

ANNUAL REPORT 2021–2022



Communication objective

This annual report is an integral part of our corporate governance framework. It is a key tool for ensuring we are accountable to our partners, the community, stakeholders and the Queensland Parliament about our activities. It highlights the work, achievements, activities and strategic initiatives of our department, and satisfies the requirements of Queensland's *Financial Accountability Act 2009*.

This report details our achievements, performance and financial position for the 2021–22 financial year. It aligns with the *DES Strategic Plan 2021–25*, *2021–22 Service Delivery Statements* and the Queensland Government's objectives for the community.

This publication is available from the department's website www.des.qld.gov.au/our-department/corporate-docs. Alternatively, hard copies can be obtained by telephoning 13QGOV (13 74 68) or submitting an enquiry form www.des.qld.gov.au/contactus/feedback-forms/feedback-form-enquiry.



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can access the Translating and Interpreting Services via www.qld.gov.au/help/languages or by phoning 13 14 50 and ask them to telephone Library Services on +61 7 3170 5470 to arrange for an interpreter to communicate the report to you.

Readers are invited to comment on this report at www.getinvolved.qld.gov.au/gi/consultation/10150/survey/8951/view.html?cid=203372.

Additional published information

A number of annual reporting requirements are met by publishing information on the Queensland Government Open Data Portal:

- consultancies
- overseas travel
- Queensland language services policy (QLSP).

For the 2021–22 reporting year, there was no data to report for overseas travel and QLSP.

For further information, please visit <https://data.qld.gov.au>.

The *Government Bodies Report 2021–22* is available from the department's website www.des.qld.gov.au/our-department/corporate-docs.

Other annual reporting

Other reports published annually by our department are now tabled separately and can be found on our website www.des.qld.gov.au:

- Report on the administration of the *Marine Parks Act 2004*
- Report on the administration of the *Environmental Protection Act 1994*
- Report on the administration of the *Nature Conservation Act 1992*
- Regulator Performance Framework Annual Report.

The Wet Tropics Management Authority is required to report on its performance through a separate annual report published on their website www.wettropics.gov.au/annual-reports.

The annual report from the Board of Trustees of Newstead House is published annually on their website www.newsteadhouse.com.au/annual-reports/.

The Queensland Mine Rehabilitation Commissioner publishes a report annually on their website outlining work undertaken as required by legislative requirements, independent from the department's work program. The report can be found on their website www.qmrc.qld.gov.au.

Disclaimer

This document has been prepared with all due diligence and care, based on the best available information at the time of publication. The department holds no responsibility for any errors or omissions within this document. Any decisions made by other parties based on this document are solely the responsibility of those parties.

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19 September 2022

The Honourable Meaghan Scanlon MP
Minister for the Environment and the Great Barrier Reef
Minister for Science and Youth Affairs
GPO Box 2454
Brisbane Qld 4001

Dear Minister

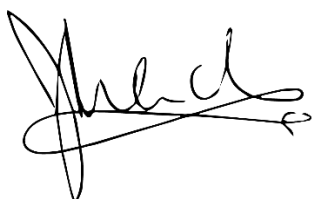
I am pleased to submit for presentation to the Parliament the Annual Report 2021–2022 and financial statements for the Department of Environment and Science.

I certify that this Annual Report complies with the:

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

A checklist outlining the annual reporting requirements is provided at page 128 of this annual report.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Jamie Merrick', with a large, sweeping flourish underneath.

Jamie Merrick
Director-General

Message from the Director-General

I'm pleased to present the Department of Environment and Science annual report for 2021–2022.

As a department we are responsible for a complex and diverse portfolio covering environment, science, and youth engagement—all of which are vital to shaping a strong, successful future for our state.

Our work is focussed on best serving the community and delivering better environmental outcomes. From policies and programs to research and partnerships, we are helping support the health, wellbeing, and way of life that Queenslanders cherish, and contributing to our continued economic prosperity.

Throughout the reporting period, we delivered a range of important initiatives to support our key objectives: conserve and restore our unique biodiversity, heritage and protected areas; protect our World Heritage areas including the Great Barrier Reef; enable job creation and the growth of new industries and environmental markets; empower Queensland's youth; strengthen and harness scientific excellence; and deliver a world-class environmental, heritage and biodiscovery system.

During 2021–22, we progressed several strategic priorities including the:

- planning for a climate positive Brisbane 2032 Olympic and Paralympic Games
- Climate Action Plan implementation to support renewable energy and emissions reduction targets
- Land Restoration Fund second investment round
- ongoing Reef water quality improvement initiatives including strengthened protection regulations
- expansion of the real-time, fine-scale water quality monitoring network for Reef agricultural communities
- Queensland Organics Strategy
- Food Organics Garden Organics kerbside collection trials
- single-use plastics ban expansion
- expansion of the protected area estate
- partnerships with First Nations peoples to help care for Country through co-stewardship arrangements and joint management of protected areas
- ongoing management of wildlife and recovery of threatened species
- Enhanced Statewide Land and Tree Study technology and reporting
- ongoing investment in science and research infrastructure, capabilities, and talent
- Traditional Knowledge in Biodiscovery Code of Practice
- Engaging Queenslanders in science and citizen science
- Youth Week and Speak Out Series
- Successful delivery of the Safer Schoolies Initiative.

In response to the extreme weather events that impacted many parts of the state in early 2022, we mobilised a significant response effort to support impacted communities, industries, and our own operations. Many of our iconic national parks and marine areas in the Southeast and Great Sandy regions were also significantly affected. Queensland Parks and Wildlife Service and Partnerships (QPWS&P) rangers worked tirelessly to coordinate the clean-up and recovery efforts, which included removing pontoons from Moreton Bay and K'gari (Fraser Island), together with the tidal flood debris that continued to wash ashore for many weeks after the initial event.

The state's ongoing health and economic recovery from COVID-19 remained a key focus. As a department, we continued to adapt to ensure continuity of essential services for Queenslanders, local governments and businesses we regulate across the state.

I would like to thank the department's dedicated employees for their continued commitment and the important work delivered each and every day to protect our environment and enrich the lives of Queenslanders, now and into the future.

Jamie Merrick

Who we are

Our vision and purpose

The vision of the Department of Environment and Science (DES) is to ensure one of the world's most diverse natural environments is maintained for the health and prosperity of current and future generations. We aim to be effective leaders and partners in managing, protecting and restoring Queensland's natural environment and heritage.

We do this by:

- using leading scientific, behavioural and data insights to improve decision-making and actions
- strengthening our partnerships with First Nations peoples, local government, community and Industry stakeholders
- embedding First Nations' knowledge and leadership in our systems, policies and programs through the Gurra Gurra Framework
- promoting and supporting good governance and the ethical conduct of all employees
- ensuring the safety and wellbeing of staff and creating an inclusive working environment
- delivering efficient and agile services supported by best-in-class Corporate Services
- respecting, protecting and promoting human rights in all that we do.

The department was established in December 2017 under the *Public Service Act 2008*, Part 2, Division 2 – Administrative Arrangements Order (No. 3) of 12 December 2017.

Our strategic risks and opportunities

We will manage our strategic risks to:

- set heritage policy and legislation to protect state heritage
- deliver waste and resource recovery outcomes
- lead effective climate change action
- recognise and respect First Nations' peoples' knowledge and culture in our work
- provide flexible regulatory arrangements for efficient and effective service delivery
- manage more intense and longer fire seasons to protect the community and biodiversity

- communicate clearly, effectively and in a timely manner.

We will embrace opportunities to:

- effectively partner with First Nations peoples to better steward Country and culture and deliver economic, social and cultural impact for all Queenslanders
- provide stewardship for future generations through early engagement in the environment, science and heritage
- transform our customer experience and the way we do business through new digital technologies and leading edge science and social science
- build partnerships beyond traditional boundaries—global, government and community—to deliver best practice solutions to complex problems
- promote the voices of young people across government to deliver better outcomes and help recover from the COVID-19 pandemic.

Our operating environment

The context of the department's activities in 2021–22 included:

- continuing to refine and improve the department's operating model and ways of working
- capitalising on global attention and momentum for action on climate change and protection of the Great Barrier Reef
- continuing to provide flexible regulatory arrangements in response to COVID-19, for efficient and effective service delivery and environmental protection
- adapting to and recovering from more intense and extreme weather events, including unprecedented flooding in many parts of Queensland.

Our values

The department's work is underpinned by government-wide values:

	Customers first <ul style="list-style-type: none">• Know your customer• Deliver what matters• Make decisions with empathy
	Ideas into action <ul style="list-style-type: none">• Challenge the norm and suggest solutions• Encourage and embrace new ideas• Walk across boundaries
	Unleash potential <ul style="list-style-type: none">• Expect greatness• Lead and set clear expectations• Seek, provide and act on feedback
	Be courageous <ul style="list-style-type: none">• Own your actions, successes and mistakes• Take calculated risks• Act with transparency
	Empower people <ul style="list-style-type: none">• Lead, empower and trust• Play to everyone's strengths• Develop yourself and those around you

Our services and contribution

Our department's services are grouped into high level service areas which are used to communicate the broad types of services delivered by DES. Each service areas' programs and projects contribute to the achievement of the department's strategic objectives identified in the *DES Strategic Plan 2021–25*.

Our department delivers its services through five service areas:

Environmental Policy, Programs and Regulation Services

- Service area objective: Develop, apply and monitor the strategic direction, standards and regulations that guide the operations and activities of businesses, individuals, and state

and local governments. Invest strategically to deliver priority environmental outcomes.

Parks, Wildlife and Conservation Services

- Service area objective: Expand, manage and conserve protected areas, marine parks, fish and wildlife habitats, forests and recreation areas. Partner with First Nations peoples to co-steward and manage protected areas. Facilitate sustainable recreational opportunities, nature-based tourism and ecotourism. Strengthen biodiversity and threatened species outcomes.

Science

- Service area objective: Provide data and scientific knowledge, information and advice to protect our natural environment. Support science and research partnerships in Queensland.

Youth Engagement

- Service area objective: Support young Queenslanders to look to the future and see limitless possibilities, thrive, and help shape our future state.

Heritage Protection Services

- Service area objective: Protect, promote and ensure Queensland's cultural and built heritage is conserved and enjoyed.

These service areas are assessed through measures as outlined in the performance tables of the Our Performance section of the annual report.

The achievement of the department's strategic objectives in turn contribute to the achievement of the Queensland Government's objectives for the community — *Unite and Recover*.

Department objectives	Contributing department service areas	Queensland Government's Objectives for the Community
Conserve and restore Queensland's unique biodiversity, heritage and protected areas	<ul style="list-style-type: none"> • Parks, Wildlife and Conservation Services • Heritage Protection Services 	<ul style="list-style-type: none"> • Safeguarding our health • Supporting jobs • Growing our regions • Backing our frontline services • Protecting the environment
Enable job creation, growth of new industries and environmental markets	<ul style="list-style-type: none"> • Environmental Policy, Programs and Regulation Services • Parks, Wildlife and Conservation Services • Science 	<ul style="list-style-type: none"> • Supporting jobs • Backing small business • Growing our regions • Backing our frontline services • Protecting the environment
Protect World Heritage areas including the Great Barrier Reef	<ul style="list-style-type: none"> • Environmental Policy, Programs and Regulation Services • Parks, Wildlife and Conservation Services 	<ul style="list-style-type: none"> • Safeguarding our health • Supporting jobs • Backing small business • Investing in skills • Backing our frontline services • Protecting the environment
Empower Queensland's youth	<ul style="list-style-type: none"> • Youth Engagement • Science 	<ul style="list-style-type: none"> • Investing in skills
Strengthen and harness Queensland's scientific excellence	<ul style="list-style-type: none"> • Science 	<ul style="list-style-type: none"> • Safeguarding our health • Supporting jobs • Investing in skills • Protecting the environment
Deliver a world class environmental, heritage and biodiscovery regulatory system	<ul style="list-style-type: none"> • Environmental Policy, Programs and Regulation Services • Heritage Protection Services • Science 	<ul style="list-style-type: none"> • Safeguarding our health • Supporting jobs • Backing small business • Investing in skills • Backing our frontline services • Protecting the environment

Our leadership team

Jamie Merrick **Director-General**

Consistent with the *Financial Accountability Act 2009*, Jamie is accountable to the Minister for the Environment and the Great Barrier Reef, Minister for Science and Youth Affairs for the efficient, effective and financially responsible performance of DES, including delivery of the government's commitments and priorities.

Karen Hussey **Deputy Director-General, Environmental Policy and Programs**

Karen leads the development and coordination of policy, strategy and legislation relating to the environment and conservation. Karen oversees the delivery of strategic programs such as protection of the Great Barrier Reef, waste management and resource recovery, and the Land Restoration Fund. Karen also leads policy and programs in areas such as heritage, climate change, environmental offsets, biodiversity, koala conservation and State of Environment reporting.

Rob Lawrence **Deputy Director-General, Environmental Services and Regulation**

Rob leads the department's regulatory program and is responsible for administering and enforcing a range of legislation that manages the impact of human activity on the environment. The regulatory program involves assessing and permitting a range of activities, spanning mining to sewage treatment plants, waste management facilities, and agriculture. Rob is also responsible for managing environmental risks through a proactive compliance and enforcement program. This includes 24/7 issues-reporting and incident response, and strong litigation capabilities to prevent and respond to serious environmental harm.

