	38	58
Total non-current assets	133	6,001	67	83	56	87	1,527	1,698	62	8	1,846	7,877
Total assets	17,412	11,345	2,174	1,856	16,678	10,233	5,705	3,984	(2,032)	1,934	39,938	29,352
Current liabilities												
Payables	827	4,061	635	1,442	21,346	9,242	105	207	267	1,698	23,180	16,650
Borrowings	7,706	-	-	-	-	-	-	-	-	-	7,706	-
Accrued employee benefits	1,015	805	393	331	766	440	268	225	89	19	2,531	1,820
Other current liabilities	380	415	-	-	-	-	-	-	-	-	380	415
Total current liabilities	9,928	5,281	1,028	1,773	22,112	9,682	373	432	356	1,717	33,797	18,885
Non-current liabilities												
Borrowings	-	5,816	-	-	-	-	-	-	-	-	-	5,816
Other non-current liabilities	121	131	-	-	-	-	-	-	-	-	121	131
Total non-current liabilities	121	5,947	-	-	-	-	-	-	-	-	121	5,947
Total liabilities	10,049	11,228	1,028	1,773	22,112	9,682	373	432	356	1,717	33,918	24,832

The departmental services reflect the department's management structure as at 30 June 2023.

⁽¹⁾ The name of this service area has changed from the 2022–2023 *Service Delivery Statements* and was previously Brisbane 2032 Taskforce. The name has changed to reflect the approved Brisbane 2032 governance arrangements, including the establishment of the Brisbane 2032 Coordination Office announced by the Premier and Minister for the Olympic and Paralympic Games on 14 March 2023.

Section A: Notes about the Department and this Financial Report

A1: Basis of Financial Statement Preparation

A1-1: General Information

The Department of the Premier and Cabinet (DPC) is a Queensland Government Department established under the *Public Sector Act 2022*. The department is controlled by the State of Queensland which is the ultimate parent. The head office and principal place of business of the department is 1 William Street, Brisbane QLD 4000. These financial statements cover the Department of the Premier and Cabinet and its controlled entity (refer to note A3).

A1-2: Compliance with the Prescribed Requirements

The Department of the Premier and Cabinet has prepared these general-purpose financial statements:

- in compliance with section 38 of the *Financial and Performance Management Standard 2019*
- in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities requirements
- in accordance with the minimum reporting requirements mentioned in the Financial Reporting Requirements for Queensland Government entities for reporting periods beginning on or after 1 July 2022 on an accrual basis (except for the statement of cash flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

A1-3: Presentation

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000, or where that amount is less than \$500 to zero, unless disclosure of the full amount is specifically required.

Comparative information reflects the audited 2021-22 financial statements.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the department does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as 'non-current'.

A1-4: Authorisation of Financial Statements for issue

The financial statements are authorised for issue by the Director-General and Chief Finance Officer at the date of signing the Management Certificate.

A1-5: The Reporting Entity

The consolidated financial statements include all income, expenses, assets, liabilities and equity of the 'economic entity' comprising the department's controlled balances and the balances of the entity it controls (refer to note A3). All transactions and balances internal to the economic entity have been eliminated in full.

The Parent Entity financial statements (DPC) include all income, expenses, assets, liabilities, and equity of the department only.

A1-6: Accounting Estimates and Judgement

Reference should be made to the respective notes for more information on critical judgements, estimates and assumptions about the estimated uncertainty and the potential this could have to materially impact on the carrying amount of the department's assets and liabilities in the next reporting period. These are as follows:

- Note C5: Intangible assets. Amortisation expense and impairment
- Note C6: Property, plant, and equipment. Depreciation expense and impairment
- Note C7: Right-of-use assets and Lease liabilities
- Note C10: Accrued employee benefits
- Note D3: Financial risk disclosures/impairment of loans

The value of goods and services received free or below fair value have been reflected in the department's financial results if the value of the goods and services can be reliably determined and the goods and services would have been purchased if not donated.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2023**

A1-7: Basis of Measurement

Historical cost is used as the measurement basis in these financial statements, unless otherwise stated.

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

A2: Objectives and Principal Activities of the Department

DPC is responsive, effective and accountable in serving the Premier and Cabinet and the people of Queensland. The department's vision is 'a thriving, inclusive Queensland envied for our lifestyle'.

To achieve this vision, the department's strategic objectives are:

- Policy leadership: lead agile, collaborative and effective policy outcomes for Queenslanders.
- Strong, accountable government: ensure a strong and accountable system of government.
- Communication and engagement leadership: lead collaborative and innovative communication and engagement to achieve effective outcomes for Queenslanders.
- Lead Brisbane 2032 Olympic and Paralympic Games: lead the coordination and integration of government planning and delivery responsibilities for the Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032) portfolio management and integration activities, in partnership with key state agencies and Games Partners.
- A high-performing workforce: enable a workforce that embodies the DPC principles to deliver on what is important for Queenslanders.

Through DPC's strategic objectives the department contributes to the implementation of Government's objectives for the community:

- Good jobs: Good, secure jobs in our traditional and emerging industries.
- Better services: Deliver even better services right across Queensland.
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

The major services delivered by the department are as follows:

- **Policy Advice and Coordination, and Cabinet Support** – leads the public sector to achieve strong policy outcomes, including in intergovernmental forums, and provide advice and support, across government and directly to the Premier and Cabinet.
- **Governance Support and Advisory Services** – ensures strong accountable government through providing high level constitutional, legal and public administration and protocol support across government, and to the Premier.
- **Engagement and Events Support** – leads collaborative communication and engagement outcomes across government and with the community, businesses, and stakeholders across the State.
- **Brisbane 2032 Coordination Office** – leads Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032), whole-of-government portfolio planning and integration activities.
- **Legislative Drafting and e-Publishing (Led)** – drafts and provides access to Queensland legislation of the highest standard.

Administered Items

Administered activities are those undertaken by departments on behalf of the government.

DPC administers funds on behalf of the State which includes Ministerial Offices and the Office of the Leader of the Opposition.

The key clients are Ministers, Assistant Ministers, the Leader of the Opposition and their respective staff. The services provided are:

- support for Ministers to assist in undertaking their responsibilities as Ministers of the State
- management of advisory, secretarial and administrative staff and associated resources for all Ministerial offices
- maintenance of procedures to ensure the financial accountability of these offices is in accordance with the Queensland Ministerial Handbook
- corporate support for the Office of the Leader of the Opposition.

The accounting, purchasing, information technology, telecommunications, asset management and personnel requirements for these administered areas are supplied by Ministerial Services within the Governance Support and Advisory Services area of the department.

Further information can be obtained by referring to the Public Reports of office expenses tabled twice-yearly in Parliament.

DPC also administers funding for Screen Queensland Pty Ltd and for the Queensland Veterans Council established on 4 November 2022.

Financial statements and variance explanations in relation to administered items appear in the notes to Departmental Financial Statements (refer to section F: Notes about Administered Activities).

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2023**

A3: Controlled Entities

Screen Queensland (SQ) is incorporated in the State of Queensland and is limited by shares held beneficially by the State of Queensland. The share capital of SQ consists of one fully paid share to the value of \$10 and is held by the department on behalf of the State of Queensland.

SQ is a controlled entity of the department and forms part of the economic entity. Its principal activities during the course of the year were the facilitation of the development, promotion and enhancement of the film production industry, and film culture and presentation of film and film-related events in Queensland.

The auditor for the department and SQ is the Auditor-General of Queensland.

SQ is a reporting entity in its own right and the audited financial statements are included in their annual report. A summary of the audited financial information is as follows.

	2023	2022
	\$'000	\$'000
Total income	69,116	39,109
Total expenses	27,609	21,268
Total comprehensive income	41,507	17,841
Total assets	141,130	92,778
Total liabilities	18,895	12,212
Net assets	122,235	80,566

Section B: Notes about our Financial Performance

B1: Revenue

B1-1: Appropriation Revenue

Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result.

	Economic Entity		Parent Entity	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Original budgeted appropriation revenue	131,627	99,816	131,627	99,816
Transfer from/(to) other headings	-	538	-	538
Lapsed departmental services appropriation	(3,855)	-	(3,855)	-
Total appropriation received (cash)	127,772	100,354	127,772	100,354
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	11,894	3,048	11,894	3,048
Less: Closing balance of deferred appropriation payable to Consolidated Fund (expense)	(15,048)	(11,894)	(15,048)	(11,894)
Appropriation revenue recognised in the statement of comprehensive Income	124,618	91,508	124,618	91,508

Appropriations provided under the *Appropriation Act 2022* are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period.

Amounts appropriated to the department for transfer to other entities in accordance with legislative or other requirements are reported as 'administered' item appropriations (refer to section F: Notes about our Administered Activities).

	Economic Entity		Parent Entity	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
B1-2: User Charges and Fees				
Revenue from contracts with customers				
Sales of goods/services	537	479	537	479
Corporate services partnership agreements	2,989	2,777	2,989	2,777
Other	747	451	75	78
Total	4,273	3,707	3,601	3,334

User charges and fees controlled by the department are recognised as revenue when the department transfers control over a good or service to the customer and as each performance obligation is satisfied. This usually occurs upon the delivery of the goods or completion of the requested services to the customer at which time the invoice is raised.

Accrued user charges are recognised if the revenue has been earned but not yet invoiced.

User charges includes transactions of \$0.652M (2021-22: \$0.711M) with related parties represented by other Queensland Government entities, none of which are considered individually material and primarily represent the recovery of corporate services costs provided by the department to agencies within the portfolio.

Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2023

B1-3: Grants and Other Contributions	Economic Entity		Parent Entity	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Commonwealth contributions	6,252	2,827	6,252	2,827
Contributions from Queensland Government Departments	65,937	37,845	879	775
Contributions from Local Government	225	-	225	-
Total	72,414	40,672	7,356	3,602

Contributions revenue arise from non-exchange transactions where the department does not directly give approximately equal value to the grantor.

The department has not received any grants and contributions to be recognised under AASB 15 *Revenue from contracts with customers*. Revenue is recognised upon receipt of the grant funding under AASB 1058 *Income of Not-for-Profit Entities*.

The department has not received any special purpose capital grants.

Contributions from Queensland Government departments are related party transactions.

B1-4: Other Revenue	Economic Entity		Parent Entity	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Graduate program ⁽¹⁾	3,783	3,340	3,783	3,340
Interest receipts	2,753	393	188	50
Sponsorships	688	337	688	437
Goods/Services received below fair value ⁽²⁾	1,316	2,343	1,316	2,343
Other	688	1,654	55	382
Total	9,228	8,067	6,030	6,552

⁽¹⁾ The department receives payment for the whole-of-government policy futures graduate program for graduates recruited under a two year program. Revenue from the program is recognised when control has been transferred (when graduates are made available to participating agencies) and as each performance obligation is satisfied.

⁽²⁾ The department recognises goods/services received below fair value only if the services would have been purchased if they had not been donated and their value can be measured reliably. Where this is the case, an equal amount is recognised as revenue with a corresponding expense.

The department received in-kind contributions from other Queensland Government Agencies towards Brisbane 2032 Coordination Office \$0.209M (2021-22: \$1.244M Brisbane 2032 Taskforce), Public Sector Reform Office \$0.108M (2021-22: \$0.314M), Future Economy Taskforce \$0.165M (2021-22: nil). Future Economy Taskforce commenced during 2022-23 is responsible in coordinating work programs on matters such as emissions targets.

In-kind contributions received towards the Brisbane 2032 Coordination Office, Public Sector Reform Office and Future Economy Taskforce predominantly relate to the operations, salaries and wages met by other government agencies.

Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2023

B2: Expenses

B2-1: Employee Expenses

	Economic Entity		Parent Entity	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Employee benefits				
Wages and salaries	58,395	46,995	54,955	43,844
Employer superannuation contributions	7,455	6,090	7,100	5,786
Annual leave levy	5,851	4,812	5,822	4,818
Long service leave levy	1,421	1,095	1,421	1,095
Termination benefits	133	127	0	127
Other employee benefits	961	907	873	788
Employee related expenses				
Workers' compensation premium	62	51	50	42
Other employee related expenses	619	580	371	399
Goods and services received below fair value ⁽¹⁾	482	1,558	482	1,558
Total	75,379	62,215	71,074	58,457
Number of employees				
Full time equivalent (FTE) employees ⁽²⁾	509	470	477	442
Employees' services received below fair value ⁽¹⁾	6	10	6	10
Total employees	515	480	483	452

⁽¹⁾ This relates to officers working in the department from other Queensland Government agencies who continue to be paid by their home agency payroll system (refer to note B1-4).

