

## ATTACHMENT B: Compliance checklist - Annual Report

FAA *Financial Administration and Audit Act 1977*

FMS *Financial Management Standard 1997*

ARGs *Annual Reporting Guidelines for Queensland Government Agencies*

Summary of requirement		Basis for requirement	Annual report reference
Accessibility	<ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARGs – section 8.1	Title page Inside back cover
	<ul style="list-style-type: none"> <li>Public availability</li> </ul>	FMS – section 95(1)(i)	Inside back cover
	<ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>	<i>Queensland Government Language Services Policy</i>	Inside back cover
	<ul style="list-style-type: none"> <li>Copyright notice</li> </ul>	<i>Copyright Act 1968</i>	Inside back cover
Letter of Compliance	<ul style="list-style-type: none"> <li>A letter of compliance from the accountable officer or statutory body to the relevant Minister(s)</li> </ul>	ARGs – section 9	Reverse title page
Introductory Information	<ul style="list-style-type: none"> <li>Agency role and main functions</li> <li>Operating environment</li> <li>External scrutiny</li> <li>Machinery of Government changes</li> <li>Review of proposed forward operations</li> </ul>	FMS – section 95(1)(a) and (b) ARGs – section 10.3 FMS – section 95(1)(f), (e), (j) ARGs – section 10.3 ARGs – section 10.3 FMS – section 95(1)(h)	pages 1, 6-12, 21, 35, 39, 40, 44, 50, 56, Inside back cover
Agency Performance	<ul style="list-style-type: none"> <li>Government objectives for the community</li> </ul>	FMS – section 95(1)(a) and (i)	pages 2, 8
	<ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>	ARGs – section 11.5	pages 1-2, 13-20, 22-41
	<ul style="list-style-type: none"> <li>Agency outputs and output performance measures</li> </ul>		pages 1-2, 13-20, 22-25, 36-39
Summary of Financial Information	<ul style="list-style-type: none"> <li>Summary of financial information</li> </ul>	ARGs – section 12	pages 3, 70-71
	<ul style="list-style-type: none"> <li>Disclosure of budget v actual results</li> </ul>	ARGs – section 12.3	
Governance – Management and Structure	<ul style="list-style-type: none"> <li>Organisational structure</li> </ul>	FMS – section 95(1)(f)(iii)	pages 6-7, 58
	<ul style="list-style-type: none"> <li>Executive management</li> </ul>	FMS – section 95(1)(f)(iii)	pages 44-46
	<ul style="list-style-type: none"> <li>Related entities</li> </ul>	FMS – section 96(1)	n/a
	<ul style="list-style-type: none"> <li>Schedule of statutory authorities or instrumentalities</li> </ul>	FMS – section 96(2)	n/a

Summary of requirement	Basis for requirement	Annual report reference	
	<ul style="list-style-type: none"> <li>• <b>Boards and committees</b></li> </ul>	ARGs – section 13.5	n/a
	<ul style="list-style-type: none"> <li>• <b>Public Sector Ethics Act 1994</b> - implementation statement giving details of the action taken during the reporting period</li> </ul>	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule)	page 62
	<ul style="list-style-type: none"> <li>• <b>Whistleblowers Protection Act 1994</b> - public interest disclosures received</li> </ul>	<i>Whistleblowers Protection Act 1994</i> (sections 30 – 31 and Schedule)	page 62
<b>Governance – Risk Management and Accountability</b>	<ul style="list-style-type: none"> <li>• <b>Risk management</b></li> </ul>	FMS – section 95(1)(k)	pages 45-46, 48
	<ul style="list-style-type: none"> <li>• <b>Audit committee</b></li> </ul>	ARGs – section 14.2	page 45
	<ul style="list-style-type: none"> <li>• <b>Internal audit</b></li> </ul>	ARGs – section 14.3	page 48
<b>Governance – Human Resources</b>	<ul style="list-style-type: none"> <li>• <b>Workforce planning, retention and turnover</b></li> </ul>	FMS – section 95(1)(f)(iii)	pages 47, 52-53
	<ul style="list-style-type: none"> <li>• <b>Voluntary Early Retirement (VER)</b></li> </ul>	Directive No.11/05 <i>Voluntary Early Retirement (VER)</i>	page 53
	<ul style="list-style-type: none"> <li>• <b>Retrenchments</b></li> </ul>	Directive No.10/05 <i>Retrenchment</i>	page 53
	<ul style="list-style-type: none"> <li>• <b>Initiatives for women</b></li> </ul>	ARGs – section 15.4	n/a (although Work, family and life balance program relates – page 53)
<b>Governance - Operations</b>	<ul style="list-style-type: none"> <li>• <b>Consultancies</b></li> </ul>	FMS – section 95(1)(eb)	page 59
	<ul style="list-style-type: none"> <li>• <b>Overseas travel</b></li> </ul>	FMS – section 95(1)(ea)	page 60
	<ul style="list-style-type: none"> <li>• <b>Information systems and recordkeeping</b></li> </ul>	<i>Public Records Act 2002</i>	page 60
	<ul style="list-style-type: none"> <li>• <b>Waste management</b></li> </ul>	<i>Environmental Protection (Waste Management) Policy 2000, Environmental Protection Act 1994</i>	n/a (although environmental information contained in Appendix D pages 64–65)
<b>Other Prescribed Requirements</b>	<ul style="list-style-type: none"> <li>• <b>Shared services</b></li> </ul>	ARGs – section 17.1	n/a
	<ul style="list-style-type: none"> <li>• <b>Carbon emissions</b></li> </ul>	<i>Premier's Statement</i>	page 65
<b>Optional Information that may be Reported</b>	<ul style="list-style-type: none"> <li>• <b>Corrections to previous annual reports</b></li> </ul>	ARGs – section 18.2	n/a
	<ul style="list-style-type: none"> <li>• <b>Freedom of Information</b></li> </ul>	<i>Freedom of Information Act 1992</i>	page 61
	<ul style="list-style-type: none"> <li>• <b>Privacy policy</b></li> </ul>	Queensland Government <i>Privacy Policy</i>	page 61
	<ul style="list-style-type: none"> <li>• <b>Indigenous matters</b></li> </ul>	N/A	page 31

Summary of requirement	Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> <li>• <b>Native Title</b></li> </ul>	N/A
<b>Financial Statements</b>	<ul style="list-style-type: none"> <li>• <b>Annual general purpose financial statements</b></li> </ul>	<i>Financial Reporting Requirements for Queensland Government Agencies</i>
	<ul style="list-style-type: none"> <li>• <b>Certification of financial statements</b></li> </ul>	FAA – sections 39 and 46F
	<ul style="list-style-type: none"> <li>• <b>Independent Auditors Report</b></li> </ul>	FAA - sections 38AA(1) and 46FA(3)
	<ul style="list-style-type: none"> <li>• <b>Remuneration disclosures</b></li> </ul>	<i>Financial Reporting Requirements for Queensland Government Agencies</i>
pages 73-95	page 95	pages 96-97
pages 85-86, 89		