Ben Klaassen **Deputy Director-General, Queensland Parks and Wildlife Service and Partnerships**

Ben leads the management of Queensland's parks and forests, including partnerships with First Nations peoples to protect cultural values, support sustainable use and provide nature-based recreation and ecotourism opportunities. Ben is responsible for protecting threatened species,

managing interactions between people and protected species, managing selected World Heritage areas, and leading the Queensland Indigenous Land and Sea Ranger program. Ben is also responsible for the delivery of the Great Barrier Reef Joint Field Management Program, in partnership with the Great Barrier Reef Marine Park Authority.

Mark Jacobs **Deputy Director-General, Science and Technology**

Mark leads the provision of scientific and technical advice and services to government agencies on environmental, natural resource and climate matters. This advice underpins agency decision-making and legislative responsibilities for the *Gene Technology (Queensland) Act 2016* and the *Biodiscovery Act (2004)*. Mark is also responsible for administration of the Gene Technology and Biodiscovery legislation, the development of international research alliances and partnerships and managing the department's investment in the science sector in collaboration with the Queensland Chief Scientist.

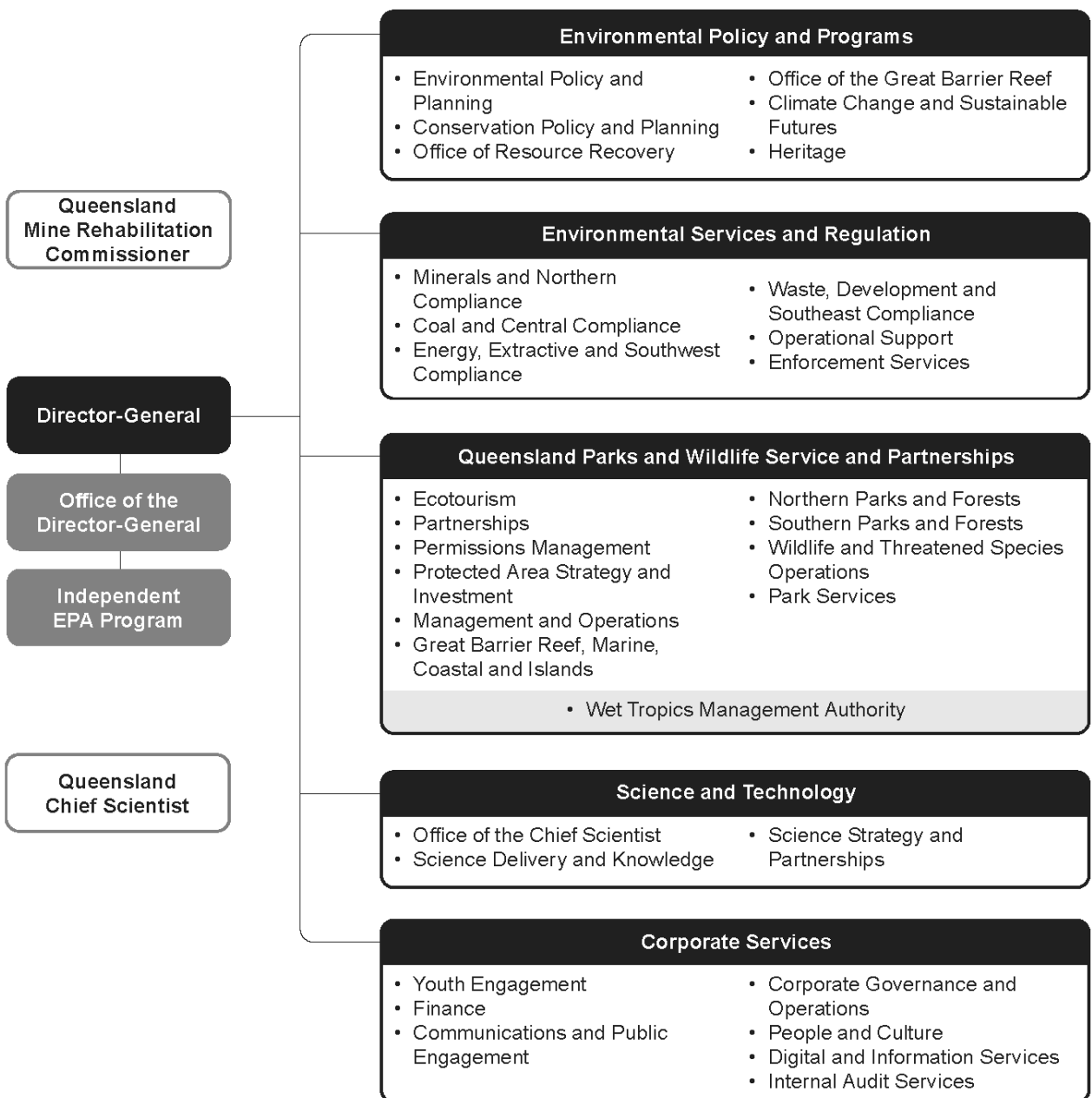
Susan Chrisp **Deputy Director-General, Corporate Services**

Susan is responsible for DES' corporate capabilities and governance frameworks that enable the department to meet its strategic objectives. Susan's role develops and implements best practice policies, programs and systems to manage the department's financial, digital, human, information, governance and physical resources. Susan is also responsible for the ongoing delivery of Youth Engagement services.

Hugh Possingham **Queensland Chief Scientist**

Hugh provides high-level strategic advice to the Queensland Government on the role of science, research and innovation in meeting the state's challenges. The Queensland Chief Scientist is a whole of government position that advises on maximising opportunities from the government's investment in research and development. Hugh advocates for science across Queensland and works to ensure young Queenslanders are inspired to consider a career in science. As the role of Queensland Chief Scientist is part time, Hugh continues as Professor of Mathematics and Conservation Science at the University of Queensland.

Our structure



Our performance

This section highlights the department's achievements and performance. It aligns with the *DES Strategic Plan 2021–25* and the *2021–22 Service Delivery Statements*.

The key objectives outlined in the *DES Strategic Plan 2021–25* are:

- Conserve and restore Queensland's unique biodiversity, heritage and protected areas
- Enable job creation, and the growth of new industries and environmental markets
- Protect World Heritage areas including the Great Barrier Reef
- Empower Queensland's youth
- Strengthen and harness Queensland's scientific excellence
- Deliver a world class environmental, heritage and biodiscovery regulatory system.

Conserve and restore Queensland's unique biodiversity, heritage and protected areas

The Queensland Government is dedicated to conserving our unique biodiversity and our important natural, heritage and cultural values. We are committed to protecting our ecosystems and values in partnership with First Nations peoples, the stewards of Country for many thousands of years. For First Nations peoples, Country and culture are indivisible.

Much of Queensland's economic strength depends on our natural assets. Our multi-billion-dollar tourism industry relies on our remarkable natural environment. The productivity of our agricultural sector, and much of the culture and heritage of our regional communities are underpinned by healthy ecosystems. There is an increasing awareness of the value of this natural capital and the economic risks associated with its degradation.

Despite their importance, the strength and resilience of our ecosystems are under threat. Delivering conservation actions and strategies will ensure that we deliver a coherent and coordinated set of effective actions to manage biodiversity in Queensland across portfolios, local jurisdictions, landscapes, habitats and ecosystems. The Queensland Government is committed to improving the management of biodiversity, threatened species and protected areas, and safeguarding our heritage and cultural values.

Key achievements in 2021–22

Conserve and protect Queensland's biodiversity, threatened species, and critical natural assets and continue to grow the protected area estate. This year we:

Acquisitions

- acquired the adjoining Bramwell Station and Richardson Station, an area of 131,900 hectares, and which will be included in the Cape York Peninsula Tenure Resolution Program for tenure negotiation with Traditional Owners including additional protected areas
- purchased The Lakes, a 35,300 hectare property in north west Queensland in partnership with The Nature Conservancy and the Wyss Foundation, proposed for dedication as a new national park
- acquired a further five properties, totalling 360 hectares, for addition to existing national parks.

Nature Refuges

- declared 12 new nature refuges under the *Nature Conservation Act 1992* adding 10,486 hectares to Queensland's protected areas
- awarded 82 Nature Refuge Landholder Grants to support the management and protection of significant natural and cultural values on existing nature refuges
- entered into a contract with Ecosure Pty Ltd to deliver a suite of services to existing nature refuge landholders in six bioregions across Queensland to build management capacity and to improve protection of biodiversity.

Policies/Strategies

- continued implementing *Queensland's Protected Area Strategy 2020–2030*, including publishing a report card outlining highlights from the first year of implementation

- introduced into Parliament the Nature Conservation and Other Legislation Amendment Bill 2022
- continued the Great Sandy Marine Park Zoning Plan and Moreton Bay Marine Park Zoning Plan reviews and continued work to develop a contemporary marine park zoning plan review process
- commenced work to expand the Cleveland Bay declared Fish Habitat Area
- upgraded remote area power systems at Boodjamulla (Lawn Hill) National Park, Teerk Roo Ra (Peel Island) National Park, Great Sandy National Park, Diwan and Heathlands Resources Reserve; harnessing increased renewable energy, reducing reliance on energy generated by fossil fuels, and reducing our emissions footprint
- installed a renewable energy system to the grid connection at Mon Repos Turtle Centre, reducing the usage of fossil fuel generated electricity.
- successfully hosted the Koala Collab 2021 virtual conference event which brought together over 280 participants from the broader community, partner organisations and government showcasing projects and challenges relating to koala conservation.

Threatened Species/Wildlife

- continued implementation of the *Threatened Species Program 2020–2040* including recovery programs for priority species such as koala, northern hairy-nosed wombat, greater bilby, bridled nail-tail wallaby, marine turtles and Nangur skinks
 - continued to support the bridled nail-tail management program on Taunton National Park (Scientific) resulting in the population thriving, and continued to monitor the bilby and kowari population at Astrebla Downs National Park
 - implemented the statewide aerial survey program to monitor the abundance of harvest macropods
 - continued the implementation of the internal Biodiversity Strategy with the delivery of specific actions detailed in other parts of this report such as:
 - delivered Community Sustainability Action Grants programs that support removal of invasive species
 - delivered a timely, transparent and scientifically accurate threatened species listing process based on the common assessment methodology – aligning the conservation status of wildlife with other jurisdictions in Australia
 - implemented the *South East Queensland Koala Conservation Strategy 2020–2025*
 - developed recovery actions plans to protect threatened species
 - continued delivery of the Queensland Wetlands Program including evaluation of the *Wetlands in the Great Barrier Reef Catchments Management Strategy 2016–21*; commenced development of an updated strategy; released a whole-of-system, values-based management framework and associated Aquatic Ecosystem Rehabilitation Guidelines; delivered Walking-the-Landscape workshops with regional partners to identify catchment management actions.
- Promote and connect people with national parks. This year we:**
- promoted World Heritage Areas, popular parks, hidden gems and park rangers through distribution of the Naturally Queensland e-newsletter to over 138,800 subscribers, and over 490 posts regarding national parks to our

Koalas

- extended the existing partnership with the Queensland Trust for Nature to:
 - increase the area targeted for restoration of koala habitat under the Koala Habitat Restoration Partnerships Program
 - deliver revegetation of 105 hectares of new koala habitat
 - regenerate a further 145 hectares of existing vegetation through assisted ecosystem recovery
- continued to partner with Australia Zoo, Royal Society for the Prevention of Cruelty to Animals Queensland (RSPCA Queensland) and Currumbin Wildlife Hospital as part of the South East Queensland Wildlife Hospital Network to treat and rehabilitate sick, injured and orphaned wildlife across South East Queensland
- continued the management of eight properties acquired by the Queensland Government for the restoration of koala habitat in preparation for their transition to long-term conservation tenure
- engaged Griffith University to co-design and implement community engagement and threat mitigation initiatives in partnership with local governments to support koala conservation in South East Queensland
- progressed development of a koala sighting app on the QWildlife platform to increase the communities' capacity to contribute data to inform the planning and delivery of conservation initiatives. The app is in the User Acceptance Testing phase

- social media platforms reaching a combined audience of more than 16 million people
- issued 331,920 camping permits and 209,948 vehicle access permits for Queensland national parks and forests
- launched a new immersive education room at Walkabout Creek Discovery Centre to enhance conservation education programs for school children
- supported the tourism industry by providing fee relief to tourism operators as part of the Queensland Government COVID-19 support for the tourism and hospitality sector.

Protect Queensland’s cultural and built heritage. This year we:

- developed a post-contact cultural heritage strategy, to direct resource investment across Queensland’s parks and forests estate, and enhance post-contact cultural heritage management, ensuring alignment with best practice principles and indicators to ensure custodial obligations are met
- entered five new places of state-level cultural heritage significance in the Queensland Heritage Register
- completed major reviews of nine places already on the Queensland Heritage Register to ensure their information is fit-for-purpose, in agreement with the Queensland Heritage Council and place owners
- provided regular input on planning instruments to ensure the conservation of local and State heritage places
- oversaw the continued delivery of a program of conservation works to State heritage listed Newstead House and provided ongoing administrative and technical support to the Board of Trustees for Newstead House
- supported the establishment of the Queensland Heritage Advisory Panel and developed an implementation strategy to deliver on the recommendations of the final report presented to the Minister in October 2021.