⁽²⁾ This includes 5 FTE (4 in 2021- 22) funded through contributions from the Commonwealth Government to support the state service delivery to Norfolk Island.

Wages and salaries are recognised based on the period where service has been received. The payments due but unpaid at reporting date are recognised at current salary rates. The department expects such liabilities to be settled within 12 months of reporting date.

Sick leave taken each reporting period is generally less than the entitlement accrued. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements has been recognised. As sick leave is non-vesting, an expense is recognised as sick leave is taken.

The department's post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's QSuper defined benefit plan as determined by the employee's conditions of employment.

Defined contribution plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant enterprise bargaining agreement or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined benefit plan - The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the department at the specified rate following completion of the employee's service each pay period. The department's obligations are limited to those contributions paid.

Under the Queensland Government's Annual Leave Central Scheme (ALCS) and Long Service Leave Central Scheme (LSLCS), the levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave and long service leave are claimed quarterly in arrears. These schemes are administered by Queensland Treasury which is a related party.

The department's controlled entity, SQ, does not participate in the centralised leave schemes. For SQ employees annual leave and long service leave are recognised in accordance with AASB 119 *Employee Benefits* with the liability split between current and non-current components.

The department pays premiums to WorkCover Queensland (which is a related party) in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees but is not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2023**

B2-1: Employee expenses (cont'd)

The department undertakes a whole of government policy futures graduate program which employed 51 graduates as at 30 June 2023 (2021-22: 49). The graduate FTE numbers are included in the department totals stated. Key management personnel and remuneration disclosures are detailed in note G1.

B2-2: Supplies and Services	Economic Entity		Parent Entity	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Lease expenses and other building services ⁽¹⁾	11,399	10,744	11,048	10,306
Professional services	3,539	1,540	3,361	1,365
Consultants and contractors	6,157	3,973	6,157	3,973
Advertising and communications	2,166	8,068	2,043	7,940
Information technology bureau services	5,229	4,138	4,970	3,920
Outsourced corporate support	1,768	1,442	1,768	1,442
Hospitality and official functions	635	363	616	346
Travel	809	349	635	256
Venue hire	490	233	490	233
Telephone and communications support	231	309	215	275
Other	2,044	2,056	1,356	1,108
Total	34,467	33,215	32,659	31,164

For a transaction to be classified as supplies and services, the value of the goods and services received by the department must be approximately equal to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transactions are classified as grants and subsidies in note B2-3.

Lease expenses include lease rentals for short-term leases, leases of low value assets and variable lease payments.

⁽¹⁾ Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements with the Department of Energy and Public Works, which has substantive substitution rights over the assets used within these schemes. Payments are expensed as incurred and categorised within building services.

Supplies and services for the economic entity include transactions of \$14.287M (2021-22: \$13.625M) with related parties represented by other Queensland Government entities. Included in this amount is \$10.563M (2021-22: \$9.821M) for office accommodation at market rate charged by the Department of Energy and Public Works for the year ended 30 June 2023.

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B2-3: Grants and Subsidies	Economic Entity		Parent Entity	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Recurrent				
Grants to private sector entities	17,571	11,490	-	247
Grants to government entities and not-for-profit entities	3,412	4,090	3,412	4,090
Total recurrent	20,983	15,580	3,412	4,337
Capital				
Grants to government entities and not-for-profit entities	1,445	423	1,445	423
Total capital	1,445	423	1,445	423
Subsidies				
Contributions	25,784	3,746	25,784	3,746
Donations and gifts made	2,559	3,246	2,559	3,246
Total subsidies	28,343	6,992	28,343	6,992
Total	50,771	22,995	33,200	11,752

Grants occur when a payment or contribution is made to an organisation or person in return for performance of a certain objective in compliance with certain terms and conditions, and which does not directly give approximately equal value in return to the department. A subsidy is a payment or contribution made to an organisation or person which is in essence, a form of financial assistance to reduce all or part of the costs of a recipient in meeting its own objectives.

Grants and subsidies are recognised when the obligation for a transfer of resources arises according to the terms of the funding agreement. Grants and subsidies for the economic entity include transactions of \$27.227M (2021-22: \$5.392M) with related parties represented by other Queensland Government entities.

B2-4: Other Expenses	Economic Entity		Parent Entity	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Sponsorships	3,977	3,127	3,977	3,127
External audit fees ⁽¹⁾	148	143	107	103
Insurance premiums - QGIF ⁽²⁾	51	43	26	26
Other	10	10	10	-
Total	4,186	3,323	4,120	3,256

⁽¹⁾ Total audit fee quoted by the Queensland Audit Office (QAO) relating to the 2022-23 financial statements was \$238,600 (2021-22: \$231,500). This fee includes an internal allocation of \$94,300 (2021-22: \$92,000) for audit services to the Ministerial Services and \$9,200 for former ANZAC Day Trust. There are no non-audit services included in the amount.

⁽²⁾ The Queensland Government Insurance Fund (QGIF) is an internal Queensland Treasury managed fund to oversee the State Government's self-insurance scheme. Queensland Treasury is a related party.

Department of the Premier and Cabinet
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Section C: Notes about our Financial Position

C1: Cash and Cash Equivalents

	Economic Entity		Parent Entity	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Imprest accounts	4	1	1	1
Cash at bank and on hand	116,844	82,330	24,810	17,315
Total	116,848	82,331	24,811	17,316

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June 2023 as well as deposits at call with financial institutions.

The majority of cash funds of SQ are held with Queensland Treasury Corporation (QTC).

C2: Other Financial Assets

Other financial assets represent loans receivable from SQ. All current and non-current loans receivable plus any transaction costs relating to loans receivable are recognised at cost.

Loan receivables are represented solely by the Revolving Film Finance Fund (RFFF). The RFFF provides secured loans to cash flow film and television productions and for infrastructure projects that will benefit the film and television industry. The loans are administered by SQ on behalf of the Government. All funds are drawn from QTC which is a related party. Applicants apply for the loan through SQ and once approved, the department recognises a loan receivable from SQ and payable to QTC with interest (determined by applying the simple interest method of calculating interest charge) passed onto SQ, (refer to note C9). This means that all costs incurred by the department in managing the RFFF are passed onto SQ.

The loans between SQ and the production companies have fixed periods and are subject to an interest rate of 50% of the 90 day Bank Bill Swap Rate.

C3: Receivables

	Economic Entity		Parent Entity	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Current				
Trade debtors	27,318	15,149	776	762
GST input tax credits receivable	505	508	54	404
GST payable	-	(3)	-	-
Net GST receivable	505	505	54	404
Annual leave reimbursements	1,456	988	1,456	988
Long service leave reimbursements	243	358	243	358
Other receivables	309	45	4	7
Total current receivables	29,831	17,045	2,533	2,519

All current receivables are recognised at cost.

Settlement of trade debtors is generally required within 30 days (20 days for small businesses) from the invoice date for the department and 10 days from the invoice date for SQ. Refer to note D3 for further disclosure on financial risks of the department.

Annual Leave and Long Service Leave reimbursements represent the amounts recoverable from the whole-of-government ALCS and LSLCS that are claimed quarterly in arrears (refer to note B2-1).

Department of the Premier and Cabinet
Notes to the Financial Statements
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C4: Other Current Assets

	Economic Entity		Parent Entity	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Prepayments and other	952	937	620	842
Contract assets	2,422	798	2,422	798
Total	3,374	1,735	3,042	1,640

Contract assets arise from contracts with customers and are transferred to receivables when the department and SQ's right to payment becomes unconditional. This usually occurs when the invoice is issued to the customer.

C5: Intangibles and Amortisation Expense

	Economic Entity		Parent Entity	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Software internally generated				
At cost	5,841	5,668	5,841	5,668
Less: Accumulated amortisation	(4,102)	(3,759)	(4,102)	(3,759)
Carrying amount at 30 June	1,739	1,909	1,739	1,909
Software work in progress				
At cost	69	94	69	94
Carrying amount at 30 June	69	94	69	94
Total	1,808	2,003	1,808	2,003

Department of the Premier and Cabinet
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for the year ended 30 June 2023

C5: Intangibles and Amortisation Expense (cont'd)

Intangible assets reconciliation

Represented by movements in carrying amount	Software Internally Generated		Software work in progress		Total	
	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Economic Entity						
Carrying amount at 1 July	1,909	2,173	93	77	2,003	2,250
Acquisitions	-	-	149	30	149	30
Transfers between classes	173	14	(173)	(14)	-	-
Amortisation	(344)	(278)	-	-	(344)	(278)
Carrying amount at 30 June	1,739	1,909	68	93	1,808	2,003
Parent Entity						
Carrying amount at 1 July	1,909	2,173	93	77	2,003	2,250
Acquisitions	-	-	149	30	149	30
Transfers between classes	173	14	(173)	(14)	-	-
Amortisation	(344)	(278)	-	-	(344)	(278)
Carrying amount at 30 June	1,739	1,909	68	93	1,808	2,003

C5-1: Recognition and Measurement

Intangible assets with a historical cost equal to, or greater than, \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any preliminary research, planning phase costs, administration and training costs are expensed in the period in which it is incurred.

The department continues to recognise SaaS or cloud computing arrangements as assets that enhances, modifies, or creates additional capability to the existing owned software. This software is used to connect with the SaaS arrangement cloud-based application. Judgement has been applied in determining whether the change to the owned software meets the definition of and recognition criteria for an intangible asset in accordance with AASB 138 *Intangible Assets*.

There is no active market for any of the department's intangible assets. As such, intangible assets are recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses. Costs associated with the internal development of computer software are capitalised and amortised under the amortisation policy below.

C5-2: Amortisation Expense and Impairment

Amortisation expense

All intangible assets of the department have finite useful lives and are amortised on a straight-line basis over their estimated useful life.

Key judgement: Straight-line amortisation reflects the progressive, even consumption of future economic benefits over the assets' useful life to the department and economic entity.

The residual value of intangible assets has been determined to be zero reflecting the estimated amount to be received on disposal at the end of their useful life.

Key estimate: Intangible assets are amortised on a straight-line basis between 5-33% (2021-22: 5-33%). The estimation of useful life and resulting amortisation rates are based on a number of factors including the department's past experience, the planned replacement program and expected usage, obsolescence and fiscal capacity. Useful lives are reviewed on an annual basis.

Impairment

Intangible assets are assessed annually for impairment using a combination of external and internal impairment indicators. Intangible assets are principally assessed for impairment by reference to the actual and expected continuing use of the asset by the department. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value-in-use. An impairment loss is recognised immediately in the Statement of Comprehensive Income.

Key judgement: If an indicator of possible impairment exists, management determine the asset's recoverable amount. No intangible assets were impaired at 30 June 2023.

Department of the Premier and Cabinet
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C6: Property, Plant and Equipment and Depreciation Expenses

	Economic Entity		Parent Entity	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Plant and equipment				
At cost	587	587	537	537
Less: Accumulated depreciation	(549)	(518)	(499)	(479)
Carrying amount at 30 June	38	69	38	58
Leasehold improvements				
At cost	5,586	5,207	-	-
Less: Accumulated depreciation	(4,493)	(3,562)	-	-
Carrying amount at 30 June	1,093	1,645	-	-
Work in progress				
At cost	5,178	256	-	-
Carrying amount at 30 June	5,178	256	-	-
Total	6,309	1,970	38	58

C6-1: Property, Plant and Equipment Reconciliation

Represented by movements in carrying amount

Economic Entity	Plant and Equipment		Leasehold Improvements		Work in progress		Total	
	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July	69	64	1,645	3,249	256	-	1,970	3,313
Acquisitions	-	55	379	-	4,922	256	5,301	311
Depreciation	(31)	(50)	(931)	(1,604)	-	-	(962)	(1,654)
Carrying amount at 30 June	38	69	1,093	1,645	5,178	256	6,309	1,970

Parent Entity	Plant and Equipment		Leasehold Improvements		Work in progress		Total	
	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July	58	42	-	-	-	-	58	42
Acquisitions	-	55	-	-	-	-	-	55
Depreciation	(20)	(39)	-	-	-	-	(20)	(39)
Carrying amount at 30 June	38	58	-	-	-	-	38	58

**Department of the Premier and Cabinet
Notes to the Financial Statements
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C6-2: Recognition and Measurement

Items of plant and equipment with a historical cost exceeding \$5,000 threshold in the year of acquisition are reported as plant and equipment. Items with lesser value are expensed in the year of acquisition.