Enhance strategic land use planning in Queensland to support sustainable development. This year we:

- recommended amendments that improved the protection of biodiversity and environmental values (including the Great Barrier Reef), coastal hazards and climate change mitigation strategies in planning schemes under the *Planning Act 2016*, *Economic Development Act 2012*, *Integrated Resort Development Act 1987* and *Sustainable Ports Development Act 2015*

- updated mapping relating to matters of state environmental significance including koala habitat; threatened species, to reflect recent reclassifications; significant marine turtle nesting sites and shorebird roosting and feeding areas
- supported and contributed to the Queensland Renewable Energy Zones development precincts which aims to develop wind energy farms throughout the state.

Prepare for and manage bushfire and extreme weather events on Queensland Parks and Wildlife Service and Partnerships managed estates. This year we:

- delivered 435 planned burns to about 358,157 hectares of Queensland’s parks and forests
- responded to 131 bushfires during the bushfire risk period (30 August to 3 December 2021)
- responded to the South East Queensland flooding event with Rangers assessing and closing affected parks and infrastructure. Teams were mobilised to repair affected areas, recover pontoons and clean up beaches of debris
- published the *Post-fire Assessment Report—Natural Values: 2020 Duling Bushfire, K’gari (Fraser Island), Great Sandy National Park, South East Queensland Bioregion* report and developed an action plan based on the Inspector-General Emergency Management (IGEM) recommendations
- finalised the development of the Queensland Parks and Wildlife Service and Partnerships (QPWS&P) Bushfire Management Risk Framework and commenced implementation which includes bushfire risk analysis to inform the development of priority park and forest fire strategies and planned burn programs
- continued the ongoing implementation of the recommendations from the IGEM review of wildfire response and preparedness actions after the 2019 wildfire on K’gari (Fraser Island)
- implemented Phase 2 of the Bushfire Recovery Project for priority threatened species in Great Sandy National Park – Cooloolool section, with support from the Australian Government after the 2019 South East Queensland wildfire event
- delivered competency-based fire management roles training through the department’s fire training program to 160 staff and eight First Nations Rangers. This includes the first 21 QPWS&P staff to have nationally recognised Level 2 Incident Management qualifications for bushfire management

- implemented improved reporting on the results of fauna surveys and incidental records arising from the federally funded bushfire recovery projects undertaken across Lamington, Mount Barney, Main Range and Bulburin national parks. The reports for these areas have been completed
- continued to provide regular, high resolution fire scar data for fire managers across the state, based on Sentinel-2 satellite imagery delivered via open data portals including QPWS&P.

Partner with First Nations peoples to steward country and incorporate traditional knowledge in program delivery. This year we:

- continued to embed the principles and values of *The Gurra Gurra Framework 2020–2026* across the business to build and strengthen partnerships with First Nations peoples and communities across the state
- entered into an agreement with Bunya Peoples' Aboriginal Corporation to deliver restoration activities and cultural burning on eight nature refuges on Wakka Wakka, Jarowair and Yuggera Ugarapul Country
- partnered with First Nations organisations in 13 additional communities to fund and employ 54 new Indigenous Land and Sea Rangers, and allocated grants to 19 First Nations organisations (representing 24 communities) for the 100 existing Indigenous Land and Sea Rangers
- supported 13 Indigenous communities with grant funding, through the Looking After Country Grant Program to undertake projects to protect and conserve natural and cultural resources
- supported the ongoing growth of the Queensland Indigenous Women's Ranger Network through funding an Indigenous ranger group to coordinate and deliver forums, training, networking, and development opportunities for women in often very remote Queensland locations
- continued to support the Queensland Indigenous Land and Sea Rangers and Junior Ranger programs which provide a diverse range of opportunities for youth to learn about country and engage with elders to create greater understanding of cultural values and knowledge
- mentored and supported Indigenous Land and Sea Ranger Groups to participate in field management activities, including the provision of dive qualification training to 23 Indigenous rangers
- supported Traditional Owners to return to Country to deliver field management activities and strengthened Traditional Owner presence on Great Barrier Reef Joint Field Management Program vessels by increasing the number of person days on vessels from 106 to 342 in the southern Great Barrier Reef (GBR) and 438 person days on vessels in the northern GBR
- converted 160,108 hectares of land in the Daintree, Kalkajaka, Hope Islands and Ngalba-bulal National Parks to national parks (Cape York Peninsula Aboriginal Land) and transferred ownership to the Eastern Kuku Yalanji people under the Cape York Peninsula Tenure Resolution Program
- agreed the creation of a 112-hectare Eastern Yalanjiwarra Nature Refuge on Aboriginal land under the Cape York Peninsula Tenure Resolution Program
- continued negotiations on three land tenure dealings for the transfer of approximately 400,000 hectares under Aboriginal ownership and the dedication of protected area estate, under the Cape York Peninsula Tenure Resolution Program
- jointly managed National Parks (CYPAL) with Traditional Owners by implementing Indigenous Management Agreements, participating in joint management meetings, developing collaborative fire and pest plans, accommodating Traditional Owners on vessel patrols, and incorporating Traditional Owners into joint work programs within the Great Barrier Reef and Marine Parks region
- celebrated ten years of joint management arrangements between the State and the Quandamooka people on Minjerribah's (North Stradbroke Island) protected areas
- implemented legislative amendments to create the Cangen-Yangan Indigenous Joint Management Area on Mulgumpin (Moreton Island)
- continued to implement the Mulgumpin (Moreton Island) Indigenous Management Agreement, and joint management arrangements over the island's protected areas
- continued to implement the Minjerribah Indigenous joint management arrangements for the maintenance and protection of cultural and conservation values on Minjerribah (North Stradbroke Island)
- managed Quandamooka Sea Country in Moreton Bay, continuing to deliver on commitments in the memorandum of understanding
- worked with ten Traditional Owner groups to manage Sea Country in the Great Barrier Reef under Traditional Use of Marine Resources Agreements

- drafted an Agreement Making Framework to guide the department in the processes of culturally appropriate agreement making and relationship building with First Nations peoples
- demonstrated recognition for First Nations peoples' connection to country by committing to new policy and departmental processes to implement section 47C of the *Native Title Act 1993*, allowing the department to disregard (by agreement) the extinguishment of native title over protected areas
- finalised and began implementing a Traditional Owner Partnerships Strategy for the Reef Joint Field Management Program to guide future collaboration opportunities with Traditional Owner groups
- used four fee-for-service agreements with Traditional Owner groups to deliver works on Country in the Great Barrier Reef
- partnered with the Wulgurukaba Traditional Owners under a works contract for a range of activities on Magnetic Island National Park, including to collaboratively deliver walking track projects and to incorporate Yunbenum Land and Sea rangers into the QPWS&P management unit on Magnetic Island
- provided 252 days employment for Wuthathi and Meriam Nation (Ugar, Mer, Erub) rangers and cultural advisors working on Country on the Raine Island Recovery Project and the Raine Island Beacon Restoration Project
- undertook ranger work placements for Traditional Owner rangers for a minimum period of six months each, with Lama Lama, Rinyirru, Mandubarra, Gunggandji-Mandingalbay Yidinji and Darumbal Traditional Owners
- produced a further two cultural etiquette videos in collaboration with Traditional Owners highlighting respectful ways to visit Country, bringing the total number of videos available to five
- provided coastal bird monitoring training to Land and Sea Rangers
- delivered Fire Crew national competency standard fire training to eight First Nations Rangers, building on the training completed by 11 First Nations Rangers in 2020–21
- delivered the Management Plan for Boodjamulla (Lawn Hill) National Park in collaboration with the Waanyi Native Title Aboriginal Corporation—registered native title bodies corporate (RNTBC)
- delivered the Currawinya Management Plan co-authored by Budjiti Traditional Owners
- reached agreement with Butchulla Aboriginal Corporation RNTBC to develop the Great Sandy National Park – K'gari (Fraser Island) section Management Plan
- completed the draft Great Sandy National Park – Cooloola section Management Plan in cooperation with the Kabi Kabi people in preparation for internal review and external consultation
- commenced the draft Moreton Island National Park Management Plan and related strategies with the Quandamooka Yoolooburrabee Aboriginal Corporation
- continued negotiations with the Waanyi Native Title Aboriginal Corporation RNTBC to resolve the successful 2016 claim over Boodjamulla (Lawn Hill) National Park under the *Aboriginal Land Act 1991* and develop a cooperative management agreement
- continued negotiations with the Butchulla Aboriginal Corporation RNTBC to develop a cooperative management agreement and an Indigenous Land Use Agreement over the protected area estate on K'gari (Fraser Island)
- undertook a fauna survey at Oyala Thumotang National Park with the First Nations people
- continued development of Central Station as a cultural tourism centre with camping and bush tucker tours on K'gari (Fraser Island)
- continued the Central Station Redevelopment project and provided final copy for Butchulla Aboriginal Corporation RNTBC signing of the Commercial Activity Agreement for designated facility use, supporting Butchulla Aboriginal Corporation RNTBC Cultural Tours
- supported Great Barrier Reef Traditional Owners to develop a Reef 2050 Traditional Owner Implementation Plan and supporting communications products
- delivered 11 environmental projects under the Reef Assist program in the Wet Tropics, Burdekin and Mackay-Whitsunday regions, with nearly half of the 230 positions created being filled by First Nations people working on Country
- provided continued funding to the Gidarjil Development Corporation for ongoing delivery of the Traditional Owner-led inshore coral and water quality monitoring project in the southern Great Barrier Reef
- provided funding for phase 1 of the Koinmerburra Ridge to Reef Restoration Project, co-designing a strategic plan with Koinjmal Traditional Owners to undertake restoration activities and training on Country
- provided training to 13 Traditional Owners in water quality monitoring through the Wet Tropics Major Integrated Project. This has helped the Mamu and Gulngay Kinjufile Aboriginal Corporations to recently secure

additional funds for water quality monitoring and improvement projects.

- developed an action plan to meet the commitment in the *South East Queensland*

Koala Conservation Strategy 2020–2025 to recognise the importance of koalas to First Nations peoples.

Summary of performance in 2021–22

The following results document performance highlights against outcome indicators as outlined in the *DES Strategic Plan 2021–25*.

Outcome indicators	Performance highlight
<p>Increased percentage of Queensland's land area that is protected</p> <p><i>SDS service standard included below</i></p>	<p>As at 30 June 2022 the total protected area estate is 14,206,518 hectares, or 8.21% of Queensland's terrestrial landmass. This combined landmass is larger than the state of Tasmania.</p>
<p>Inclusion of culturally significant places in the Queensland Heritage Register</p> <p><i>SDS service standard included below</i></p>	<p>100% of departmental heritage recommendations for the inclusion in, or removal from, the Heritage Register were accepted by the Queensland Heritage Council.</p>
<p>Maintained or improved key natural, cultural and heritage values</p>	<p>89% of natural and cultural key values in identified priority parks and forests were maintained or improved during 2021–22.</p> <p>This measure gauges if the QPWS&P on-ground management actions are maintaining or improving the condition of key natural and cultural values in identified priority parks and forests. The condition of key values is assessed annually through QPWS&P health checks.</p>

Service Standards

The following service standards in DES's 2021–2022 *Service Delivery Statement* were used by the department and the government to assess performance as documented as at 30 June 2022.

SDS Service standards	Notes	2021–22 Target/Est.	2021–22 Actual	Target met/not met
Service area: Parks, Wildlife and Conservation Services				
National Parks				
Percentage of the prescribed Protection Zone fuel management treatment achieved on Queensland Parks and Wildlife Service (QPWS) managed areas to protect life and property	1	90%	75%	Target not met
Area of the QPWS managed estate with fuel loads reduced by planned burning, to reduce fire risk to life and property and protect biodiversity	2	637,463 ha	358,563 ha	Target not met
Number of overnight camper stays hosted on national parks and Forests		1.4 million	1,495,062	Target met
Number of hectares of State land and national parks transferred to Traditional Owners in Cape York Peninsula	3	462,825 ha	160,229 ha	Target not met
Wildlife				
Median time taken to resolve declared problem crocodiles		≤7 business days	1 business day	Target met
Protecting environments and ecosystems				
Percentage of Queensland's land area that is protected	4	8.27%	8.21%	Target not met
Cost per session for the Queensland wetland information system (<i>WetlandInfo</i>)		<\$1.20	\$0.59	Target met
Service area: Heritage Protection Services				
Percentage of departmental heritage recommendations, for inclusion in or removal from the Heritage Register, accepted by the Queensland Heritage Council		90%	100%	Target met
Average cost per Heritage Register entry reviewed and updated		\$235	\$230	Target met

Notes:

- Of the 1,388.3 hectares target area, 1,041.1 hectares was burned in 2021–22. The variance between the 2021–22 target/estimate and the 2021–22 actual is due to widespread and unusually prolonged wet conditions driven by the La Nina weather pattern. The wet conditions have hampered access and effectiveness of burn activities.
- There were 435 planned burns undertaken resulting in 358,563 hectares of estate treated. The variance between the 2021–22 target/estimate and the 2021–22 actual is due to widespread and unusually prolonged wet conditions driven by the La Nina weather pattern.
- The State land transferred to Traditional Owners during the period included the Eastern Kuku Yalanji dealing and Munburra. The variance between the 2021–22 target/estimate and the 2021–22 actual is due to the complexity of the Thayanaku land dealing, and the requirement to resolve complex tenure issues and ensure the free, prior and informed consent of Traditional Owners. Approximately 382,000 hectares are scheduled for transfer in 2022–23 and is reflected in the 2022–23 SDS target/estimate.
- There was an increase of 3,955 hectares during the last quarter, bringing the total protected area estate to approximately 8.21% (14,206,518 hectares). The variance between the 2021–22 target/estimate and the 2021–22 actual is largely due to the reduction of 106,066 hectares as a result of the reversion of the Jardine River and Heathlands Resources Reserves to reserves under the *Land Act 1994*. This is a necessary step associated with the conversion of the majority of these areas to National Park (Cape York Peninsula Aboriginal Land) which is scheduled to occur in 2022–23 following the authorisation process with Traditional Owners.

Enable job creation, and the growth of new industries and environmental markets

The Queensland Government is dedicated to strong action on climate change and remains committed to its targets: reducing emissions by 30 per cent below 2005 levels by 2030 and achieving zero net emissions by 2050. Delivering on these targets will make an important contribution to global action on climate change and help attract new investment, industry development and sustainable job creation across the Queensland economy.

In 2021–22, the government delivered a Queensland Climate Action Plan 2020–2030 (QCAP). The QCAP builds on the achievements of the past three years under the Queensland Climate Transition Strategy and Queensland Climate Adaptation Strategy. Both strategies have helped position Queensland's communities, industries and economy to succeed in the global shift to zero net emissions and as the impacts of climate change are felt more deeply. DES leads collaborative work across the Queensland Government to develop and implement the QCAP.

Key achievements in 2021–22

Enable the continued growth of a strong and compliant resource recovery and recycling manufacturing industry. This year we:

- reviewed the Queensland waste levy arrangements and secured reforms to levy rates, exemptions and annual payments to councils to ensure a path to achieving the state's waste targets
- co-funded organics processing infrastructure with industry and the Australian Government - the Food Waste for Healthy Soils Program will deliver new and enhanced processing facilities to divert organic material from landfill and deliver a high quality, saleable product for soil improvement
- delivered the Regional and Remote round of the Queensland Recycling Modernisation Fund for sorting, processing and re-manufacturing equipment across the state
- continued to undertake waste levy compliance activities, including volumetric surveys, on-site inspections, and successful enforcement actions with the issuing of 69 direction notices, 39 penalty infringement notices, two environmental protection orders, and 37 applications for new environmental authorities were received as a result of these activities
- continued administration of the Local Government Illegal Dumping Partnership Program involving over 27 councils for Round 1 of the program, with 891 penalty infringement notices issued
- finalised a report on tyre dumping across South West Queensland to assist future management of the issue
- released the *Queensland Organics Strategy and Action Plan 2022–2032* to improve the management of organic materials along the supply chain and identify and prioritise actions

to improve the recovery of organic materials, supporting the establishment of new processing industries and development of recovered materials market opportunities.

Support ecotourism opportunities that are innovative and sustainable. This year we:

- implemented the Ecotourism Program Assurance Framework to ensure ecotourism facilities on protected areas monitor and report on their contributions to park management, maintenance and planning
- continued to engage with Kabi Kabi First Nations peoples on the Cooloola Great Walk Ecotourism Project to deliver a product that promotes awareness of Traditional Owner cultural values
- partnered with the Department of Tourism, Innovation and Sport (DTIS) to achieve project milestones of the Wangetti Trail including referral under the *Environment Protection and Biodiversity Conservation Act 1999* and worked with a contractor to complete the detailed design for the southern section of the trail
- collaborated with DTIS on the development of the Act Eco initiative to provide funding to several new eco and nature-based tourism opportunities adjacent to or near protected areas across the state
- partnered with the Wet Tropics Management Authority and Tourism and Events Queensland to develop a new Wet Tropics Tour Guide Program to foster world-class presentation of the Wet Tropics World Heritage Area and its values, promote and support excellence in interpretation, storytelling and sustainable tourism

- installed 30 new small vessel public moorings and 13 no-anchor zone markers in the Whitsundays to protect and improve access to the Great Barrier Reef
- completed the construction phase of the new multi-day Ngaro Walking Track from Tongue Point to Whitehaven Beach on Whitsunday Island
- supported the development of the Sustainable Visitor Capacity and Management study for Cooloola, K'gari (Fraser Island) and Bribie Island Recreation Management Areas to inform safe and sustainable management of visitation and completed the review of Cooloola and Bribie Island recreation areas.

Enable the biodiscovery industry through best-practice legislation and streamlined permitting. This year we:

- introduced a traditional knowledge obligation through the development of the Traditional Knowledge Codes of Practice, Traditional Knowledge Guidelines and other supporting materials, ensuring protection of First Nations Peoples' knowledge of the uses relating to native plants and animals.

Support small businesses to be energy and resource efficient to reduce costs and improve sustainability. This year we:

- continued our partnership with the Chamber of Commerce and Industry Queensland to deliver the successful ecoBiz program, supporting more than 1,500 Queensland businesses to transition towards sustainable business practices.

Enable strong resilient communities to achieve zero net emissions by 2050. This year we:

- contributed to the Queensland Resource Industry Development Plan including proposals for resource companies to develop decarbonisation plans
- supported community-based action on climate change through grants that kick started smaller-scale, local projects aimed at reducing emissions and building resilience
- launched the Low Carbon Accelerator Program to provide eligible businesses with funding support and industry partnership opportunities to develop and implement new low carbon methods and technologies for Queensland industries
- partnered with the Local Government Association of Queensland to work with First Nations councils to co-design regional waste management plans that identify and prioritise

actions to deliver environmental and economic improvements for communities to support place-based circular economy and market development opportunities.

Support jobs and regional businesses through capital works programs. This year we:

- supported more than 700 jobs and delivered 106 capital works projects to enhance visitor access and better manage our parks and forests.

Support Queensland communities and businesses to manage climate risk and seize the opportunities of a low carbon economy. This year we:

- launched the second investment round of the Land Restoration Fund that is expanding carbon farming in Queensland by supporting projects that deliver environmental, social, economic and First Nations outcomes including the sequestration of millions of tonnes of carbon in Queensland landscapes, provide habitat for threatened species, improve the health of our land and waterways, and create jobs in the carbon economy for regional workers and businesses.

Improve the translation of science and research to create jobs. This year we:

- commissioned CSIRO/Data61 to prepare *A New Chapter* – a report identifying opportunities to seed nine emerging industries for Queensland over the coming decade which will be used to inform strategic decisions around supporting science capability, investment in science infrastructure and science-driven industry development and attraction
- worked with all Queensland universities to explore a joint approach to increasing philanthropic investment in local research
- delivered the Future Skills in Queensland workshop to Queensland's universities and TAFE Queensland to plan how we can bring together industry and business leaders, major employers, and training providers to identify strategies and partnerships to assist industry to build the workforce needed to ensure Queensland's continued prosperity
- chaired the Boggo Road Collaboration Leadership Group, which drives the coordinated development of the Precinct to maximise its potential through better coordination of initiatives, planning, and proposed infrastructures.

Summary of performance in 2021–22

The following results document performance highlights against outcome indicators as outlined in the *DES Strategic Plan 2021–25*.

Outcome indicators	Performance highlight
<p>Contribution towards the government's target of:</p> <ul style="list-style-type: none"> 30% reduction in net greenhouse gas emissions by 2030 zero net emissions by 2050 	<p>The Queensland Government launched the <i>Queensland Climate Action Plan 2020–2030</i> (QCAP) on 30 July 2021. The QCAP sets out the priority sectors for action over the next decade to achieve zero net emissions by 2050, power Queensland with 50% renewable energy by 2030 and reduce greenhouse gas emissions by at least 30% below 2005 levels by 2030.</p> <p>Queensland's emissions for 2020, the latest available data from the National Greenhouse Gas Inventory, were 19% below 2005 levels, almost two-thirds to meeting the 2030 emissions reduction target. DES is supporting whole of government governance processes to drive the QCAP's implementation, as well as delivering specific programs to support climate action across the state.</p>
<p>Contribution towards the government's waste target for 2050:</p> <ul style="list-style-type: none"> 25% reduction in household waste 90% of waste is recovered and does not go to landfill 75% recycling rate across all waste types 	<p>Queensland's overall recovery rate was 56.2%, a 2.1 percentage point increase from 2019–20. In 2020–21, waste diversion for the headline waste streams were:</p> <ul style="list-style-type: none"> 28.4% for municipal solid waste (the current target is 55% by 2025) 54.8% for commercial and industrial waste (the current target is 65% by 2025) 79.7% for construction and demolition waste (the current target is 75% by 2025). <p>The <i>2020–21 Recycling and Waste in Queensland report</i> was published in June 2022.</p>
<p>Increased economic and job opportunities arising from Queensland's investment in environmental outcomes</p>	<p>DES is currently leading the development of a Natural Capital Program, including investment facilitation to support private sector investment for the protection, restoration and enhancement of biodiversity in Queensland. This investment will also support increased economic and job opportunities. Work is nearing completion on the development of a web entry portal (including expression of interest form) for the Natural Capital Program. A market sounding process has begun with potential investors and related groups to better understand investor readiness, barriers and opportunities in natural capital investment, and to facilitate further relationships which may lead to on-ground projects.</p>

Service Standards

The following service standards in DES's *2021–2022 Service Delivery Statement* were used by the department and the government to assess performance as documented as at 30 June 2022.

SDS Service standards	Notes	2021–22 Target/Est.	2021–22 Actual	Target met/not met
Service area: Environmental Policy, Programs and Regulation Services				
Not available	1			

Note:

- Service standards for this objective are being developed for inclusion in a future *Service Delivery Statement*.

Protect World Heritage areas including the Great Barrier Reef

We work in genuine partnerships with First Nations peoples, the Australian Government and many other land managers, partners and stakeholders to protect and manage Queensland's five World Heritage areas — K'gari (Fraser Island), the Wet Tropics of Queensland, Gondwana Rainforests of Australia (Queensland section), the Australian Fossil Mammal Sites (Riversleigh section) and the Great Barrier Reef.

Queensland's World Heritage Areas are internationally treasured natural wonders and Australian icons with significant cultural, tourism and recreational values. The Great Barrier Reef alone has special significance to over 70 First Nations peoples, who have lived across the Reef and its catchments for tens of thousands of years and who maintain a continuing connection to their land and sea Country.

The Reef is facing significant threats, including climate change, and sediment and nutrient run-off. The first mass coral bleaching event to occur during a La Nina weather pattern that usually results in lower temperatures and higher rainfall for Australia's east coast, occurred this summer, impacting the central and northern Reefs. The cumulative impact of these threats is taking a measurable toll on the condition of the Reef and the health of its ecosystems. Queensland is actively tackling these challenges. This includes action to reduce emissions that contribute to global climate change, reducing sediment and nutrient run-off under the *Reef 2050 Water Quality Improvement Plan*, and implementing the updated *Reef 2050 Long-Term Sustainability Plan 2021–2025* and Field Management Program with the Australian Government.

Key achievements in 2021–22

Protect and maintain the value of Queensland's World Heritage areas. This year we:

- worked with the Australian Government to deliver a *State Party Report on the state of conservation of the Great Barrier Reef World Heritage Area* and hosted a Reactive Monitoring Mission by the UNESCO World Heritage Centre and International Union for Conservation of Nature
- enhanced our partnership with the Butchulla First Nations people and CSIRO to commence development of a Climate Change Adaptation Plan for the K'gari (Fraser Island) World Heritage Area
- sponsored the K'gari Research Symposium: K'gari – Towards 2050, bringing together Butchulla First Nations people, researchers, and community members to develop strategies to guide future climate change actions
- facilitated the formal repatriation of the island's Indigenous name to the K'gari (Fraser Island) World Heritage Area and achieved equal representation of Butchulla people on the K'gari (Fraser Island) World Heritage Advisory Committee
- supported the Waanyi First Nations people to strengthen World Heritage management provisions for Riversleigh in the *Boodjamulla (Lawn Hill) National Park Management Plan*
- increased representation of Waanyi people on the Riversleigh World Heritage Advisory Committee
- in partnership with Traditional Custodians, researchers, and land managers increased monitoring of at-risk high-altitude flora and

fauna species in the Wet Tropics of Queensland World Heritage Area

- commenced recruitment for a culturally appropriate Queensland-specific Advisory Committee for Gondwana Rainforests of Australia World Heritage Area, incorporating equal representation across Gondwana's First Nations groups.