Plant and equipment is measured at historical cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amounts for such plant and equipment is not materially different from their fair value as the department does not hold significant levels of plant and equipment.

C6-3: Depreciation Expense and Impairment

Depreciation expense

Plant and equipment is depreciated on a straight-line basis so as to allocate the net cost of each asset, less any estimated residual value, progressively over its estimated useful life to the department.

Key judgement: Straight-line depreciation is used reflecting the progressive, even consumption of future economic benefits over their useful life to the department and economic entity.

For depreciable assets, residual value is determined to be zero reflecting the estimated amount to be received on disposal at the end of their useful life. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the department. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Key estimate: Plant and equipment is depreciated on a straight-line basis between 10-33% (2021-22: 10-47%). The estimation of useful life and resulting depreciation rates are based on a number of factors including the department's past experience, the planned replacement program and expected usage, wear and tear, obsolescence and fiscal capacity. Useful lives are reviewed on an annual basis.

Impairment

Plant and equipment is assessed annually for impairment using a combination of external and internal impairment indicators.

An impairment loss is recognised immediately in the Statement of Comprehensive Income. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available. The department and SQ assets are not carried at revalued amounts.

Key judgement: Impairment assessment is performed and if an indicator of possible impairment exists, management determine the asset's recoverable amount.

No items of plant and equipment were impaired at 30 June 2023.

C7: Leases - Leases as Lessee

Right-of-Use Assets

	Economic Entity	
	2023	2022
	\$'000	\$'000
Office accommodation		
Right-of-use assets		
Opening balance at 1 July	5,442	4,409
Additions	4,864	3,335
Depreciation charge	(2,603)	(2,302)
Closing balance at 30 June	<u>7,703</u>	<u>5,442</u>

	2023	2022
	\$'000	\$'000
Office accommodation		
Lease Liabilities		
Current	2,496	2,511
Non-current	5,616	3,406
Total	<u>8,112</u>	<u>5,917</u>

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2023**

C7: Leases - Leases as Lessee (cont'd)

Right-of-use assets are initially recognised at cost comprising the following:

- the amount of the initial measurement of the lease liability
- lease payments made at or before the commencement date, less any lease incentives received
- initial direct costs incurred, and
- the initial estimate of restoration costs.

Right-of-use assets are subsequently depreciated over the lease term and are subject to impairment testing on an annual basis.

The carrying amount of right-of-use assets are adjusted for any remeasurement of the lease liability in the financial year following a change in discount rate, a reduction in lease payments payable, changes in variable lease payments that depend upon variable indices/rates or a change in lease term.

The economic entity has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases of low value assets. The lease payments are recognised as expenses on a straight-line basis over the lease term. An asset is considered low value where it is expected to cost less than \$10,000 when new.

Lease Liabilities

Lease liabilities are initially recognised at the present value of lease payments over the lease term. The lease term includes any extension or renewal options that the controlled entity is reasonably certain to exercise. The future lease payments included in the calculation of the lease liability comprise the following:

- fixed payments, less any lease incentives receivable
- variable lease payments that depend on an index or rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable by the department under residual value guarantees
- the exercise price of a purchase option that the department is reasonably certain to exercise
- payments for termination penalties, if the lease term reflects the early termination.

When measuring the lease liability, SQ uses its incremental borrowing rate as the discount rate where the interest rate implicit in the lease cannot be readily determined, which is the case for all of SQ leases. To determine the incremental borrowing rate, SQ uses loan rates provided by QTC that correspond to the commencement date and term of the lease.

Subsequent to initial recognition, the lease liabilities are increased by the interest charge and reduced by the amount of lease payments. Lease liabilities are also remeasured in certain situations such as a change in variable lease payments that depend on an index or rate (e.g. a market rent review), or a change in the lease term.

Disclosures – Leases as lessee

(i) Details of leasing arrangements as lessee

SQ enters into lease arrangements for the following office accommodations:

Leasing Arrangements	Details of Leasing Arrangements as Lessee
Level 2, 130 Commercial Road, Teneriffe	6 year lease, commencing 1 February 2020 to 31 January 2026. There are 2 x 3 year options in the agreement. Monthly lease payments are fixed with a 3.5 percent annual rent review.
Screen Queensland Studios, 45 Gosport Street, Hemmant	5 year lease commencing 11 July 2018 to 10 July 2023. There were 2 x 3 year options in the agreement. SQ have exercised a 3 year extension from 11 July 2023. Monthly lease payments are fixed with a 3 percent annual rent review.
98-1,4 Fearnley Street, Cairns, Queensland	5 year lease commencing 11 November 2021 to 14 November 2026. There are 2 x 3 year options in the agreement. Monthly lease payments are fixed with a 2 percent annual rent review.

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C7: Leases - Leases as Lessee (cont'd)

(ii) Office accommodation and motor vehicles

The Department of Energy and Public Works (DEPW) provides the department with access to office accommodation and motor vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because DEPW has substantive substitution rights over the assets. The related service expenses are included in note B2-2.

	Economic Entity	
	2023	2022
	\$'000	\$'000
<i>(iii) Interest recognised in profit or loss</i>		
Interest expense on lease liabilities	125	81
<i>(iv) Total cash outflow for leases</i>	2,632	1,845

C8: Payables

	Economic Entity		Parent Entity	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Current				
Deferred appropriation payable to Consolidated Fund	15,048	11,894	15,048	11,894
Trade creditors and accruals	5,815	3,679	3,549	3,507
Grants and subsidies payable	4,287	1,033	3,887	1,033
Other	822	287	696	216
Total	25,972	16,893	23,180	16,650

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the purchase contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are recognised as a current liability. The amounts are normally paid within 30 days of recognition of the liability.

C9: Borrowings

QTC borrowings disclosed in the statements are on behalf of SQ for the RFFF facility (refer to note C2). The department has an approved facility of \$30M as at 30 June 2023.

QTC is a related party. These borrowings are established initially at a fixed interest rate. The interest rates on borrowings ranged from 2.19% to 3.87% as at 30 June 2023. There have been no defaults or breaches of the loan agreements during the period.

Payment dates of the loans outstanding as at 30 June 2023 is 4 to 8 months. The maturity profile is disclosed in note D3. Loans are initially established as fixed rate loans. Where an extension of the original term is requested, the department has an option to refinance the loan as a variable rate loan. This option was first adopted in 2020-21.

All QTC loans plus any borrowing costs are recognised at cost. The borrowing costs are added to the carrying amount of the loans to the extent they are not settled in the period in which they arise.

Borrowings are split between current and non-current liabilities using the principles set out under the basis of financial statement preparation section of this financial report.

The fair value of interest-bearing liabilities is set out in note D3-4.

Disclosures about Sensitivity to Interest Rate Movements

The following interest rate sensitivity analysis depicts the outcome on net income if interest rates would change by +/-1% from the year end rates as applied to the department's variable rate borrowings from QTC for 2022-23.

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C9: Borrowings (cont'd)

Financial Year	Financial Liability	Carrying amount \$'000	Interest Rate Risk			
			-1%		+1%	
			Operating Result \$'000	Equity \$'000	Operating Result \$'000	Equity \$'000
2023	QTC Borrowings	5,076	(51)	(51)	51	51
	Potential impact on		(51)	(51)	51	51
2022	QTC Borrowings	4,925	(49)	(49)	49	49
	Potential impact on		(49)	(49)	49	49

The impact of these interest rate movements is mitigated through loan receivable agreements made between the department and SQ.

C10: Accrued Employee Benefits

	Economic Entity		Parent Entity	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Current				
Long service leave levy payable	412	379	412	379
Annual leave levy payable	1,923	1,356	1,923	1,356
Accrued long service leave	50	76	-	-
Accrued annual leave	171	158	-	-
Accrued superannuation	96	-	96	-
Accrued salaries and wages	100	85	100	85
Total current	2,752	2,054	2,531	1,820
Non-current				
Accrued long service leave	42	-	-	-
Total non-current	42	-	-	-

The Parent Entity's financial statements do not contain a provision for annual leave or long service leave as the liability is held on a whole of government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

The economic entity includes SQ which does not participate in whole of government central leave schemes. As such, the economic entity reflects provisions for leave associated with SQ.

Accrued salary and wages represent due but unpaid wages and salaries. They are recognised at current salary rates as it is expected these liabilities will be settled within 12 months of year end.

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Notes to the Financial Statements
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C11: Appropriations Recognised in Equity

	Economic Entity		Parent Entity	
	2023	2022	2023	2022
Reconciliation of payments from consolidated fund to equity adjustment	\$'000	\$'000	\$'000	\$'000
Original budgeted equity adjustment appropriation	1,500	-	1,500	-
Equity adjustment receipts (payments)	1,500	-	1,500	-
Equity adjustment recognised in contributed equity	1,500	-	1,500	-

Section D: Notes about our Risk and Other Accounting Uncertainties

D1: Financial Contingencies

Effective 1 July 2001, the Department of the Premier and Cabinet joined the Queensland Government Insurance Fund (QGIF). Under the QGIF, the department would be able to claim back, less a \$10,000 deduction, the amount paid to successful litigants. This includes any cases that existed as at 1 July 2001 and cases that have arisen since that date.

There are no litigation matters that may result in a future contingent liability for the department.

D2: Financial Commitments

	Economic Entity		Parent Entity	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
D2-1: Capital expenditure commitments				
Not later than one year	-	145	-	145
Total capital expenditure commitments	-	145	-	145
D2-2: Future screen commitments ⁽¹⁾				
Not later than one year	31,873	17,406	-	-
Later than one year and not later than five years	28,809	33,930	-	-
Total Future screen commitments	60,682	51,336	-	-

⁽¹⁾ SQ enters into contracts with practitioners from the screen industry for the provision of grant funding. A commitment has been recognised when a contract has been entered into by the entity. Amounts are transferred from a commitment to a liability when the terms, conditions and deliverables as per the contract have been fulfilled by the industry practitioner.

D3: Financial Risk Disclosures

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the department becomes party to the contractual provisions of the financial instrument. No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position. The department has the following categories of financial assets and financial liabilities.

D3-1: Financial Instrument Categories

	Note	Economic Entity		Parent Entity	
		2023	2022	2023	2022
		\$'000	\$'000	\$'000	\$'000
Financial assets					
Cash and cash equivalents	C1	116,848	82,331	24,811	17,316
Receivables and other financial assets at amortised cost	C2-3	37,320	22,832	10,239	8,335
Total		154,168	105,163	35,050	25,651
Financial liabilities at amortised cost					
Payables	C8	25,972	16,893	23,180	16,650
Financial liabilities	C9	7,706	5,816	7,706	5,816
Lease liabilities	C7	8,112	5,917	-	-
Total		41,790	28,626	30,886	22,466

**Department of the Premier and Cabinet
Notes to the Financial Statements
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D3-2: Financial Risk Management

Financial risk management is implemented pursuant to government and departmental policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the department.

The department measures risk exposure using a variety of methods as follows:

Risk Exposure	Measurement Method
Credit risk	Ageing analysis, earnings at risk
Liquidity risk	Sensitivity analysis
Market risk	Interest rate sensitivity analysis

Credit risk

Credit risk is the risk that the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.

The department has credit risk exposure through the RFFF loan facility. If a default on a film assistance loan occurs there is potential for the loan to become non-recoverable to SQ and ultimately to the department.

This credit risk is mitigated through the use of a credit management strategy. The strategy involves the SQ board approving all new loan arrangements after a comprehensive application process and an ongoing monitoring process. All loan arrangements are initially on a secured, fixed term, interest bearing basis (refer to note C9).