Lead in the protection and restoration of the Great Barrier Reef through the implementation of reef reforms and water quality programs. This year we:

- finalised the updated *Reef 2050 Long-Term Sustainability Plan 2021–25* together with the Australian Government
- commenced minimum practice standards under Reef protection regulations for cattle grazing in the Fitzroy region and requirements for farm nitrogen and phosphorous budgets for sugarcane cultivation in the Wet Tropics, Burdekin and Mackay Whitsunday regions
- continued the independent review of the land management target for agricultural practice adoption to better align them with water quality targets across catchments
- continued implementation of the targeted reef compliance program, including successful enforcement action taken with the issuing of 35 warnings, four statutory notices, and one penalty infringement notice
- implemented the new environmentally relevant activity 13A, which regulates commercial cropping and horticulture in the Great Barrier Reef catchment, with ten new environmental authorities issued

- published the *Compliance and Enforcement Strategy: Reef Protection Regulations*
- continued to deliver the Queensland Reef Water Quality Program, which funded a range of water quality improvement projects in partnership with industry, agricultural producers and communities
- released the joint Queensland and Australian Government *Reef Water Quality Report Card 2020*, which showed continued progress towards Reef 2050 Water Quality Improvement Plan targets, including the inaugural social monitoring reporting
- continued to implement the Urban Water Stewardship Framework with Local Government in the five Reef regional report card partnership regions of the Wet Tropics, Dry Tropics, Mackay-Whitsunday-Isaac, Fitzroy Basin and Gladstone Harbour
- delivered three pilot projects for innovative urban wastewater treatment in the Townsville, Mackay and Fraser Coast local government areas
- commenced an update of the Reef *Scientific Consensus Statement* to ensure a common understanding of the most up-to-date scientific information for Reef water quality policy and management decision-making
- partnered with The University of Queensland in a multi-million-dollar collaboration to improve water quality in the Great Barrier Reef by developing innovative tools that aim to continually improve water quality and provide international and domestic stakeholders with greater confidence in the management of the Great Barrier Reef
- supported grazing, cane, banana and horticulture industries to adopt improved practices for enhanced productivity and water quality outcomes
- completed two Major Integrated Projects in the Wet Tropics and Burdekin Regions, reducing sediment discharge by over 10,000 tonnes per year in the Burdekin, and nutrient discharge by approximately 74,000 kilograms in the Wet Tropics
- commenced the design and delivery of the Reef Credit Fund to help support landholders generate additional income through improved farming practices
- continued to deliver a suite of nutrient management planning projects, bringing the total number of farm plans to almost 700 since 2016, generating 834 tonnes less nitrogen applied on farm across the Burdekin, Mackay Whitsunday and Burnett Mary regions
- supported the delivery of FORAGE budgeting services in the Upper Burdekin and Fitzroy regions enabling local providers and

champion graziers to assist 59 graziers to determine stocking rates that will improve land and soil condition and reduce soil run-off

- partnered with The University of Queensland to establish a new research program to better target reef protection compliance activities
- achieved targets set for the Grazing Resilience and Sustainable Solutions (GRASS) program tailor-made Action Plans for Land Management, with 377 plans in place on properties covering more than two million hectares across the Burdekin, Fitzroy and Burnett Mary regions.

Facilitate new job opportunities and improve environmental outcomes through the delivery of targeted programs in reef catchments and World Heritage areas. This year we:

- supported 232 positions and created 112 unique training opportunities through the Reef Assist program, which continued to deliver 11 on-ground environmental projects in the Wet Tropics, Burdekin and Mackay-Whitsunday regions, to improve catchment health and help protect the Great Barrier Reef
- supported employment of 37 regional staff through implementation of the Burdekin and Wet Tropics Major Integrated Projects
- progressed the graduation of 11 early career extension officers placed in extension organisations under the 2021–22 Agricultural Extension Work Placement Program, bringing the overall intake to 32 trainees engaged in the project since its inception in 2017
- supported the employment of a Butchulla Project Officer for the design and development of a culturally informed Climate Change Adaptation Plan for the K'gari (Fraser Island) World Heritage Area
- established a Queensland-based Executive Officer role to provide support to the new Gondwana Rainforests World Heritage Area (Queensland Section) Advisory Committee.

Deliver a world-class Joint Field Management Program together with the Great Barrier Reef Marine Park Authority. This year we:

- took delivery of the new 17 metre patrol vessel 'Tamoya II', contributing to the ongoing expansion of the Joint Field Management Program's patrol response capacity across the Great Barrier Reef World Heritage Area
- delivered a new reef rehabilitation project at Bait Reef in the Whitsundays
- delivered a comprehensive summer Reef health assessment program including aerial surveys and new assessment technologies with partner organisations

- conducted dedicated compliance patrols to deter illegal activity with 94 days of aircraft surveillance resulting in 292 offences. Recorded 1,230 possible offences with resulting compliance action including 60 infringement notices, 27 caution notices, 520 advisory letters and 67 court prosecutions
- delivered 70 days of broad-scale Crown of Thorns Starfish (COTS) surveillance activities, surveying approximately 921 kilometres of reef-margin across the Great Barrier Reef.

Summary of performance in 2021–22

The following results document performance highlights against outcome indicators as outlined in the *DES Strategic Plan 2021–25*.

Outcome indicators	Performance highlight
Contribution towards the government's target of: <ul style="list-style-type: none"> 60% reduction in anthropogenic end-of-catchment dissolved inorganic nitrogen loads 25% reduction in anthropogenic end-of-catchment sediment loads <i>SDS service standard included below</i>	The 2021–22 performance for this service standard will be reported through the combined Reef Water Quality Report Card 2021 and 2022. The following 2019–20 results were published in February 2022: <ul style="list-style-type: none"> According to the modelling, we are almost halfway to the dissolved inorganic nitrogen target. The dissolved inorganic nitrogen load leaving catchments showed a cumulative reduction of 27.7% to June 2020, a modelled average annual reduction of 2.2% (approximately 118 tonnes) from July 2019 to June 2020. The dissolved anthropogenic sediment load leaving catchments showed a cumulative reduction of 15.2% to June 2020, a modelled average annual reduction of 0.6% (approximately 37 kilotonnes) from July 2019 to June 2020. According to the modelling, we are more than halfway to the sediment target. The report is available from www.reefplan.qld.gov.au .

Service Standards

The following service standards in DES's *2021–2022 Service Delivery Statement* were used by the department and the government to assess performance as documented as at 30 June 2022.

SDS Service standards	Notes	2021–22 Target/Est.	2021–22 Actual	Target met/not met
Service area: Environmental Policy, Programs and Regulation Services				
Great Barrier Reef water quality improvement programs				
Queensland contributes to progress towards 2025 targets of: <ul style="list-style-type: none"> 60 per cent reduction in anthropogenic end-of-catchment dissolved inorganic nitrogen loads 25 per cent reduction in anthropogenic end-of-catchment sediment loads 	1	≥2% ≥1%	Not available	Not applicable
Percentage of sugarcane producers, within reef catchments: <ul style="list-style-type: none"> participating in the SmartCane Best Management Practice (BMP) program achieving accreditation in the SmartCane BMP program 	2	57% 19%	56% 19%	Target not met Target met
Queensland Reef Water Quality Program funds distribution administration ratio	3	≤\$0.20	\$0.22	Target not met

Notes:

- The 2021–22 performance for this service standard will be reported through the combined Reef Water Quality Report Card 2021 and 2022.
- Delivery of the BMP participation program was impacted by Queensland Cane Growers Organisation Ltd (CANEGROWERS) losing several regional delivery staff between January–June 2022 and, with the department's agreement, resources were focussed on delivering re-accreditations and new accreditations. This shift in focus led to achieving the 2021–22 target for new accreditations, and the retention of 98% of previously accredited producers through re-accreditation against a retention target of at least 95% over the life of the program.
- The actual for 2021–22 is based on the ratio of administration expenses and funds distributed in the previous financial year. The result of \$0.22, was due to a lower-than-expected uptake of the Farming in Reef Catchments Rebate Scheme.

Empower Queensland's youth

The Queensland Government wants all young Queenslanders across the state to see limitless possibilities and realise their potential to help shape their future. The government is working to strengthen the leadership skills and capacity of young people to drive change in their communities and beyond. This includes sponsoring the YMCA Queensland Youth Parliament and delivering the Queensland Indigenous Youth Leadership Program.

Young people are passionate, informed and invested in the future of this state. The more government can provide opportunities for young people to share and listen to their experiences, ideas, and solutions, the better they can inform the policies, programs and services that interest and impact them.

The government is supporting Queensland's youth to engage in science activities and science, technology, engineering, and mathematics (STEM) subjects inspiring them towards jobs of the future.

Key achievements in 2021–22

Strengthen leadership skills and capabilities to help provide young Queenslanders with a stronger future. This year we:

- delivered the 18th annual Queensland Indigenous Youth Leadership Program. Supporting young First Nations Queenslanders to come together to develop leadership skills, build confidence and agency to build capacity and drive change in their local communities and beyond
- supported Queensland Parliamentary Services to deliver the Eric Deeral Indigenous Youth Parliament program, to provide an opportunity for young First Nations Queenslanders to experience Parliamentary debate and learn more about Parliamentary processes
- supported the delivery of the 27th annual Queensland Youth Parliament program, continuing our partnership with YMCA Brisbane and Queensland Parliamentary Services to provide this opportunity to 93 young people aged 15–25. This non-partisan program provides a unique leadership and educational opportunity for the participants to experience Parliament firsthand, and participate in the development, debate and passing of Youth Bills on topics of interest to young Queenslanders
- launched the *Engaging Queenslanders in science strategy 2021–2024* designed to foster engagement, participation, and innovation in STEM.

Engage, celebrate and listen to the voices of young Queenslanders to shape and improve Queensland Government policy and services. This year we:

- hosted Queensland Youth Week in April 2022, encouraging all Queenslanders to celebrate our state's young people and their

achievements, with more than 76 events registered across the state during the week

- continued delivery of Speak Out events, which enables us to listen directly to young Queenslanders on topics that are important to them, including ideas and challenges related to their local community, mental health, the environment, housing affordability and consent. Events were held at Mount Isa, the Sunshine Coast, Ipswich, Logan, the Gold Coast and a special daytime event in the Safer Schoolies precinct
- delivered the Youth Week Gold Coast Speak Out event, to which six Queensland Government departments attended. The event highlighted some exceptional young Queenslanders in a public facing communications campaign, and heard firsthand from young people on specific policy or service development questions
- shared feedback from young people at Speak Out events directly with the relevant Queensland departments, to ensure the voices and views of young Queenslanders are considered in the shaping and development of Government policies, programs and services
- encouraged departments to extend their commitments to youth engagement and pursue opportunities to engage young Queenslanders by embedding the Queensland Youth Engagement Charter across government.

Enhance the safe and responsible behaviour of school leavers and support Queensland communities over the schoolies holiday period. This year we:

- successfully delivered the 2021 Safer Schoolies response in the face of COVID-19 and in partnership with nine Queensland

- Government agencies, seven community partners and the City of Gold Coast
- created a safe and welcoming space in the Surfers Paradise Schoolies Hub for over 16,000 Year 12 graduates to celebrate safely and happily
 - effectively worked with non-government organisations, along with the Queensland Ambulance Service, Gold Coast Health and Queensland Police Service, to coordinate and deliver a suite of integrated health and support services designed to meet the specific needs of the Schoolies period
 - delivered the Safer Schoolies education program to 4,819 students across 36 schools
 - enhanced the safe and responsible behaviour of school leavers and supported local communities while minimising disruption during the Schoolies period
 - delivered a Safer Schoolies response where there were no major incidents, arrests were down 33 per cent, hospital presentations were down 44 per cent, and overall sentiment was positive (described as the 'best behaved' year of Schoolies)
 - rolled out a new wristband registration system which included a data chip capturing individual IDs, to 16,482 legitimate Year 12 school leavers attending Schoolies week celebrations on the sands of Surfers Paradise
 - recruited 153 volunteers who provided support to the Gold Coast Schoolies wellbeing space and the walk home and drive home services
 - included accommodation outreach services in the Gold Coast Schoolies response.

Encourage participation and enrolment in Science, Technology, Engineering and Mathematics (STEM) subjects. This year we:

- highlighted opportunities for young people to engage in science events, projects and initiatives run across the Queensland Government on the Queensland Youth social media channels

- delivered the Youth Research Grants Program, which provided Queensland Universities the opportunity to secure seed funding for research projects based on research priorities identified by young people at Youth Forums across the state. Young people are participating in the selected research projects and may showcase their work in Youth Week 2023
- provided funding to 40 Engaging Science Grants recipients to deliver events, activities and projects including citizen science projects to encourage students to select STEM subjects and careers, and engage the wider community, including parents and grandparents, in science-based activities
- supported an online Indigenous Science Experience for more than 360 Years 5, 6 and 7 students at four Logan primary schools, during National Science Week 2021, celebrating the rich culture and STEM knowledge held by First Nations people including the science behind the crafting and use of spears, hunting sticks and boomerangs
- coordinated Flying Scientist visits to schools and communities in Mount Isa, Cloncurry, Daringa, Rockhampton, Gladstone, Biloela, Springsure and Emerald to talk about their research and careers, inspiring the next generation of scientists and increasing engagement with scientists for increased scientific literacy
- produced an online Citizen Science Teacher Toolkit combining resources and links to teacher guides, lesson plans and other material developed by citizen science groups to assist teachers to incorporate citizen science in the classroom
- profiled award-winning scientists and STEM professionals from the Queensland Women in STEM Prize and Young Tall Poppy Science Awards on the Office of the Queensland Chief Scientist website and social media channel to highlight the wide variety of career options available to young people.

Summary of performance in 2021–22

The following results document performance highlights against outcome indicators as outlined in the *DES Strategic Plan 2021–25*.

Outcome indicators	Performance highlight
Increased inclusion of youth voices in shaping government policies, programs and services	<p>During 2021–22 DES directly engaged with 350 young people providing them the opportunity to have their voices heard, and sharing feedback from young people with relevant government agencies through programs such as:</p> <ul style="list-style-type: none"> the delivery of the Speak Out series across the state; Young Aboriginal and Torres Strait Islander people's attendance at the Queensland Indigenous Youth Leadership Program; University O-weeks; community events including the Green Heart Fair and the Young Entrepreneur Summit in Logan.
Greater promotion of STEM education	<p>The number of Year 12 equivalent STEM subject enrolments for 2021 were 100,035, up from 96,302 in 2020. Trends of subject selection and a broader range of STEM subject availability is developing a new baseline (for future year comparisons). The STEM subject enrolment total was collated from both the 'General subjects' list and the 'Applied subjects' list.</p> <p>Source: https://www.qcaa.qld.edu.au/downloads/publications/qcaa_stats_yr12_cert_summary_2021.pdf</p>
Contribution towards improved social, economic and civic participation of young people	<p>In 2021–22 the DES supported and delivered youth leadership programs, including YMCA Youth Parliament and Queensland Indigenous Youth Leadership Program, improved civic participation of over 145 young people across the programs; worked with the Department of Communities, Housing and Digital Economy in the development of a youth homelessness policy and framework to support improved outcomes for young people at risk or experiencing homelessness; and supported targeted and direct engagement with young people to inform the youth homelessness policy.</p>

Service Standards

The following service standards in DES's *2021–2022 Service Delivery Statement* were used by the department and the government to assess performance as documented as at 30 June 2022.