The security is a fixed and floating charge over the assets of the borrower held by SQ.

SQ has individually assessed each loan for impairment. No loans were impaired for 2021-22 and 2022-23.

There is minimal credit risk exposure for all other financial assets. The maximum exposure to credit risk at balance date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of provisions for impairment.

Liquidity risk

Liquidity risk is the risk that the department may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or other financial assets.

The department is exposed to liquidity risk of its payables and borrowings from QTC. The borrowings are based on the Queensland Government's gazetted floating rate.

The department manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the department has sufficient funds available to meet employee and supplier obligations as they fall due.

This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the employee and supplier liabilities.

The following tables set out the liquidity risk of financial liabilities held by the department and SQ. They represent the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date. The undiscounted cash flows in these tables differ from the amounts included in the statement of financial position based on discounted cash flows.

Economic Entity	2023	Contractual Maturity			2022	Contractual Maturity		
	Total \$'000	< 1 Year \$'000	1-5 Years \$'000	> 5 Years \$'000	Total \$'000	< 1 Year \$'000	1-5 Years \$'000	> 5 Years \$'000
Payables	5,815	5,815	-	-	3,679	3,679	-	-
QTC borrowings	7,826	7,826	-	-	5,973	-	5,973	-
Lease liabilities	8,496	2,706	5,790	-	6,213	2,632	3,581	-
Total	22,137	16,347	5,790	-	15,865	6,311	9,554	-

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

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D3-2: Financial Risk Management (cont'd)

The department does not trade in foreign currency and is not materially exposed to commodity price changes or other market prices.

The department is exposed to interest rate risk through its borrowings from QTC (refer to note C9). Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

D3-3: Financial Assets

The collectability of receivables is assessed periodically with an allowance for impairment being made where receivables are impaired. No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired and are stated at the carrying amounts. Settlement of trade debtors is generally required within 30 days (20 days for small businesses) from the invoice date and any debts not paid within this settlement period are treated as overdue debts.

The department has not adopted the simplified approach under AASB 9 *Financial Instruments* and measures lifetime expected credit losses on all trade receivables and contract assets using a provision matrix approach as a practical expedient to measure the impairment provision.

The department has assessed each debtor individually for impairment. No debtors were impaired for 2022-23 (2021-22: nil).

D3-4: Fair Value Disclosures

	Economic Entity				Parent Entity			
	2023		2022		2023		2022	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets								
Loans receivable	7,489	7,489	5,787	5,787	7,706	7,825	5,816	5,805
Total	7,489	7,489	5,787	5,787	7,706	7,825	5,816	5,805
Financial liabilities								
QTC borrowings	7,706	7,825	5,816	5,805	7,706	7,825	5,816	5,805
Total	7,706	7,825	5,816	5,805	7,706	7,825	5,816	5,805

The fair value of borrowings is notified by QTC and is calculated using discounted cash flow analysis and the effective interest rate.

Loan receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Refer to note C2 with respect to existing loan arrangements between the department and SQ.

D4: Events Occurring after Balance Date

There are no matters of significance to the financial statements which occurred after 30 June 2023.

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Section E: Notes about our Performance Compared to Budget

E1: Explanation of Major Variances

This section contains explanations of major variances between the department's actual 2022-23 financial results and the original budget presented to Parliament.

E1.1: Budget to Actual Comparison – Statement of Comprehensive Income

		Budget	Actual	Variance
	Variance	2023	2023	2023
	Notes	\$'000	\$'000	\$'000
Income from continuing operations				
Appropriation revenue	1	131,627	124,618	(7,009)
User charges and fees		3,257	3,601	344
Grants and other contributions	2	6,084	7,356	1,272
Other revenue	3	3,976	6,030	2,054
Total income from continuing operations		144,944	141,605	(3,339)
Expenses from continuing operations				
Employee expenses	4	72,572	71,074	(1,498)
Supplies and services	5	46,592	32,659	(13,933)
Grants and subsidies	6	21,649	33,200	11,551
Depreciation and amortisation		363	364	1
Finance/Borrowing costs		60	188	128
Other expenses	7	3,708	4,120	412
Total expenses from continuing operations		144,944	141,605	(3,339)
Total comprehensive income		-	-	-

Variance notes:

1. A decrease in appropriation revenue is primarily due to:
- deferral of funding to 2023-24 and across the forward estimates to realign anticipated project milestones for limited life programs and departmental initiatives (\$12.455M).

This was offset by additional funding received for:

- Commission of Inquiry into DNA Testing conducted by Queensland Health Forensic and Scientific Services (\$4.438M);
- Queensland Government Taskforces (\$0.604M); and
- Integrity Reform Taskforce (\$0.870M).

2. The increase is primarily due to grants received from the Federal Government to support the State Service Delivery to Norfolk Island.

3. The increase is primarily due to:

- staffing resources received in-kind from other State Government Agencies to work in the Brisbane 2032 Coordination Office (\$0.209M), Future Economy Taskforce (\$0.165M), Public Sector Reform Office (\$0.108M), and archive storage facilities received in-kind (\$0.835M); and
- additional sponsorship and other revenue received for events held during 2022-23 (\$0.633M), and an increase in revenue received for the Policy Futures Graduate Program (\$0.133M).

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E1.1: Budget to Actual Comparison – Statement of Comprehensive Income (Cont'd)

4. A decrease in employee expenses is primarily due to:

- timing of recruitment for the Brisbane 2032 Coordination Office (\$1.203M); and
- short term vacancies during 2022-23 (\$3.752M).

This was offset by:

- establishment of the Integrity Reform Taskforce (\$1.559M), Future Economy Taskforce (\$0.597M), Commission of Inquiry into DNA Testing conducted by Queensland Health Forensic and Scientific Services (\$0.974M); and
- expenditure related to the Commission of Inquiry to examine Queensland Police Service responses relating to domestic and family violence (\$0.378M).

5. A decrease in supplies and services is primarily due to:

- reclassification to contributions to agencies partnering with the Brisbane 2032 Coordination Office (\$17.642M).

This was offset by:

- increased expenditure for the Commission of Inquiry into DNA Testing conducted by Queensland Health Forensic and Scientific Services (\$3.242M); and
- the establishment of the Integrity Reform Taskforce (\$0.411M).

6. The increase is primarily due to:

- additional funding and reclassification from supplies and services for agencies partnering with the Brisbane 2032 Coordination Office (\$22.786M).

This was offset by:

- movements in funding from Director-General's Reserve to support various programs and initiatives and to provide whole-of-government contributions to charitable organisations, community groups and disaster appeals (\$5.619M);
- contributions paid to other Queensland Government Agencies to provide state service delivery to Norfolk Island (\$3.207M); and
- deferral of funding for grant programs to align with milestone timelines including restoration works for the Anzac Square precinct (\$2.049M), and Veteran Homelessness Support Service (\$0.5M).

7. The increase is primarily due to timing of sponsorship commitments for the Events Sponsorship Fund (\$0.194M), increase in sponsorship paid for events held during 2022-23 (\$0.114M) and increased borrowing costs for the Revolving Film Finance Fund (\$0.128M).

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E1.2: Budget to Actual Comparison – Statement of Financial Position

	Variance	Budget	Actual	Variance
	Notes	2023	2023	2023
		\$'000	\$'000	\$'000
Current assets				
Cash and cash equivalents	8	11,330	24,811	13,481
Other financial assets	9	3,366	7,706	4,340
Receivables	10	2,920	2,533	(387)
Other current assets	11	570	3,042	2,472
Total current assets		18,186	38,092	19,906
Non-current assets				
Other financial assets	12	2,003	-	(2,003)
Intangible assets		1,857	1,808	(49)
Property Plant and equipment		-	38	38
Total non-current assets		3,860	1,846	(2,014)
Total assets		22,046	39,938	17,892
Current liabilities				
Payables	13	9,652	23,180	13,528
Borrowings	9	3,366	7,706	4,340
Accrued employee benefits		1,763	2,531	768
Other current liabilities		742	380	(362)
Total current liabilities		15,523	33,797	18,274
Non-current liabilities				
Borrowings	12	2,003	-	(2,003)
Other non-current liabilities		-	121	121
Total non-current liabilities		2,003	121	(1,882)
Total liabilities		17,526	33,918	16,392
Net assets		4,520	6,020	1,500
Equity				
Contributed equity	14	-	1,500	1,500
Accumulated surplus		4,520	4,520	-
Total equity		4,520	6,020	1,500

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E1.2: Budget to Actual Comparison – Statement of Financial Position (Cont'd)

Variance notes:

8. Refer to Budget to Actual comparison in the Statement of Cash Flows E1-3.
9. The increase is due to new loans provided for the Revolving Film Finance Fund and re-classification of non-current loans as current as at year end.
10. The decrease is due to lower GST receivable due to lower expenses (\$0.330M) and timing of receipts in trade debtors (\$0.665M), offset by higher ALCS and LSLCS receivables (\$0.610M).
11. The variance is due to an increase in other debtors (\$2.422M) primarily due to the department supporting the Organising Committee for the Olympic and Paralympic Games (OCOG) (\$0.903M) and the Public Sector Commission (\$0.850M).
12. The decrease is due to re-classification of non-current loans as current as at year end.
13. The increase is primarily due to the appropriation payable for funding deferrals to 2023-24 (\$15.048M).
14. The variance is due to the deferral to 2023-24 of an equity transfer to align with the completion of school sports infrastructure by the Department of Education through the Pathways to Participation program.

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E1.3: Budget to Actual Comparison – Statement of Cash Flows

	Variance	Budget	Actual	Variance
	Notes	2023	2023	2023
		\$'000	\$'000	\$'000
Cash flows from operating activities				
<i>Inflows:</i>				
Service appropriation receipts		131,627	127,772	(3,855)
User charges and fees		3,257	3,218	(39)
Grants and other contributions	15	5,375	7,201	1,826
Interest receipts		60	-	(60)
GST input tax credits from ATO	16	3,000	3,652	652
GST collected from customers		170	941	771
Other	17	7,333	4,482	(2,851)
<i>Outflows:</i>				
Employee expenses	18	(72,365)	(70,677)	1,688
Supplies and services	19	(46,577)	(32,052)	14,525
Grants and subsidies	20	(21,649)	(30,339)	(8,690)
Finance/borrowing costs		(60)	-	60
GST paid to suppliers		(5,635)	(3,387)	2,248
GST remitted to ATO		(243)	(397)	(154)
Other	21	(3,708)	(4,270)	(562)
Net cash provided by operating activities		585	6,143	5,558
Cash flows from investing activities				
<i>Inflows:</i>				
Loans and advances redeemed	22	5,023	-	(5,023)
<i>Outflows:</i>				
Payments for intangibles		(300)	(149)	151
Loans and advances made	23	(4,000)	(1,702)	2,298
Net cash used in investing activities		723	(1,851)	(2,574)
Cash flows from financing activities				
<i>Inflows:</i>				
Proceeds from borrowings	23	4,000	1,702	(2,298)
Equity injections		1,500	1,500	-
<i>Outflows:</i>				
Borrowing redemptions	22	(5,023)	-	5,023
Equity withdrawals		(1,500)	-	1,500
Net cash provided by financing activities		(1,023)	3,202	4,225
Net increase/(decrease) in cash and cash equivalents		285	7,495	7,210
Cash and cash equivalents at beginning of financial year		11,045	17,316	6,271
Cash and cash equivalents at end of financial year		11,330	24,811	13,481

**Department of the Premier and Cabinet
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E1.3: Budget to Actual Comparison – Statement of Cash Flows (Cont'd)

Variance notes:

15. The increase is primarily due to grants received from the Federal Government to support the state service delivery to Norfolk Island.
16. The increase in GST input tax credit inflows is due to the timing of claiming GST input tax credits from payments in prior year accruals and the timing of GST paid to suppliers.
17. A decrease in other inflows is primarily due to timing of receipts in trade debtors (\$3.462M), and is offset by increases in sponsorship and other revenue received for events held during 2022-23 (\$0.633M).
18. The variance in employee expenses is primarily due to:
 - timing of recruitment for the Brisbane 2032 Coordination Office (\$1.203M);
 - short term vacancies during 2022-23 (\$3.752M); and
 - reduced cohort expenditure for the Policy Futures Graduate Programs (\$0.677M).