SDS Service standards	Notes	2021–22 Target/Est.	2021–22 Actual	Target met/ not met
Service area: Youth Engagement				
Percentage of participants who identify as having improved leadership capabilities as a result of attending a youth leadership program	1	..	88%	Not applicable

Note:

- This measure was baselined during 2021–22.

Strengthen and harness Queensland's scientific excellence

Our department's science programs monitor, inform and report on the implementation of policies and programs in areas such as water resources, air and water quality, landscapes and soils, biodiversity and aquatic ecosystems, climate adaptation, and coastal and wetland environments. Scientific knowledge is the foundation to productive growth and environmental sustainability, along with the overall health and wellbeing of Queenslanders.

Queensland boasts some of the best scientific research organisations in the world, across universities, medical research institutes and government agencies. Queensland's research sector continues to play a key role in the response to the COVID-19 pandemic and will continue to support the state's economic recovery going forward.

Our department also invests to modernise scientific information systems and has active partnerships with universities and other research organisations to ensure the best available information is available for decision making. The Office of the Queensland Chief Scientist supports Queensland's science sector through the promotion of collaborative opportunities and engagement of the Queensland community.

Key achievements in 2021–22

Provide leading-edge science to support government decision-making. This year we:

- developed and implemented an enhanced air quality monitoring data management system to help inform and protect Queenslanders during smoke and fire events
- established four new air quality monitoring sites throughout Queensland (Ayr, Deagon, Toowoomba and Maryborough)
- contributed behavioural and social science expertise into the Drought and Climate Adaptation Program aiding the design of science-based drought decision support tools to support and understand decision-making relating to long-term behavioural (practice) change within the Queensland grazing industry
- continued to work collaboratively with other state and national agencies including the Bureau of Meteorology and CSIRO, through the Roadmap for Australian Climate Projections, and with the NESP2 Climate Systems Hub
- further developed FORAGE property scale reports on seasonal conditions and pasture growth and similar tools on the Long Paddock website, to provide climate and pasture information, including the publishing of several scientific papers in the *Rangeland Journal*
- provided annual updates to maps and information under state legislation for regional ecosystems, high value regrowth, koala habitat, essential habitat, and protected plants
- released the *2018–2019 Statewide Landcover and Trees Study (SLATS) Report* that enabled the use of new methods and new remote sensing imagery to be utilised in the analysis of tree clearing in Queensland
- convened and supported the Native Vegetation Scientific Expert Panel, that identifies incentives to help avoid clearing in Queensland
- monitored water quality in creeks adjacent to planned aquaculture operations to provide a baseline of existing water quality which then assisted in regulating releases from these operations
- released the 2020 Great Barrier Reef catchments wetland condition report card and supporting scientific publications as part of the Reef Water Quality report card. The overall number of monitored wetland monitoring sites increased to 300 enabling regional scale wetland condition reporting in future years. Seventy-six land managers from across the catchment participated in the program during this reporting period
- provided hydrological support for the Bradfield Panel Assessments
- participated in the bid for an Australian Research Council Centre of Excellence for Indigenous and Environmental Histories and Futures to further its support of ethnobotany and Indigenous engagement and to combine Indigenous knowledge and practices with Western science to transform environmental monitoring and management
- invested in a scientific study to investigate the cause/s of sea flora odour and options for mitigation
- continued to develop the Government Science Platform delivering improvements to the capture and management of biodiversity data, increasing high-performance computing and

storage capacity, and developing new modern data management, collaboration, automation and analytical capabilities which will support and transform the delivery of our science into the future.

Strengthen disaster recovery and resilience and climate change response by harnessing Queensland's Scientific excellence. This year we:

- successfully completed upgrades of the tide and wave sites coastal monitoring networks by the Queensland Government Hydraulics Laboratory including the deployment of Triaxys buoys for the enhancement of navigation safety
- hosted the Queensland Decarbonisation Forum 2022, bringing together experts from academia, governments, industries and civil society to identify pathways for Queensland to achieve renewable energy and emission reduction targets and establish Queensland as the national leader in low-carbon industries, technologies, policies, programs, and practices, and in support of accelerated action to transition Queensland to a prosperous zero net emissions
- provided hydrological assessments to support the new water infrastructure proposals for the State of Queensland
- completed a transition project that will inform the next phase of the joint Queensland and New South Wales Government Tweed Sand Bypassing initiative
- continued to deliver the Queensland Government Science Platform—Tranche 3, to enable ongoing support for disaster management including planning for bushfires, drought and cyclones; enabling faster water

quality modelling to better inform Reef and sediment management; and efficiencies in processes for environmental assessments and major infrastructure project approvals.

Diversify Queensland's economy by growing emerging knowledge intensive industries. This year we:

- continued support of National Collaborative Research Infrastructure Strategy facilities in Queensland under the Research and Infrastructure Co-investment Fund, for critical co-investment in facilities with partnerships and joint ventures designed to put our science facilities and researchers in a nation-leading position
- supported the Queensland Defence Science Alliance to enhance the opportunities for Queensland science capability and to work together to access defence related funding and partner with industry
- worked with Trade and Investment Queensland to establish the Joint Declaration of Intent for Cooperation in Bioeconomy with the German Federal Ministry of Education and Research
- supported Queensland researchers to collaborate with the Chinese Academy of Sciences Institute researchers on projects of mutual benefit to Queensland and China in priority research areas including agricultural biotechnology and food research (including food safety), human health and medical research and environmental sciences
- coordinated whole of government input to the national Gene Technology Regulator, keeping Queenslanders safe whilst enabling the world-leading genetic research in Queensland.

Summary of performance in 2021–22

The following results document performance highlights against outcome indicators as outlined in the *DES Strategic Plan 2021–25*.

Outcome indicators	Performance highlight
Increased leveraging of national and international science collaborations and partnerships	Three agreements provided Queensland researchers with opportunities to collaborate with national and international partners to accelerate their research in Queensland's priority research areas and attracted critical co-investment in National Collaborative Research Infrastructure capabilities, with existing or planned Queensland operations.
Maintain high client satisfaction with science services <i>SDS service statement included below</i>	92% of customers from government agencies were satisfied with the natural resources and environmental science services and information provided during 2021–22.
Greater access to and use of science data	The number of science datasets increased by a further 22 datasets which were made available as open data across the year. All datasets are available from official Queensland Government data portals for reuse using open and standard licencing approaches. The datasets include those supporting high priority activities such as the Statewide Landcover and Trees Study (SLATS) and base datasets for biodiversity management and reporting.

Service Standards

The following service standards in DES's *2021–2022 Service Delivery Statement* were used by the department and the government to assess performance as documented as at 30 June 2022.

SDS Service standards	Notes	2021–22 Target/Est.	2021–22 Actual	Target met / not met
Service area: Science				
Percentage of customers from government agencies satisfied with the natural resource and environmental science services and information provided (overall satisfaction)		≥90%	92%	Target met
Percentage of laboratory tests completed and made available within agreed timeframes and quality specifications to support Reef 2050 Water Quality Improvement Plan and other government priorities	1	≥89%	88%	Target not met

Note:

1. Despite the negative staffing impacts of COVID-19 restrictions and the unprecedented number of samples received due to wet weather events, the 2021–22 actual is an improvement on the estimated actual of 85% and reflects the significant work undertaken during the latter part of the financial year to recover and improve the result within 1% of the target/estimate.

Deliver a world class environmental, heritage and biodiscovery regulatory system

Our department continues to regulate environmentally relevant activities, places on the Queensland Heritage Register and the standard to which they are maintained, and waste management and resource recovery in Queensland.

We deliver consistent and transparent regulations that target industry-specific strategies and facilitate sustainable development in Queensland. We maintain Queensland's high environmental standards by actively monitoring and managing environmental risks, with robust assessment, compliance, investigation, and enforcement programs. We also provide timely and comprehensive environmental information to state and local stakeholders and ensure the rehabilitation of environmental impacts.

Key achievements in 2021–22

Provide strong protection for the environment and human health. This year we:

- finalised the scientific Moreton Bay Sand Study to inform allocation of sand resources and permits
- continued to gather significant water quality datasets relating to Queensland northern streams and estuaries in collaboration with industry bodies and stakeholders to support the Regional Reef Report Cards
- provided technical support for the development of water quality objectives for South East Queensland waterways
- undertook assessment and compliance activities, as a Technical Advice Agency, in relation to activities impacting koala habitat areas outside koala priority areas against the new state code for *Development in South East Queensland Koala Habitat Areas*.
- implemented wongari (dingo) compliance actions in line with the *Fraser Island Dingo Conservation and Risk Management Strategy*
- conducted proactive seasonal compliance and educational activities under the Share the Water Program to manage safe separation distances between boats and marine mammals
- effectively regulated the take, use, and keep of wildlife through a targeted program of proactive and reactive compliance and education activities
- continued regulatory activities to monitor compliance under the Tin Can Bay dolphin feeding program to reduce the incidence of unregulated wild dolphin-human interactions and increase public awareness of the restrictions related to dolphin interactions
- issued 2,236 protected area authorities including Native Title assessments and input for a variety of tourism, research, organised events, apiary and marine park activities

including joint marine park permits with the Great Barrier Reef Marine Park Authority

- issued 8,868 protected plant and animal authorities providing business and community with recreational, commercial, scientific, and educational opportunities involving native wildlife while supporting species conservation
- phased out four grazing leases over national parks and provided support to the affected leaseholders
- progressed the Queensland Government's commitment to investigate and consult on the establishment of an independent Environmental Protection Agency to protect our environment, create jobs, and support economic growth.

Maintain a 'fit for purpose' and streamlined regulatory framework to support economic recovery. This year we:

- commenced the Guidance for Resource Industry Project in partnership with the Department of Resources and the Office of the Coordinator-General to improve customer experience and quality of applications
- released the new Online Services digital platform for online customer services and transactions to enable faster and easier interactions with the department
- published the new *DES Regulatory Strategy 2022–2027* that sets out the regulatory approach taken by the environmental regulator
- continued to negotiate with the Commonwealth Department of Agriculture, Water and the Environment on an approvals bilateral agreement for a single touch approach framework, underpinned by National Environmental Standards
- co-designed a five-step program with Queensland's 17 Indigenous Councils to reframe the regulatory relationship with the

department and established the Aboriginal and Torres Strait Islander Council Engagement Program

- published the DES *Stakeholder Charter* to continue to build constructive, respectful, and productive relationships with external stakeholders, including peak industry bodies
- continued enhancements to the Public Register Portal to provide increased public access to a wider range of data and documents related to environmental authorities and enforcement activities
- commenced an independent review of the *Environmental Protection Act 1994* to ensure it has adequate powers and appropriate penalties to protect the environment and community from environmental harm and nuisance issues
- supported the continued stewardship of legislation administered by the department including stakeholder consultation on exposure drafts of legislative amendments to the *Environmental Protection Act 1994*
- worked with the Commonwealth and other jurisdictions on the development of nationally consistent industrial chemicals management, including through the *Industrial Chemicals Management Standards* framework and the ratification of the *Minamata Convention on Mercury*
- established the Lake Eyre Basin Stakeholder Advisory Group to provide advice and assistance to government in the preparation of a consultation Regulatory Impact Statement, providing options for longer term sustainable management of the Queensland Lake Eyre Basin region
- provided advice on the state heritage impacts of major projects such as Brisbane Metro and Inland Rail and supported the Queensland Heritage Council in managing its recommendations regarding the development of places on the Queensland Heritage Register by the Queensland Government
- managed change at places on the Queensland Heritage Register through the provision of technical advice regarding *Planning Act 2016* development applications and ministerial infrastructure designation requests and assessing and deciding exemption certificate applications under the *Queensland Heritage Act 1992*
- entered into a Heritage Agreement under the *Queensland Heritage Act 1992* to facilitate the restoration and adaptation of the state heritage listed property Home at Kangaroo Point, Brisbane (previously known as Lamb House)

- implemented amendments to the *Biodiscovery Act 2004* in relation to a traditional knowledge code of practice to facilitate growth of the biodiscovery industry, while protecting First Nations peoples' knowledge of the uses for native plants and animals in a legally and culturally appropriate way
- contributed economics advice to support a number of environmental regulatory challenges including economic support for the Great Sandy Marine Park Zoning Plan Review; a preliminary cost benefit analysis for the review of the *Environment Protection and Biodiversity Conservation Act 1999*; and updated mining safety cost benefit analysis for Resources Safety & Health Queensland.