This was offset by:

 - establishment of the Integrity Reform Taskforce (\$1.559M), Future Economy Taskforce (\$0.597M), Commission of Inquiry into DNA Testing conducted by Queensland Health Forensic and Scientific Services (\$0.974M); and
 - expenditure related to the Commission of Inquiry to examine Queensland Police Service responses relating to domestic and family violence (\$0.378M).
19. The decrease in supplies and services is primarily due to the reclassification to contributions to agencies partnering with The Brisbane 2032 Coordination Office (\$17.642M).
20. The increase is primarily due to:
 - additional funding and reclassification from supplies and services for agencies partnering with Brisbane 2032 Coordination Office (\$22.786M).

This was offset by:

 - contributions paid to other Queensland Government Agencies to provide state service delivery to Norfolk Island (\$3.207M); and
 - deferral of funding for grant programs to align with milestone timelines including restoration works for the Anzac Square precinct (\$2.049M), and Veteran Homelessness Support Service (\$0.5M).
21. The increase in other outflows is primarily due to the timing of sponsorship commitments for the Events Sponsorship Fund (\$0.194M), increase in sponsorship paid for events held during 2022-23 (\$0.114M) and increased borrowing costs for the Revolving Film Finance Fund (\$0.128M).
22. The decrease in investing and financing activities is primarily due to lower loan repayments of the Revolving Film Finance Fund.
23. The decrease in investing and financing activities is primarily due to lower loan drawdown of the Revolving Film Finance Fund (\$2.298M).

Section F: Notes about our Administered Activities and Trust Transactions

F1 Schedule of Administered Income, Expenses, Assets and Liabilities

F1-1: 2022-23 Financial Information

	Ministerial Offices and Office of the Leader of the Opposition	Queensland Veterans Council	Screen Queensland	Total
	\$'000	\$'000	\$'000	\$'000
Administered revenues				
Appropriation revenue (Note F1-4) ⁽¹⁾	59,082	136	65,058	124,276
Other revenue	55	-	-	55
Total administered revenues	59,137	136	65,058	124,331
Administered expenses				
Employee expenses	40,848	-	-	40,848
Supplies and services	18,161	-	-	18,161
Grants and subsidies (Note F1-3)	-	136	65,058	65,194
Depreciation and amortisation	19	-	-	19
Other expenses	108	-	-	108
Total administered expenses	59,137	136	65,058	124,331
Operating surplus/(deficit)	-	-	-	-
Administered assets				
Current				
Cash and cash equivalents	16,811	500	26,382	43,693
Receivables	1,183	-	-	1,183
Other current assets	750	-	-	750
Total current assets	18,744	500	26,382	45,626
Non-current				
Receivables	-	-	-	-
Plant and equipment/Intangibles	107	-	-	107
Total non-current assets	107	-	-	107
Total assets	18,851	500	26,382	45,733
Administered liabilities				
Current				
Payables	4,510	500	26,217	31,227
Accrued employee benefits	1,836	-	-	1,836
Total current liabilities	6,346	500	26,217	33,063
Non-current				
Payables	-	-	-	-
Accrued employee benefits	7,676	-	-	7,676
Total non-current liabilities	7,676	-	-	7,676
Total liabilities	14,022	500	26,217	40,739
Net administered assets/liabilities	4,829	-	165	4,994

⁽¹⁾ This appropriation revenue is provided in cash via Queensland Treasury and funds activities/expenses that the department administers on behalf of the government.

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F1-2: 2021-22 Financial Information

	Ministerial Offices and Office of the Leader of the Opposition	Queensland Veterans Council	Trade and Investment Queensland	Screen Queensland	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Administered revenues					
Appropriation revenue (Note F1-4)	51,712	-	26,726	37,070	115,508
Other revenue	40	-	-	-	40
Total administered revenues	51,752	-	26,726	37,070	115,548
Administered expenses					
Employee expenses	35,442	-	-	-	35,442
Supplies and services	15,968	-	-	-	15,968
Grants and subsidies (Note F1-3)	-	-	26,726	37,070	63,796
Depreciation and amortisation	232	-	-	-	232
Other expenses	110	-	-	-	110
Total administered expenses	51,752	-	26,726	37,070	115,548
Operating surplus/(deficit)	-	-	-	-	-
Administered assets					
Current					
Cash and cash equivalents	15,047	318	-	24,539	39,904
Receivables	1,174	-	-	-	1,174
Other current assets	456	-	-	-	456
Total current assets	16,677	318	-	24,539	41,534
Non-current					
Receivables	-	-	-	-	-
Plant and equipment/intangibles	113	-	-	-	113
Total non-current assets	113	-	-	-	113
Total assets	16,790	318	-	24,539	41,647
Administered liabilities					
Current					
Payables	4,331	318	-	24,374	29,023
Accrued employee benefits	1,186	-	-	-	1,186
Total current liabilities	5,517	318	-	24,374	30,209
Non-current					
Payables	-	-	-	-	-
Accrued employee benefits	6,444	-	-	-	6,444
Total non-current liabilities	6,444	-	-	-	6,444
Total liabilities	11,961	318	-	24,374	36,653
Net administered assets/liabilities	4,829	-	-	165	4,994

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F1-3: Grants and Subsidies were Paid to the Following Entities:

	2023	2022
	\$'000	\$'000
Screen Queensland	65,058	37,070
Queensland Veterans Council	136	-
Trade Investment Queensland	-	26,726
Total	65,194	63,796

F1-4: Reconciliation of Payments from Consolidated Fund to Administered Revenue

	2023	2022
	\$'000	\$'000
Budgeted appropriation	127,314	167,549
Transfers from/to other departments - redistribution of public business		(26,724)
Transfer from/(to) other headings		(538)
Lapsed appropriation	(13,229)	(13,908)
Total administered receipts	114,085	126,379
Plus: Opening balance of deferred appropriation payable	13,903	2,818
Plus: Transfer of appropriation receivable MOG		214
Less: Closing balance of deferred appropriation payable	(3,712)	(13,903)
Appropriation revenue recognised in the statement of comprehensive income	124,276	115,508

F1-5: Significant Accounting Policy

Relevant significant accounting policies for Administered activities are in line with those stated under the Reporting Entity's notes to the Financial Statements (refer to note A1).

Queensland Ministerial Handbook includes requirements for the financial accountability of Ministerial Offices and the Office of Leader of Opposition (refer to note A2).

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F2: Budget to Actual Comparison – Administered Activities

This section contains explanations of major variances between the department's actual 2022-23 financial results and the original budget presented to Parliament.

F2-1: Income and Expenses	Variance Notes	Budget	Actual	Variance
		2023	2023	2023
		\$'000	\$'000	\$'000
Administered revenues				
Appropriation revenue	1	126,352	124,276	(2,076)
Other revenue		-	55	55
Total administered revenues		126,352	124,331	(2,021)
Administered expenses				
Employee expenses	2	39,100	40,848	1,748
Supplies and services	3	20,621	18,161	(2,460)
Grants and subsidies		66,423	65,194	(1,229)
Depreciation and amortisation		95	19	(76)
Other expenses		113	108	(5)
Total administered expenses		126,352	124,331	(2,021)
Operating surplus/(deficit)		-	-	-

Variance notes:

- The decrease in appropriation revenue is due to:
 - the deferral in funding for Screen Queensland from 2022-23 for the Screen Queensland Studios Cairns (\$7.2 M), Gold Coast Production Hub (\$2.5 M), the Post Digital and Visual Effects Grant Program (\$0.52 M), offset by an increase due to funds deferred from 2021- 22 for the Production Attraction Strategy Grant Program (\$9.2M).
 - deferrals for funding for high priority ICT projects and training (\$1.098M) to be completed in 2023-24, along with the additional cost of travel and charging facilities for electric vehicles (\$2.056M) and a lapse of appropriation (\$1.070M) offset by an increase in funding for employee costs for integrity governance roles (\$2.8M) along with changes to superannuation payable (\$0.578M) for Ministerial Offices and Office of the Leader of the Opposition; and
 - a deferral of funds for the Queensland Veterans' Council (\$0.182M) from 2022-23 to 2023-24.
- The increase is primarily due to additional staff costs for Ministerial Offices and Office of the Leader of the Opposition to support the Government objectives for the community (\$1.748 M).
- The decrease of \$2.459M is primarily related to lower ICT project costs (\$1.523M) principally due to deferral of projects to 2023-24, a reduction in other administrative expenses (\$1.4M) offset by additional domestic and international travel costs (\$0.465M).

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F2-2: Assets and Liabilities		Budget	Actual	Variance
	Variance	2023	2023	2023
	Notes	\$'000	\$'000	\$'000
Administered assets				
Current				
Cash and cash equivalents	4	33,305	43,693	10,388
Receivables	5	963	1,183	220
Other current assets	6	224	750	526
Total current assets		34,492	45,626	11,134
Non-current				
Plant and equipment/intangibles	7	668	107	(561)
Total non-current assets		668	107	(561)
Total assets		35,160	45,733	10,573
Administered liabilities				
Current				
Payables	8	21,041	31,227	10,186
Accrued employee benefits	9	1,213	1,836	623
Total current liabilities		22,254	33,063	10,809
Non-current				
Payables		-	-	-
Accrued employee benefits		7,910	7,676	(234)
Total non-current liabilities		7,910	7,676	(234)
Total liabilities		30,164	40,739	10,575
Net administered assets		4,996	4,994	(2)
Total administered equity		4,996	4,994	(2)

Variance notes:

4. An increase in Cash as a result of the receipt of funds for Screen Queensland (SQ) that is yet to be transferred, made up of deferred appropriation (see note 1 - F2-1: Income and Expenses) and payables (see note 8) below.
5. An increase in receivables compared to budget is primarily due to decreases in the balance of ALCS and LSLCS receivables.
6. Increase in other current assets compared to budget is largely due to additional prepaid IT licences for the Ministerial Offices and Office of the Leader of the Opposition.
7. Lower than budgeted plant and equipment/intangibles due to extended timeframes for the implementation of IT projects until 2023-24.
8. An increase in payables compared to budget is largely due to the increase in grants payable at year end to SQ (\$11.948M) along with deferred appropriation payable due to funds carried forward to 2023-24 Ministerial Offices and the Office of the Leader of the Opposition (\$0.278M) and the Queensland Veterans' Council (\$0.182M).
9. The variance in accrued employee benefits is largely as a result of superannuation payable at 30 June 2023 for Ministerial Offices and Office of the Leader of the Opposition that was not budgeted.

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F3: Trust Transactions and Balances

The Anzac Day Trust (Trust) was established in 1964 to give financial support to those institutions and associations which provide financial assistance to ex-service personnel and their dependants.

On 14 April 2023 section 34 of the *Anzac Day Act 1995* came into effect and the Trust was abolished along with the former Board. The functions of the former Trust under the *Anzac Day Act 1995* are, from this date, carried out by the Queensland Veterans' Council (the council) through the Anzac Day Trust Fund (the Fund). As a consequence, the assets and liabilities of the former Trust became the assets and liabilities of the council.

As a result of the abolishment of the Trust, it is no longer a going concern. The assets and liabilities are to be maintained by the State and held by the council, at the value recorded in the books of the Trust immediately before abolishment.

The audit fee payable to the Queensland Audit Office to perform an audit of the department's trust transactions for 2022-23 is quoted to be \$9,200 (2021-22: \$7,500). There are no non-audit services included in this amount.

Final Trust revenue and expenses

	1 July 2022 to 14 April 2023	1 July 2021 to 30 June 2022
	\$'000	\$'000
As at 14 April 2023		
<i>Revenue</i>		
Grants and other contributions	1,715	2,183
Other revenue	14	4
Total revenue	1,729	2,187
<i>Expenses</i>		
Grants and subsidies	1,641	2,102
Other expenses	75	88
Total expenses	1,716	2,190
Trust asset and liabilities		
<i>Current assets</i>		
Cash and cash equivalents	14	1
Total	14	1

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Notes to the Financial Statements
for the year ended 30 June 2023**

Section G: Other Information

G1: Key Management Personnel (KMP)

G1-1: Details of Key Management Personnel

The department's responsible Minister is identified as part of the department's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Premier and Minister for the Olympics and Paralympic Games.