Enhance enforcement activities and incident response. This year we:

- continued installation of the Automatic Number Plate Recognition System (ANPRS) for K'gari (Fraser Island) Recreation Area to ensure compliance with Vehicle Access Permits as recommended by the Inspector-General Emergency Management *K'gari (Fraser Island) Bushfire Review*
- worked collaboratively with the Queensland Police Service as part of Operation Sandstorm to ensure visitor safety and environmental protection throughout the Cooloola Recreation Area, Great Sandy National Park
- trained over 120 rangers and wildlife officers to enhance their skills and capabilities in compliance and enforcement activities
- worked with environmental authority holders and local governments to manage flood impacts, including around 775 inspections and 30 temporary emissions licences issued during 2021–22 in relation to the South East Queensland flood event
- published the *Annual strategic compliance priorities 2020–2021 final report*, and released the priorities for 2021–22
- continued to address community issues in the Swanbank area through the use of compliance actions, community engagement and community air monitoring programs
- continued to manage impacts associated with underground coal gasification including groundwater monitoring
- implemented a new permitting system for protected area authorities providing a single location for the application, assessment and decision making for authorities.

Continue to implement resource industry rehabilitation reforms. This year we:

- developed a Residual Risk calculator and guideline (for commencement in 2022-23) to provide world class regulation of surrendered resource sites
- continued development of the public interest evaluation guideline relating to post mining land use
- continued implementation of mining rehabilitation reform relating to the

Progressive Rehabilitation and Closure Plan requirements with 105 transition notices issued, 37 applications received, and nine approvals issued during 2021–22

- undertook a major review of the Estimated Rehabilitation Cost Calculators and guideline.

Summary of performance in 2021–22

The following results document performance highlights against outcome indicators as outlined in the *DES Strategic Plan 2021–25*.

Outcome indicators	Performance highlight
Increased public access to a wider range of online compliance and enforcement data	As at 30 June 2022, there were more than 10,000 documents published on the Public Register Portal with an average of 14,000 searches a month. During the 2021–22 financial year, Progressive Rehabilitation and Closure records were added to the portal, as well as an improved information request form and version history for environmental authorities.
Reduction in overall risk to the environment <i>SDS service statement included below</i>	81% of identified unlicensed operators were resolved within 60 days by either becoming licensed or having enforcement action taken during 2021–22. 80% of identified, non-compliant operators returned to compliance with their environmental obligations during 2021–22. 95% of matters were finalised with a conviction or a successful application with this result exceeding the target of 85%.

Service Standards

The following service standards in DES's 2021–2022 *Service Delivery Statement* were used by the department and the government to assess performance as documented as at 30 June 2022.

SDS Service standards	Notes	2021–22 Target/Est.	2021–22 Actual	Target met/not met
Service area: Environmental Policy, Programs and Regulation Services				
Monitoring legislative and regulatory compliance relating to the impact of industrial or commercial activity on the environment				
Percentage of identified unlicensed operators who have become licensed, or enforcement action taken within 60 days		70%	81%	Target met
Average cost per environmental public report resolution as a consequence of effective prioritisation of reports		\$2,000	\$751	Target met
Identifying, monitoring and taking action in relation to unlawful activity				
Proportion of monitored licensed operators returned to compliance with their environmental obligations		70%	80%	Target met
Median cost per formal investigation into serious non-compliance		\$3,000	\$1,436	Target met
Controlling and/or allowing actions that will impact on the State's environment				
Average cost per permit/licence assessed		\$6,000	\$5,989	Target met
Litigation				
Percentage of matters finalised with a conviction or a successful application		85%	95%	Target met
Percentage of briefs of evidence reviewed and decision made on whether charges can be laid, within 12 weeks of receipt		90%	100%	Target met

Cross-government initiatives

During the reporting period, the department collaborated on the following inter-governmental agreements and whole of government initiatives:

- 'Act Eco' initiative
- 26th Queensland Youth Parliament
- Australian and Queensland government Reef 2050 Water Quality Improvement Plan 2017–2022
- Australian Government's Draft 2021 National Research Infrastructure Roadmap
- Australian Underwater Cultural Heritage Program
- Biodiversity Alignment Project
- Eric Deeral Indigenous Youth Parliament
- Inspector-General, Emergency Management's review into the K'gari (Fraser Island) bushfire
- Mulgumpin (Moreton Island) protected areas Indigenous Joint Management Area (IJMA) arrangements
- Native Vegetation Scientific Expert Panel
- Paddock to Reef Integrated Monitoring, Modelling and Reporting Program
- Police Service Administration and Other Legislation Amendment Bill 2021
- Queensland Climate Action Plan
- Queensland Climate Ready
- Queensland Ecotourism Trails Program
- Queensland Government's commitment to a sustainable and climate positive Brisbane 2032 Olympic and Paralympic Games
- Queensland Reef Water Quality Program
- Queensland-Chinese Academy of Sciences Collaborative Science Fund
- Reef 2050 Long-Term Sustainability Plan 2021–2025
- Science Operational Committee
- State Development Assessment Provisions (SDAP v3.0) of the *Planning Act 2016*
- Youth Homelessness policy.

Managing our department

Summary of financial management

This financial summary provides an overview of the department's performance for the year ended 30 June 2022 and position as at 30 June 2022. A complete view is provided in the Financial Statements which are included in this report.

The financial information for 2021–22 includes operations for the whole year for the departmental services of Environmental Policy, Programs and Regulation; Parks, Wildlife and Conservation; Science; Heritage Protection and Youth Engagement.

Financial performance snapshot

Table 1 – Summary of financial results of the department's operations

Category	2022 Actual	2021 Actual	Variance
	\$'000	\$'000	\$'000
Total revenue	1,549,498	930,280	619,218
Total expenses	1,469,844	848,465	621,379
Operating Result from continuing operations	79,654	81,815	(2,161)
Other comprehensive income	267,236	95,000	172,236
Total comprehensive income	346,890	176,815	170,075

Revenue

The primary source of the department's revenue is appropriation from the Queensland Government which accounts for 83.7% of the department's total revenue. This has increased from 2021 primarily due to the decision of Government to make a lump sum payment in 2021–22 of the next four years of annual payments to councils under the Waste reform program of \$672.4 million. User charges and fees represent 6.6% of total revenue and consist of income streams associated with the issue of licences, permits and other fees for environmentally relevant activities and related to national parks. The department also received significant grant income, accounting for 5.6% of total revenue. These include grants associated with managing the environment including the Great Barrier Reef, the Wet Tropics Management Authority and Natural Disaster Relief.

Expenses

The labour resourcing costs to administer departmental activities accounts for 21.1% of total expenditure. Supplies and services represent 12.4% of all expenditure. The major expense types include accommodation and operating leases, repairs and maintenance, outsourced services, service costs to other agencies and shared service providers and information and communication technology costs. Grants and subsidies represent 62.9% of all expenditure of which 90% represents grants relating to waste reform (including the 4-year lump sum payment for the waste disposal levy). The department recorded depreciation and amortisation of \$47.6 million which represents 3.2% of total expenditure, which is representative of the department's significant non-current asset base of \$5.4 billion primarily property, plant, equipment and intangibles.

Budget result

Table 2 – Summary of operating result for the year

Category	2022 Actual	2022 Budget	Variance 2022 Actual to Budget
	\$'000	\$'000	\$'000
Total revenue	1,549,498	834,063	715,435
Total expenses	1,469,844	832,270	637,574
Operating result for the year	79,654	1,793	77,861

Total revenue exceeded expectations by \$715.4 million which was primarily due to a \$615.3 million increase in appropriation revenue to fund the lump sum payment in 2021–22 of the next four years of annual payments to councils under the Waste reform program. Grants and other contributions also saw a positive variance of \$36.4 million due to higher than budgeted contributions for natural disaster programs, environmental offsets and additional funding for the acquisition of protected area estate.

Total expenditure was significantly over the original budget with a variance of \$637.6 million. This variance was predominantly related to grants and subsidies which was higher than budget by \$638.1 million also related to the payment to local councils to mitigate the impact of the waste disposal levy on households.

Financial position

Table 3 – Summary of net assets as at 30 June

Category	2022 Actual	2021 Actual	Variance
	\$'000	\$'000	\$'000
Total assets	5,622,796	5,215,471	407,325
Total liabilities	59,790	38,218	21,572
Net assets	5,563,006	5,177,253	385,753

Assets

Assets increased with property, plant and equipment making up most of the \$407.3 million variance. The increase was mainly due to the Asset revaluation process in 2021-22 which resulted in a net revaluation increment of \$322.2 million, with \$54.9 million being treated as revenue and \$267.2 million increasing the Asset Revaluation Surplus.

Liabilities

The department's liabilities increased by \$21.6 million. This increase predominately relates to the deferral of state government funding movement of \$19.6 million as a result of lower than planned expenditure for various programs.

Overall, the department's financial position is very healthy due to the large asset portfolio and minimal liabilities.

Administered

Table 4 – Summary of the department's Administered activities

Category	2022 Actual	2021 Actual	Variance
	\$'000	\$'000	\$'000
Total revenue	359,741	389,669	(29,928)
Total expenses	359,741	389,669	(29,928)
Total assets	82,330	65,545	16,785
Total liabilities	82,330	65,545	16,785

The department administers, but does not control, certain activities on behalf of the Queensland Government. The administrative responsibility resides with the department however the monies are reported separately and outside of the department's controlled financial reporting.

The department returns all monies received to Queensland Treasury and therefore records a balanced result for the year. Further information is contained within the notes to the Financial Statements.

The administered revenue and expenses decreased from the previous year due to the department no longer recording administered grants paid to the Arts Statutory bodies from 1 December 2020 following machinery of Government changes. This is offset by an increase in waste disposal levy revenue of \$45 million.

Statement by the Chief Finance Officer

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

The Chief Finance Officer has fulfilled the minimum responsibilities as required by the *Financial Accountability Act 2009*.

Corporate governance

Our corporate governance framework sets the department's direction and performance oversight arrangements.

The framework is based on the Australian National Audit Office's *Public Sector Governance* guides and the *Australian Standard AS 8000-2003 Good Governance Principles*. It is aligned with the Queensland Government *Performance Management Framework* and the Queensland Audit Office's *Leading Accountability – Governance*.

The department obtains information about its operational and financial performance through its performance management framework, governance structure and financial systems.

Ethics and accountability

The department recognises that employment in the public service is a position of trust and, as such, we hold ourselves to a high standard. We ensure our staff are aware of the importance of ethical decision-making and accountability as key factors in strong performance and effective governance. Our strategies, plans, systems and procedures promote a culture of integrity. Together with ethics-focused training, they help staff undertake their roles impartially and apolitically. Our ethics resources and strategies include:

- Code of Conduct for the Queensland Public Service—the standard for ethical behaviour expectations
- Code of Conduct online training—mandatory training for all staff at induction and regularly thereafter
- fraud and corruption awareness training—mandatory training for all staff at induction, followed by annual refresher training
- information on the department's website for staff and the public—includes information on how to report alleged wrongdoing by employees, right to information, complaints handling, role of the Queensland Ombudsman and rights of review
- fraud and corruption awareness and prevention website—resources to identify and mitigate risks
- a comprehensive, department wide fraud and corruption risk assessment was completed by all business areas
- provision of up-to-date information on ethics and integrity on the department's intranet—readily accessible by staff
- online conflict of interest awareness module—made available for all employees
- online misappropriation or misuse of assets and resources module—available for all employees
- applying the risk management framework online module – to build employees' capability in identifying and managing risks
- financial fraud control online module—available for all employees
- a 'deep dive' was undertaken into the department's top fraud and corruption risks to identify and address gaps in controls
- an audit request by the Crime and Corruption Commission Queensland regarding misappropriation or misuse of assets and resources completed, resulting in a satisfactory response
- A tailored fraud and corruption risk mitigation training program was delivered to managers and supervisors
- An intranet site provides staff with information on management of lobbyist contacts and record keeping requirements and includes links to the Lobbyist Contact Register policy and procedure
- DES Fraud and Corruption Control plan
- Corrupt Conduct Management policy and procedure
- Public Interest Disclosure policy and procedure.

Governance committees

The groups and committees below are the core of the department's governance arrangements. They ensure that the department has a clear direction, operates efficiently, and fulfils its legislative responsibilities. They oversee and inform all major activities and decision-making and include:

- Executive Leadership Team
- Audit and Risk Committee
- Finance Committee
- Health and Safety Strategy Group
- Digital Strategy and Security Committee
- Policy and Insights Leadership Committee
- Business and Corporate Partnership Board.

Executive Leadership Team

Chaired by the Director-General, the Executive Leadership Team (ELT) is the senior leadership body overseeing management and administration of the department. It meets fortnightly to:

- ensure departmental activities align with, and achieve, the government's priorities and the department's strategic objectives
- prioritise resources and capabilities to deliver key strategies and programs
- provide strong leadership, direction and guidance to the department.

ELT's responsibilities also include supporting the Director-General to comply with corporate governance responsibilities:

- setting the strategic direction of the department and developing the strategic plan
- stewardship of the department's strategic direction, including managing strategic and key operational issues
- managing the corporate planning cycle, including setting and monitoring risk, key performance indicators and corporate priorities
- overseeing the department's corporate governance framework and the work of the ELT sub-committees
- setting and exemplifying expectations about the department's culture, values and working environment.

Audit and Risk Committee

The Audit and Risk Committee is chaired by a member from outside the department and met six times in the year, including a special meeting to review the department's annual financial statements. It was established as required under section 24(1) of the Financial and Performance Management Standard 2019. The committee's role is to provide independent assurance and assistance to the Director-General on risk, control and compliance frameworks, external

accountability responsibilities and the integrity framework. The committee also has responsibilities relating to financial statements, misconduct prevention, performance management, audits and reporting. It actively contributes to the improvement of the department's management of risks and the risk framework.