The following details for non-ministerial KMP include those positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2022-23 and 2021-22. Further information on these positions can be found in the body of the Annual Report.

Position	Responsibilities
Director-General	The Director-General leads the efficient, effective, and economic administration of the Department of the Premier and Cabinet.
Associate Director-General, The Cabinet Office	The Associate Director-General, The Cabinet Office provides policy advice to the Premier and the Cabinet and Cabinet Committees, leads intergovernmental relations, supports the Premier's attendance at National Cabinet and advises the Premier on key social, economic, law and justice, environment and planning policy issues and drives major reform initiatives along with whole-of-government performance management and reporting.
Associate Director-General, Governance and Engagement	The Associate Director-General, Governance and Engagement plays a key role in providing policy and operational advice and support to the Premier in relation to constitutional, executive government and machinery-of-government matters, protocol and international engagement activities and programs and the administration of business before Executive Council. Additionally, they lead whole of government strategic communication and engagement to communicate with all Queenslanders and provides support for veterans through the Office for Veterans and leads engagement with Queensland's regions through the Office for Rural and Regional Queensland.
Chief Executive Officer, Brisbane 2032 Coordination Office (Formerly the Associate Director-General, 2032 Taskforce)	The Chief Executive Officer, Brisbane 2032 Coordination office provides strategic advice, insight and services to the Director-General and the Premier in relation to the management and coordination of all Queensland government responsibilities for the Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032).
Queensland Parliamentary Counsel	The Queensland Parliamentary Counsel leads the efficient, effective and economic administration of the Office of the Queensland Parliamentary Counsel.
Executive Director, Office of the Director-General	The Executive Director, Office of the Director-General manages the Office of the Director-General.

Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2023

G1-2: Related Party Transactions

Transactions with people/entities related to KMP

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. These transactions have not been separately disclosed in this note.

Transactions with related parties of the entity have occurred within normal customer or supplier relationships on terms and conditions no more favourable than those which it is reasonable to expect the entity would have entered into on an arm's-length basis. No KMP related party transactions were entered into during the financial year.

Transactions with other Queensland Government controlled entities

The department's primary ongoing sources of funding from Government for its services are appropriation revenue (note B1-1) which is provided in cash via Queensland Treasury.

The entity transacts with other Queensland Government controlled entities consistent with normal day-to-day business operations provided under normal terms and conditions. Where transactions with other Queensland Government controlled entities are considered individually significant or material, these have been disclosed as related party transactions in the relevant notes as follows.

Note B1-2: User Charges and Fees
Note B2-2: Supplies and Services
Note B2-3: Grants and Subsidies
Note C2 : Other Financial Assets
Note C9 : Borrowings

G1-3: KMP Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers are disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration for the department's other KMP is set by the Queensland Public Sector Commission as provided under the *Public Sector Act 2022*. Individual remuneration and other terms of employment are specified in employment contracts.

Remuneration expenses for KMP comprise the following components:

1. Short term employee expenses which include:
 - salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position;
 - non-monetary benefits - consisting of provision of minor benefits together with fringe benefits tax applicable to the benefit.
2. Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.
3. Post-employment expenses include amounts expensed in respect of employer superannuation obligations.

There were no termination benefits in 2022-23 (nil in 2021-22).

The remuneration package for the Director-General or other KMP does not provide for any performance or bonus payments.

G1-4: Remuneration Expense

The following disclosures focus on the net expenses incurred by the department attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed reflect expenses recognised in the statement of comprehensive income.

Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2023

G1-4: Non-Ministerial KMP Performance Remuneration Expense (cont'd)

Position (Classification) 1 July 2022 to 30 June 2023	Employee Expenses				
	Short Term		Long Term	Post	Total
	Monetary Expenses	Non-Monetary Benefits			
	\$'000	\$'000	\$'000	\$'000	\$'000
Director-General	663	11	18	86	778
Associate Director General, the Cabinet Office	327	11	8	39	385
Associate Director General, Governance and Engagement	316	11	8	34	369
Chief Executive Officer, Brisbane 2032 Coordination Office (since 27 March 2023)	96	4	2	11	113
Associate Director General, 2032 Taskforce (1 July to 3 October 2022)	76	4	2	9	91
Acting Associate Director General, 2032 Taskforce (4 October 2022 to 24 March 2023)	150	6	4	15	175
Queensland Parliamentary Counsel (22 December 2022 to 30 June 2023)	183	7	5	22	217
Acting Queensland Parliamentary Counsel (18 July to 18 December 2022)	139	6	4	14	163
Executive Director, Office of the Director General (1 July 2022 to 27 February 2023)	133	7	4	15	159
Acting Executive Director, Office of the Director General (27 February to 30 June 2023)	72	0	2	7	81
Total Remuneration	2,155	67	57	252	2,531

Position (Classification) (1 July 2021 to 30 June 2022)	Short Term		Long Term	Post	Total
	Monetary Expenses	Non-Monetary Benefits			
		\$'000	\$'000	\$'000	\$'000
Director-General	661	11	16	83	771
Acting Associate Director-General, the Cabinet Office (since 2 May 2022)	66	2	2	7	77
Associate Director-General, the Cabinet Office (1 July 2021 to 28 April 2022)	319	9	8	31	367
Associate Director-General, Governance and Engagement	285	11	7	30	333
Associate Director General, 2032 Taskforce	275	11	7	30	323
Queensland Parliamentary Counsel	313	12	7	40	372
Executive Director, Office of the Director-General	197	11	5	21	234
Cabinet Secretary (1 July to 31 October 2021)	81	4	2	9	96
Total Remuneration	2,197	71	54	251	2,573

G2: First Year Application of New Accounting Standards or Change in Accounting Policy

The department and its controlled entity did not voluntarily change any of its accounting policies during 2022-23.

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2022-23 by the department and its controlled entity.

Accounting standards applied for the first time

No Australian accounting standards or interpretations were applied to the department for the first time in 2022-23.

G3: Taxation

The department and the controlled entity are exempt from income tax under the *Income Tax Assessment Act 1936* and are exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the department and the controlled entity. Any GST credits receivable from, or GST payable to the ATO, are recognised in the statement of financial position, refer to note C3.

The department (excluding controlled entity) is exempted from Queensland payroll tax. This exemption applies to Queensland Government Departments (excluding commercialised business units) effective from 1 July 2014. Screen Queensland is not exempt from Queensland payroll tax.

G4: Climate Risk Disclosure

Whole-of Government Climate Reporting

The State of Queensland, as the ultimate parent of the department, has published a wide range of information and resources on climate change including the following whole-of-Government publications in relation to climate risk, strategy and action:

- Climate Adaptation Strategy
- Climate Transition Strategy
- Climate Action Plan 2030
- Queensland Sustainability Report

Climate Risk Assessment

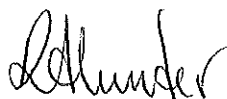
The department and its controlled entity have not identified any material climate related risks relevant to the financial report at the reporting date, however, constantly monitor the emergence of such risks under the Queensland Government's Climate Transition Strategy.

Certificate of the Department of the Premier and Cabinet

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Department of the Premier and Cabinet for the financial year ended 30 June 2023 and of the financial position of the department at the end of that year.

The Director-General, as the Accountable Officer of the Department, acknowledges responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Rachel Hunter
Director-General

19 August 2023



Michael Phillips
Chief Finance Officer

29 August 2023

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Department of the Premier and Cabinet

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Department of the Premier and Cabinet (the parent) and its controlled entity (the group).

In my opinion, the financial report:

- a) gives a true and fair view of the parent's and group's financial position as at 30 June 2023, and their financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statements of financial position and statements of assets and liabilities by major departmental services as at 30 June 2023, the statements of comprehensive income, statements of changes in equity, statements of cash flows and statements of comprehensive income by major departmental services for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the parent and group in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key audit matters

I have determined that there are no key audit matters to communicate in our report.

Responsibilities of the accountable officer for the financial report

The accountable officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the accountable officer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The accountable officer is also responsible for assessing the parent's and group's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the parent or group or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of forming an opinion on the effectiveness of the department's internal controls, but allows me to form an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the group.
- Conclude on the appropriateness of the parent's and group's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the parent's or group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the parent or group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the audit of the group. I remain solely responsible for my audit opinion.

I communicate with the Accountable officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

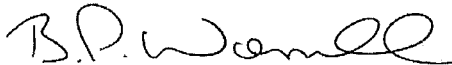
Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the department's transactions and account balances to enable the preparation of a true and fair financial report.



Brendan Worrall
Auditor-General

29 August 2023

Queensland Audit Office
Brisbane

Our leaders

Rachel Hunter PSM

Director-General

Ms Rachel Hunter is a highly regarded and accomplished Director-General and chief executive, having worked across various portfolios over an extensive career.

A distinguished public sector leader, Rachel is the first female Director-General of DPC in Queensland since the department's inception in 1859.

Rachel brings to the role an outcomes-focused and values-led leadership style.

As Queensland's former Under Treasurer, Rachel was at the helm of Queensland Treasury at a critical time when the government responded to the COVID-19 pandemic. As Under Treasurer, she was instrumental in shaping and delivering the government's economic response and recovery plans for the state.

Rachel has formerly been Director-General of three Queensland Government departments—the Department of Justice and Attorney-General, the former Department of Education, Training and the Arts, and the former Department of State Development, Manufacturing, Infrastructure and Planning (DSDMIP). She has also served as Queensland's Public Service Commissioner.

Rachel has led TAFE Queensland and chaired the Board of Jobs Queensland, providing industry and evidence-based advice on skills needs and workforce planning. She has served as the Chair of Children's Health Queensland Hospital and Health Services Board.

In 2020, Rachel was awarded a Public Service Medal for outstanding public service to the community of Queensland.

Filly Morgan PSM

Associate Director-General, Governance and Engagement

Ms Filly Morgan has more than 25 years' experience in the Queensland public sector. In her current role as Associate Director-General, she leads the delivery of the Governance and Engagement division.

Filly has worked in a range of government agencies. She has held senior roles in DPC and the former Department of Tourism, Major Events, Small Business, and the Commonwealth Games. Filly is a Clerk of the Executive Council, and the Queensland representative on the Council for the Order of Australia and the Australian Bravery Decorations Council.

Filly was awarded a Public Service Medal on Australia Day 2018 which recognises outstanding service by employees of the Australian Government and state, territory and local government employees. Filly is also a graduate of the Australian Institute of Company Directors.

Michael Carey

Associate Director-General, The Cabinet Office

Mr Michael Carey has a history of leading the development of strategic policy in Queensland and Australia.

He joined The Cabinet Office from Trade and Investment Queensland in May 2022, where he was previously Chief Executive Officer.

Michael has held senior roles in Queensland Treasury and the former Department of State Development, Manufacturing, Infrastructure and Planning. This has included leading the development of strategic policy, economic and industry initiatives and programs across government, including in priority sectors such as infrastructure, energy, resources, water, transport, agriculture, tourism and manufacturing.

Graham Fraine PSM

Chief Executive Officer Brisbane 2032 Coordination Office

After nearly 30 years' experience in public policy, program development and service delivery across state and local government, Mr Graham Fraine was appointed as Chief Executive Officer of the Brisbane 2032 Coordination Office in March 2023.

He is responsible for the coordination and delivery of the Brisbane 2032 Olympic and Paralympic Games for the Queensland Government, including overseeing infrastructure, First Nations' engagement, sustainability, legacy and security.

Graham has previously held a number of senior roles within the Queensland Government, including Deputy Under Treasurer, and was the Director-General of the Department of Regional Development, Manufacturing and Water from August 2021 to March 2023.

In 2018, Graham was awarded the Public Service Medal for outstanding public service to social science research and policy development in Queensland.

Graham also holds a bachelor degree in psychology from James Cook University of North Queensland and a PhD from the Queensland University of Technology.

Clinton de Bruyn

**Acting Associate Director-General, Brisbane 2032
Coordination Office (4 October 2022 to 24 March
2023)**

Mr Clinton de Bruyn is passionate about developing innovative public policy solutions to achieve real outcomes and effect meaningful change. He played a leadership role in the Brisbane 2032 Coordination Office during the candidature phase and Brisbane being awarded the 2032 Olympic and Paralympic Games. Prior to joining the Brisbane 2032 Coordination Office, Clinton held management and policy roles in Queensland Treasury; the Department of Regional Development, Manufacturing and Water; Trade and Investment Queensland; and the New Zealand Ministry of Economic Development.

Kerry Petersen PSM

**Associate Director-General, Brisbane 2032
Coordination Office (19 July to 3 October 2022)**

Ms Kerry Petersen was the Associate Director-General of the Brisbane 2032 Coordination Office within DPC and was responsible for leading the Queensland Government's engagement in all activities associated with the Brisbane 2032 Olympic and Paralympic Games, including engagement with a complex network of Brisbane 2032 stakeholders.

Under Kerry's leadership, the Brisbane 2032 Coordination Office was responsible for leading the successful candidature for the Brisbane 2032 Olympic and Paralympic Games, drawing on expertise in major and mega-event planning and delivery across government.

Kerry previously led the Queensland Government's delivery of the Gold Coast 2018 Commonwealth Games (GC2018), including the delivery of the GC2018 infrastructure. Kerry brings more than 30 years of public sector experience to the role, including delivery of other significant public infrastructure programs and projects.

Kerry has a reputation for forging productive stakeholder relationships and partnerships in complex operating environments, as well as a commitment to exemplar corporate governance, which has been critical to her success in leading complex programs and maximising cross-government opportunities.

In June 2019, Kerry was awarded the Public Service Medal which recognises outstanding service by employees of Australian, federal, state and local government agencies.

Tony Keyes

Queensland Parliamentary Counsel

Mr Tony Keyes was appointed as Parliamentary Counsel on 15 October 2018. Tony studied law and arts at The University of Queensland and was admitted as a solicitor of the Supreme Court of Queensland in 1990.

Tony has had a long and varied legal career, including private and community-sector practice, policy and investigative work at the Criminal Justice Commission, the Ombudsman's Office, and the Law Reform Commission, working in law and justice policy for DPC, and serving for almost 10 years as Senior Deputy Crown Solicitor at Crown Law.

Dr Katy Le Roy

Acting Parliamentary Counsel (18 July to 22 December 2022)

Dr Katy Le Roy was appointed Deputy Parliamentary Counsel in July 2018. She has served as Acting Parliamentary Counsel for various periods during 2022–2023. Prior to joining OQPC, Katy had served as a Parliamentary Counsel in the New Zealand Parliamentary Counsel Office and as Parliamentary Counsel in the Republic of Nauru.

Katy has previously worked as a solicitor in private practice in Melbourne, as an in-house legal counsel in Germany, and as a consultant for the UN Development Program advising on constitutional reform. She has also lectured in public law subjects at the University of Melbourne and Victoria University of Wellington. From 2015 to 2022, Katy served as Vice President of the Commonwealth Association of Legislative Counsel.

Katy is passionate about the rule of law and making legislation accessible. Katy holds a Bachelor of Arts (Hons), Bachelor of Laws (Hons) and a PhD (Law) from the University of Melbourne. She was admitted to practise as a barrister and solicitor of the Supreme Court of Victoria in 1999.

Statutory reports

Government bodies

As part of the Premier's portfolio, the following bodies have annual report arrangements as indicated:

Name of body	Constituting	Annual Report arrangements
Anzac Day Trust	<i>Anzac Day Act 1995</i>	See boards and committees section
Domestic and Family Violence Prevention Council	Terms of Reference	See boards and committees section
Office of the Governor	<i>Constitution of Queensland 2001</i>	Separate annual report prepared
Office of the Queensland Parliamentary Counsel	<i>Legislative Standards Act 1992</i>	Included in DPC's annual report and separate annual report prepared
Organising Committee for the Brisbane 2032 Olympic and Paralympic Games	<i>Brisbane Olympic and Paralympic Games Arrangements Act 2021</i>	Separate annual report prepared
Public Sector Commission	<i>Public Sector Act 2022</i>	Separate annual report prepared
Public Sector Governance Council	<i>Public Sector Act 2022</i>	Included in Public Sector Commission's annual report
Queensland Audit Office	<i>Auditor-General Act 2009</i>	Separate annual report prepared
Queensland Independent Remuneration Tribunal	<i>Queensland Independent Remuneration Tribunal Act 2013</i>	Separate annual report prepared and see boards and committees section
Office of the Queensland Integrity Commissioner	<i>Integrity Act 2009</i>	Separate annual report prepared
Queensland Plan Ambassadors Council	<i>Queensland Plan Act 2014</i>	See boards and committees section
Queensland Veterans' Council	<i>Queensland Veterans' Council Act 2021</i>	Separate annual report prepared
Screen Queensland Pty Ltd	<i>Corporations Act 2001 (Cth)</i>	See tabled financial statements and see boards and committees section
Veterans' Reference Group	<i>Queensland Veterans' Council Act 2021</i>	Included in Queensland Veterans' Council annual report

Ministerial and other office holder staff

The *Ministerial and Other Officer Holder Staff Act 2010* (the Act) provides a discrete framework for the employment of ministerial staff, staff of the Office of the Leader of the Opposition, and staff of other non-government members of Parliament (where determined necessary based on the composition of the Legislative Assembly).

The Director-General of DPC employs these staff on the recommendation of the Premier, the Leader of the Opposition or relevant member of Parliament respectively.

During 2022–2023, there were no staff employed under the Act to support a non-government member of Parliament other than the Leader of the Opposition.

The Act covers the work-performance and conduct of staff members through the inclusion of performance and personal conduct principles, ethics values and a specific provision that staff members are not empowered in their own right, to direct public servants.

The Act provides that the Director-General of DPC may issue directives or guidelines about employment matters. In the preceding 12 months there have been no directives issued under the Act.

A total of 377 staff were employed under the Act for the financial year ending 30 June 2023, with 265 staff employed as at 30 June 2023.

Boards and committees

Anzac Day Trust					
Act or instrument	<i>Anzac Day Act 1995</i> (prior to amendment) and <i>Queensland Veterans' Council Act 2021</i>				
Functions	<p>The Anzac Day Trust provided annual grants to institutions, organisations or associations that support the welfare of veterans and their dependents.</p> <p>The annual disbursement of the Anzac Day Trust Fund to ex-service organisations supports:</p> <ul style="list-style-type: none"> • the construction and maintenance of homes/units for veterans • the welfare of spouses and children of deceased persons who served Australia in its defence forces • maintenance of essential services • delivery of commemorative events and activities • various other services that support veterans, such as advocacy, functions and outings to reduce social isolation, hospital visits, food hampers and gifts/amenities parcels for the sick. <p>On 14 April 2023, the Anzac Day Trust was abolished and responsibility for the Anzac Day Trust Fund transferred to the Queensland Veterans' Council through the commencement of relevant provisions in the <i>Queensland Veterans' Council Act 2021</i>. The Anzac Day Trust Fund is now administered by the Queensland Veterans' Council.</p> <p>The Queensland Government continues to provide an annual grant to the Anzac Day Trust Fund.</p>				
Achievements	<p>In 2022–2023, payments totalling \$1,501,072.44 were disbursed to 188 applicant ex-service organisations from the Anzac Day Trust Fund.</p> <p>In addition, the Anzac Day Trust also administered a second round of the Anzac Day Trust Fund COVID-19 Grants Program in 2022–2023. This limited-life grants program provides funding to veterans' organisations that directly supported veterans and their dependents affected by the COVID-19 pandemic. In 2022–2023, payments totalling \$139,510.52 were disbursed to 20 applicant ex-service organisations from the Anzac Day Trust COVID-19 Grants Program.</p>				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved subcommittee fees if applicable	Actual fees received
Chairperson of the Board of Trustees	Colonel Christopher Austin ADC	3	N/A – the position is not remunerated.	N/A	N/A
Trustee	Wendy Siebrecht	3	N/A – the position is not remunerated	N/A	N/A
Trustee	Kate Bowden	3	N/A – the position is not remunerated	N/A	N/A
No. scheduled meetings/sessions	Three meetings of the Board of Trustees were held during the period 1 July 2022 to 31 December 2022. The appointments of the Board of Trustees expired on 31 December 2022.				
Total out-of-pocket expenses	\$0				

Domestic and Family Violence Prevention Council (the Prevention Council)					
Act or instrument	The Prevention Council is established administratively with members appointed by letter from the Premier.				
Functions	<p>The Prevention Council supports the Queensland Government's domestic and family violence reform program through:</p> <ul style="list-style-type: none"> annual work plans of activities aligned with the priorities and signature actions of the 10-year <i>Domestic and Family Violence Prevention Strategy 2016–2026</i> and relevant Action Plans encouraging greater ownership of action to end domestic and family violence, including by helping to foster and broker partnerships to support corporate and community-led action. 				
Achievements	<p>During 2022–2023, alongside the development of the Queensland Government's <i>Fourth Action Plan 2022–2026</i>, the government decided to reappoint the Council for the full life of the Action Plan. Prevention Council Members were appointed by the Premier to 30 June 2026, with a 50% membership refresh and an increase of members with lived experience of domestic and family violence, from regional and remote communities and representing First Nations communities.</p> <p>Over the course of this year, the members of the Prevention Council undertook 54 engagements, including delivering community education through speeches and/or presentations, visiting regional local government authorities, meeting with stakeholders, contributing to Queensland Government reform efforts and supporting community events. The Prevention Council also developed and delivered the Love ≠ Control education campaign to coincide with Domestic and Family Violence Prevention Month 2023, which included 10 video stories from survivors of Coercive Control and a range of supporting posters and fact sheets. More than 26 local councils, 22 government departments and 30 organisations embraced and showcased the campaign materials to spread awareness about coercive control.</p>				
Financial reporting	The Prevention Council's costs are contained within the department's financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved subcommittee fees if applicable	Actual fees received
Co-Chair	Bob Atkinson [#]	3*	\$390 daily	N/A	\$10,140 [^]
Co-Chair	Vanessa Fowler [#]	3*	\$390 daily	N/A	\$11,310 [^]
Member	Trevor Black	1*	\$300 daily	N/A	\$750
Member	Faiza El-Higzi [#]	1*	\$300 daily	N/A	\$1350 [^]
Member	Kami Liddell	0*	\$300 daily	N/A	\$150
Member	Karyn Walsh	1*	\$300 daily	N/A	\$600
Member	Lyn Anderson [#]	3*	\$300 daily	N/A	\$3600 [^]
Member	Penny Carr	1*	\$300 daily	N/A	\$600
Member	Saliman Bin Juda	1*	\$300 daily	N/A	\$1950
Member	Andrew Taukulo [#]	3*	\$300 daily	N/A	\$2550 [^]
Member	Wendell Rosevear	1*	\$300 daily	N/A	\$900
Member	Adair Donaldson [#]	2*	\$300 daily	N/A	\$1050 [^]
Member	Ben Bjamesen [#]	0*	\$300 daily	N/A	\$600
Member	Jacque Lachmund [#]	2*	\$300 daily	N/A	\$1350 [^]
Member	Kai Lowah [#]	2*	\$300 daily	N/A	\$750 [^]
Member	Kay McGrath [#]	2*	\$300 daily	N/A	\$1050 [^]
Member	Nikita Sellin [#]	2*	\$300 daily	N/A	\$1200 [^]
Member	Sha-lane Gibson [#]	1*	\$300 daily	N/A	\$1500
Member	Torita Blake [#]	2*	\$300 daily	N/A	\$900 [^]
Member	Rachel Durdin [#]	2*	\$300 daily	N/A	\$0<
Member	Diane Fletcher	1*	\$300 daily	N/A	\$0<
Ex-officio member	Department of the Premier and Cabinet representative [#]	3	N/A	N/A	\$0+
Ex-officio member	Department of Justice and Attorney-General representative [#]	3	N/A	N/A	\$0+
Ex-officio member	Queensland Police Service representative [#]	3	N/A	N/A	\$0+
Ex-officio member	Department of Education representative [#]	3	N/A	N/A	\$0+
Ex-officio member	Queensland Health representative	1	N/A	N/A	\$0+
Ex-officio member	Public Sector Commission representative [#]	1	N/A	N/A	\$0+

No. scheduled meetings/sessions	3 (November 2022, March 2023, June 2023). [^]
Total out-of-pocket expenses	\$7,723.20 (inc GST where applicable) of reimbursements for parking, mileage and travel-related allowances. [^]

* Meeting sessions/attendance refers to full Council meetings and does not include out-of-session activities. Amounts paid to individual members vary based on attendance at Council meetings, participation in additional stakeholder engagement meetings and activities, and entitlements related to 'significant travel'.

Denotes current members.

+ Member is a public sector employee and is not entitled to remuneration fees.

< Member waived remuneration during reporting period.

[^] Due to end-of-financial year cutoffs, fees and out-of-pocket expenses associated with Council activities delivered on or after 15 June 2023 (including the third full Council meeting on 28–29 June) will be captured in the 2023–2024 annual report.

Queensland Independent Remuneration Tribunal					
Act or instrument	<i>Queensland Independent Remuneration Tribunal Act 2013</i>				
Functions	To review and make determinations on the: <ul style="list-style-type: none"> remuneration (salaries, allowances and entitlements) of members and former members of the Queensland Legislative Assembly, and entitlements of cross bench members to additional staff members. 				
Achievements	During the 2022–2023 financial year, the Tribunal made <i>Determination 27/2023 - Remuneration Determination: 2021–2022 Review of Allowances</i> and <i>Ruling 3/2023 – Use of Electorate and Communication Allowance for disseminating information regarding a referendum</i> . Further details are outlined in the Tribunal's annual report				
Financial reporting	The Tribunal is required under the <i>Queensland Independent Remuneration Tribunal Act 2013</i> to prepare and give to the Clerk of the Parliament a written report about the operations of the Tribunal during the financial year.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved subcommittee fees if applicable	Actual fees received
Chair	Keitha Dunstan	4	\$520 daily	N/A	\$1560*
Member	Jill Lang	1	\$400 daily	N/A	\$800**
Member	James Varghese	3	\$400 daily	N/A	\$800***
Member	Patrick Weller	4	\$400 daily	N/A	\$2000**
No. scheduled meetings/sessions	4				
Total out-of-pocket expenses	\$452				

* While four meetings were attended, only fees for three meetings/sessions were paid during the 2022–2023 financial year.

** Includes fees for meeting attended during 2021–2022 financial year.

*** While three meetings were attended only fees for two meetings/sessions were paid during the 2022–2023 financial year. Actual fees received includes meeting fee for attendance at Judicial Remuneration Coordination Group meeting in May 2023. Fees paid for the meeting/session attended but not paid during the 2022–2023 financial year will be captured in the 2023–2024 annual report.

Queensland Plan Ambassadors Council					
Act or instrument	<i>Queensland Plan Act 2014</i>				
Functions	<p>The Queensland Plan Ambassadors Council (Council) fosters community engagement and shared responsibility for achieving the long-term vision and goals of the Queensland Plan (the Plan).</p> <p>Ambassadors on the Council serve as champions of the Plan and encourage industry, business and community organisations and the general public to continue to strive towards its visions and goals.</p> <p>The Council has a number of key roles:</p> <ul style="list-style-type: none"> to promote awareness and advocate for the implementation of the Queensland Plan to advise the Premier and Minister for the Olympic and Paralympic Games on matters relating to implementation of the Queensland Plan. 				
Achievements	<p>Key achievements of the Council this year include:</p> <ul style="list-style-type: none"> holding three meetings, including two meetings in regional Queensland (Gladstone and Winton) with a key focus on regional priorities, such as health and wellbeing, housing, tourism, employment, inclusion, and service delivery identifying opportunities to support community-led place-based solutions and advocating the economic benefit of place-based program delivery continuing to promote social inclusion within their communities. 				
Financial reporting	The Council's costs are contained within the department's financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved subcommittee fees if applicable	Actual fees received
Chair	Tony McGrady	2	N/A – the position is not remunerated	N/A	N/A
Member	Professor Allan Dale	3	N/A – the position is not remunerated	N/A	N/A
Member	Elsa Larsen	3	N/A – the position is not remunerated	N/A	N/A
Member	Taj Pabari	2	N/A – the position is not remunerated	N/A	N/A
Member	Karen Riethmuller Tully	1	N/A – the position is not remunerated	N/A	N/A
Member	Kate White	1	N/A – the position is not remunerated	N/A	N/A
Member	Patsy-Ann Fox	1	N/A – the position is not remunerated	N/A	N/A
Member	Suzanne Cadigan	1	N/A – the position is not remunerated	N/A	N/A
Member	Ben Bjarnesen BM	3	N/A – the position is not remunerated	N/A	N/A
Member	Shelley Argent (Appointed on 2 November 2022).	1	N/A – the position is not remunerated	N/A	N/A
No. scheduled meetings/sessions	Three meetings of the Queensland Plan Ambassadors Council were held during the period 1 July 2022 to 30 June 2023. The meetings were held on 15 September 2022 in Brisbane, 15 December 2022 in Gladstone and 19 April 2023 in Winton.				
Total out-of-pocket expenses	\$28,339.70 (excl. GST) in 2022–2023 as at 30 May 2023 (three meetings).				

Screen Queensland Pty Ltd					
Act or instrument	<i>Corporations Act 2001</i> (Cth)				
Functions	(a) To increase the level of film and television production in Queensland. (b) To develop and maintain a creative infrastructure in Queensland for the film and television production industry. (c) To develop and maintain an active and vibrant screen culture in Queensland.				
Achievements	Funded over 60 screen production and digital games projects, which will generate in excess of an estimated \$582 million in direct Queensland Production Expenditure (QPE) and over 4000 employment opportunities for Queenslanders.				
Financial reporting	<p>General purpose financial statements are prepared in accordance with the disclosure requirements of Australian Accounting Standards – Simplified Disclosures, Australian Accounting Interpretations of the Australian Accounting Standards Board (AASB) and the <i>Corporations Act 2001</i>, to meet the reporting requirements of the shareholder. The company is a not-for-profit entity for financial reporting purposes under the Australian Accounting Standards and is not exempted from audit.</p> <p>The financial statements, except for the cash flow information which is prepared on a cash basis, have been prepared on an accruals basis and are based on the historical cost convention. The financial statements have been prepared in accordance with the ongoing concern accounting principle. The ability of the company to continue its operations in future years will be dependent upon the continuing support of the state government.</p>				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved subcommittee fees if applicable	Actual fees received
Director since 21/01/2022 Chair since 01/06/2022	The Honourable Roslyn Atkinson AO	6 – Board	\$5000 per annum		\$5000
Director 01/09/2018 to 30/11/2021 and since 24/01/2022	Patricia Alner	6 – Board 4 – Audit and Risk	\$3000 per annum	\$1000 per annum	\$4000
Director 01/09/2018 to 30/11/2021 and since 24/01/2022	Lynne Benzie	6 – Board	\$3000 per annum		\$3000
Director 01/09/2018 to 30/11/2021 and since 24/01/2022	Catherine Hunt	4 – Board	\$3000 per annum		\$3000
Director 01/09/2018 to 30/11/2021 and since 24/01/2022	Kylee Ratz	6 – Board 4 – Audit and Risk	\$3000 per annum	\$500 per annum	\$3500
Director 05/11/2019 to 30/11/2021 and since 24/01/2022	Dean Gibson	5 – Board	\$3000 per annum		\$3000
Director 21/01/2022	Professor Herman van Eyken	5 – Board	\$3000 per annum		\$3000
Director 24/01/2022	Aaron Fa'Aoso	4 – Board 3 – Audit and Risk	\$3000 per annum	\$500 per annum	\$3500
Director 24/01/2022	Dylan Miklashek	5 – Board	\$3000 per annum		\$3000
No. scheduled meetings/sessions	10 (6 Board, 4 Audit and Risk Committee)				
Total out of pocket expenses	\$1409.89				

Glossary of terms

AASB Australian Accounting Standards Board

ADC Aide-de-camp

AO Officer of the Order

ALCS Annual Leave Central Scheme

AM Member of the Order of Australia

APES Accounting Professionals Ethical Standards

ARMC Audit and Risk Management Committee

ARR Annual report requirements for Queensland Government agencies

ASX Australian Stock Exchange

ATO Australian Taxation Office

BCF Business Continuity Framework

CCC Crime and Corruption Commission

Cth Commonwealth

DEPW Department of Energy and Public Works

DFV Domestic and Family Violence

DPC Department of the Premier and Cabinet

eDRMS Electronic Document Records Management System

ELT Executive Leadership Team

FAA *Financial Accountability Act 2009*

FBT Fringe Benefit Tax

FPMS Financial and Performance Management Standard 2019

FPFR Finance, Performance and Planning and Risk Subcommittee

FTE Full-time equivalent

GST Goods and Services Tax

ICT Information and communication technology

IFRIC International Financial Reporting Interpretations Committee

ISMS Information Security Management System

ISO International Standards Organisation

ISSN International Standard Serial Number

KMP Key Management Personnel

LGBTIQ+ Lesbian, gay, bisexual, transgender/gender diverse, intersex and queer

LDeP Legislative Drafting and e-Publishing

LSLCS Long Service Leave Central Scheme

MOG Machinery of government

NAIDOC National Aborigines and Islanders Day Observance Committee

NIGC Norfolk Island Governance Committee

OIC Office of the Information Commissioner

OQPC Office of the Queensland Parliamentary Counsel

PSC Public Sector Commission

PSM Public Service Medal

QAO Queensland Audit Office

QPS Queensland Police Service

QGAO Queensland Government Accommodation Office

QGIF Queensland Government Insurance Fund

QPSF Queensland Protective Security Framework

QTC Queensland Treasury Corporation

QuILLS Queensland Integrated Legislation Lifecycle System

RFFF Revolving Film Finance Fund

SaaS Software-as-a-Service

SQ Screen Queensland

Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Letter of compliance
Accessibility	Table of contents	ARRs – section 9.1	Contents
	Glossary		Glossary of terms
	Public availability	ARRs – section 9.2	Communication objective
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Communication objective
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	Copyright
	Information licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Licence
General information	Introductory information	ARRs – section 10	Director-General's report About the department Government's objectives for the community
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	About the department Government's objectives for the community Our people
	Agency objectives and performance indicators	ARRs – section 11.2	Policy Advice and Coordination, and Cabinet Support Governance Support and Advisory Services Engagement and Events Brisbane 2032 Coordination Office Office of the Queensland Parliamentary Counsel
	Agency service areas and service standards	ARRs – section 11.3	Policy Advice and Coordination, and Cabinet Support Governance Support and Advisory Services Engagement and Events Office of the Queensland Parliamentary Counsel
Financial performance	Summary of financial performance	ARRs – section 12.1	Financial Summary 2022–2023
Governance – management and structure	Organisational structure	ARRs – section 13.1	About the department
	Executive management	ARRs – section 13.2	Our leaders Corporate Support Functions
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Statutory reports

Summary of requirement	Basis for requirement	Annual report reference	
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Our people
	Human rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	Our people
	Queensland public service values	ARRs – section 13.6	Our people
Governance – risk management and accountability	Risk management	ARRs – section 14.1	Corporate Support Functions Risk management Audit and Risk Management Committee
	Audit committee	ARRs – section 14.2	Corporate Support Functions Audit and Risk Management Committee
	Internal audit	ARRs – section 14.3	Corporate Support Functions Internal audit
	External scrutiny	ARRs – section 14.4	Corporate Support Functions External scrutiny
	Information systems and recordkeeping	ARRs – section 14.5	Corporate Support Functions Information systems and recordkeeping
	Information security attestation	ARRs – section 14.6	Corporate Support Functions Information systems and recordkeeping
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	Our people
	Early retirement, redundancy and retrenchment	<i>Directive No.04/18 Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Our people
Open Data	Statement advising publication of information	ARRs – section 16	Corporate Support Functions Open data
	Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Financial statements 2022–2023
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Financial statements 2022–2023

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*