The committee is directly responsible and accountable to the Director-General, and has authority to:

- conduct or authorise investigations into matters within its scope of responsibility
- access information, records and personnel of the department for such purposes
- request the attendance of any employee, including executive staff, at committee meetings
- conduct meetings with the department's internal auditors and external auditors, as necessary
- seek advice from external parties, as necessary.

The role and functions of the committee do not change the statutory and regulatory duties and responsibilities of the Director-General, nor do they detract from management's responsibilities in relation to corporate governance, internal control, fraud prevention and risk management.

The Audit and Risk Committee comprises internal and external members. The following external members were appointed by the Director-General and were remunerated for their services:

- Marita Corbett, chair—paid \$3,000 (GST exclusive) per meeting to prepare for, and attend, five meetings, totalling \$15,000 (GST exclusive) for the year.
- Peter Dowling, external member and acting chair—paid \$600 (GST exclusive) per meeting to prepare for, and attend five meetings, and paid \$3,000 (GST exclusive) per meeting as acting chair, totalling \$6,000 (GST exclusive) for the year.

- Karen Prentis, external member—paid \$600 (GST exclusive) per meeting to prepare for, and attend, six meetings, totalling \$3,600 (GST exclusive) for the year.

The following departmental officers were also members of the committee in 2021–22 and were not remunerated for their roles on the committee:

- Director-General
- Deputy Director-General, Corporate Services
- Executive Director, Operational Support, Environmental Services and Regulation
- Executive Director, Northern Parks and Forests Regional Operations, Queensland Parks and Wildlife Service and Partnerships.

Finance Committee

Chaired by the Deputy Director-General, Corporate Services, the Finance Committee meets monthly and is required to:

- provide governance over the department's financial resources
- develop the department's financial strategies
- monitor the department's performance against fiscal targets
- perform in-depth reviews of financial risks and key financial indicators
- determine strategies to manage key departmental pressures
- make recommendations to the Director-General on financial issues.

Health and Safety Strategy Group

Chaired by the Deputy Director-General, Queensland Parks and Wildlife Service and Partnerships, the Health and Safety Strategy Group is an integral part of the department's workplace health and safety (WHS) governance arrangements. It helps discharge the department's duties under the *Work Health and Safety Act 2011*.

Meeting every six weeks, or as determined by the chair, the group advises the Director-General and ELT on WHS strategy, governance, policy and procedures, and systems performance.

Digital Strategy and Security Committee

Co-Chaired by the Deputy Director-General, Science and Technology and Deputy Director-General, Corporate Services, the committee provides governance over the department's digital portfolio (following Director-General approval) and ensures the department addresses its information management and security obligations, including the performance of the Information Security Management System (ISMS).

Policy and Insights Leadership Committee

The Policy and Insights Leadership Committee is chaired by the Deputy Director-General, Environmental Policy and Programs, and comprises key Executive Directors and Directors involved in higher-level policy development. The committee coordinates and improves policy and strategy development activities across the department. It ensures that policy development is:

- consistently informed by the best available policy approaches, including demonstrated principles, methods, tools, and frameworks
- underpinned by the best available science, research and consultation
- enabled by open and creative enquiry, commitment to complex problem-solving and a focus on collaborative solutions
- appropriately supported by the department's structure, human resources and culture.

Business and Corporate Partnership Board

The Business and Corporate Partnership (BCP) delivers corporate services and business programs to a core group of three Queensland Government departments. The BCP Board is responsible for the long-term performance and business success of the BCP. Its role is to provide leadership and set the strategic direction of the partnership.

The BCP operates through three corporate hubs—DES, Department of Agriculture and Fisheries, and Department of Resources. Each hub is managed by a Head of Corporate, who is responsible for delivering a set of core services to the host agency and a selection of cooperative services to partnering agencies. The intent of this model is to ensure economies of scale, service integration, consistent service delivery, scalability, flexibility and responsiveness.

Accountability and risk management

Internal audit

Internal Audit Services provides an independent and objective assurance function to the Director-General in discharging responsibilities under section 78 of the *Financial Accountability Act 2009*. Its functions include:

- developing an Internal Audit Charter
- planning the internal audit program
- reporting internal audit issues
- managing the department's relationship with the Queensland Audit Office (QAO) and other external auditors
- supporting the QAO with its annual external audit of agency financial statements.

Internal Audit operates in accordance with the Internal Audit Charter, Audit Committee Guidelines issued by Queensland Treasury and Internal Audit Annual Plan—a risk-based plan endorsed by the Audit and Risk Committee and approved by the Director-General. Internal Audit assists the Audit and Risk Committee obtain independent assurance of its responsibilities, including risk management, internal controls, financial statements, internal and external audit matters, and governance. The internal audit function is independent of management and the external auditors.

External scrutiny

Independent scrutiny of government performance may be carried out by several external entities. Significant external audits and reviews undertaken during the year are detailed below.

Queensland Audit Office – Regulating animal welfare services (Report 6: 2021–22) (Tabled 30 November 2021)

The Department of Agriculture and Fisheries (DAF) and RSPCA Queensland deliver animal welfare services under the *Animal Care and Protection Act 2001*. The Act gives the RSPCA powers to perform animal welfare investigations on behalf of the state. DAF has engaged RSPCA Queensland to provide animal welfare services predominantly in the coastal areas of Queensland and from the Gold Coast to Cairns.

The QAO assessed the effectiveness of DAF engagement with RSPCA Queensland.

During the review QAO identified one good practice for all regulators:

- All public sector regulators and oversight bodies self-assess against better practices in Appendix C *Good regulatory practices* and, where necessary, implement changes to enhance their regulatory performance.

This recommendation will be considered in conjunction with legislative compliance framework review and process for annual report on regulatory performance which is due in December each year.

Queensland Audit Office – State entities 2021 (Report 14: 2021–22) (Tabled 11 April 2022)

This report summarises the audit results of 229 Queensland state government entities, including the 21 core government departments.

The financial statements of all departments, government owned corporations, most statutory bodies and the entities they control are reliable and comply with relevant laws and standards.

However, QAO provided some recommendations for all entities to consider:

- Improve timeliness of financial statements being made publicly available (departments and relevant ministers)
- Ensure consistent payroll processes are implemented (all entities)
- Review appropriateness of financial delegations and of controls in place to prevent unauthorised grant approvals (all entities)
- Review procurement policies and manuals (all entities).

The recommendations relating to consistent payroll processes; appropriateness of financial delegations to prevent unauthorised grant approvals; and review of procurement policies and manual have all been completed. The recommendation relating to timeliness of financial statements being made publicly available will be considered in conjunction with the annual reporting process for 2021–22 and in consultation with the Chief Finance Officer and independent statutory offices.

Crime and Corruption Commission – Misuse of public resources: how effectively are agencies minimising risks? (Tabled June 2022)

The Crime and Corruption Commission (CCC) conducted an audit of seven agencies (including DES) to determine how effectively they reduce the risk/incidence, and deal with allegations of, fraud and corruption involving misuse of public resources. The Audit found that agencies dealt appropriately with allegations in most instances, had sound policies and procedures in place relating to the use of public resources, undertook sound awareness raising activities and had sound regimes in place for detecting wrongdoing.

The Audit also made a number of recommendations for improvement including in relation to record keeping and management of bulk fuels. While these recommendations were not directed to DES, we have noted them for consideration as part of our focus on continuous improvement.

Risk management

The department's risk management policy is based on the international risk management standard (ISO 31000:2018) and Queensland Treasury's risk management guidelines. These provide a sound framework for managing risks consistently across the department.

The department's risk appetite statement applies to all risk management decision-making. It encourages prudent risk assessments and escalation when appropriate. Key strategic risks and opportunities are identified as part of our annual strategic planning process. Risks that may have an impact on objectives are identified by areas as part of their business planning and operations.

Strategic and operational risks are reviewed regularly to monitor risk treatments and the overall effectiveness of controls. Strategic and operational risks are reported quarterly to management and the Audit and Risk Committee. This year, the department reviewed and updated its risk management policy and appetite statement and has worked towards improving the integration of risk management into divisional management teams. A new 'Enterprise Risk Management System' was also introduced to help further integrate risk into the department's business.

Information Security Attestation

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

Recordkeeping

The department has a comprehensive records management framework that is consistent with the *Public Records Act 2002*, *Public Service Act 2008* and the Queensland State Archives (QSA) Records Governance Policy. Departmental policies are in place which allocate responsibilities for recordkeeping.

The records management framework includes an appraisal and disposal program, management of paper records, retrieval and digital delivery of records, an electronic document and records management system (eDRMS), assessment of records compliance in business systems, training, support, and a program of permanent records transfers to QSA.

A new strategic recordkeeping plan has been developed which focuses on managing records following a risk and value approach. The corporate eDRMS has been upgraded across the department.

There is an end-to-end recordkeeping service supporting business areas develop an effective recordkeeping culture and applying new technologies to maximise the use of digital records. Digital recordkeeping is implemented through increasing use of the corporate eDRMS, automated capture of records, and records compliant business systems. The Digitisation Disposal Policy enables the early disposal of paper records which have been digitised and are managed securely. Key legacy email records have been captured into the corporate eDRMS. Analysis of agency processes for improved recordkeeping practices and risk mitigation is ongoing.

The records held in the corporate eDRMS have file structures with appropriate security markings and access controls according to the Information Security Policy. There have been no security breaches of this system. Online eDRMS training is available for all staff.

The department is using the QSA ArchivesGateway to administer retrievals of files and access controls for permanent departmental records held at QSA.

Records are retained in accordance with approved general administrative and core business retention and disposal schedules.

Information systems

The department maintains critical information systems to support its services, including:

- Macropods Online—online platform for macropod harvesting and dealer licences, payment of fees, and maintenance of statutory record-keeping requirements
- Parks and Forests Permitting Hub—online permit system for activities in areas managed by Queensland Parks and Wildlife Services and Partnerships
- Environmental Authorities Hub—electronic lodgement and processing of Environmental Authority applications and annual returns
- Compliance Hub—contains community notification and compliance records for Environmental Services and Regulation Division
- Living Heritage Information System—places on the Queensland Heritage Register and other places of significant cultural heritage value
- Property (Lot on Plan) Searches—allows the public to search for coastal development, contaminated land and heritage affect
- Air Quality Database—downloads and manages weather and air pollution data from stations statewide
- Public Register Portal—provides access to public registers searchable online
- Waste Tracking—collects, stores, manages and audits waste tracking data
- National Parks Booking System—National Parks camping and vehicle permits
- Corporate systems—manage correspondence, finance and human resources information
- DES intranet and internet—information and services to employees and the public
- The Accelerating Science Delivery Innovation (ASDI) program delivering platforms, technologies and standards to remediate and modernise Science Division's systems.

Our people

Workforce profile

We employ a diverse range of talented people who work together to provide services to Queenslanders and deliver the government's strategic priorities. We strive to create workplaces where diversity is celebrated, career development is encouraged, and wellbeing, health and safety are valued.

The table at Figure 1 presents the workforce profile data by full-time equivalent (FTE) as at the last full fortnight of the June quarter.

Figure 1: Workforce profile data

	FTE
Total FTE for DES	2770.3

Note:

1. The FTE figure reflects Minimum Obligatory Human Resource Information (MOHRI) collected and reported as at 17 June 2022 as the last full pay fortnight for the year.

The table at Figure 2 presents the target group data as at the last full fortnight of the June quarter.

Figure 2: Target group data¹

Gender	Number (Headcount)²	Percentage of total workforce (Calculated on headcount)
Woman	1486	50.5%
Man	1451	49.3%
Non-binary	8	0.3%
Diversity Groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	1486	50.5%
Aboriginal Peoples and Torres Strait Islander Peoples	126	4.3%
People with disability	120	4.1%
Culturally and Linguistically Diverse – Born overseas	54	1.8%
Culturally and Linguistically Diverse – Speak a language at home other than English (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages)	71	2.4%
	Number (Headcount)	Percentage of total Leadership Cohort (Calculated on headcount)
Women in Leadership Roles ³	62	47.3%

Notes:

1. To ensure privacy, in tables where there are less than 5 respondents in a category, specific numbers should be replaced by <5.
2. Headcount is higher than the FTE count due to part-time and job share arrangements.
3. Women in Leadership Roles are considered those positions that are Senior Officer and equivalent and above.

Workforce planning and performance

We are committed to attracting and retaining a workforce that is inclusive, diverse, engaged, agile and high performing. To meet the challenges of the future, DES has developed a four-year strategic workforce plan based on:

- embracing change—to remain an innovative, dynamic and agile workforce
- creating an inclusive and engaged workforce—marked by diversity, flexibility and wellbeing
- acquiring skilled talent and encouraging growth—through leadership, staff development and career pathways
- future-proofing our workforce—using evidence-based decision-making through analytical insights and effective workforce planning and management.

Talent acquisition

Onboarding

All new employees undertake an induction process to:

- provide a smooth transition into DES and the work environment
- provide information on employment conditions and entitlements
- help new starters understand the responsibilities and behaviours expected of them by the Queensland Government and DES
- provide an understanding of the function and operations of DES as well as their business group or work unit.

The induction process includes online courses for new employees:

- Welcome to DES
- Code of Conduct
- Emergency Safety
- Fraud and Corruption Awareness
- Work, Health and Safety
- Cultural awareness
- Information Privacy Awareness
- Starting the Journey
- Public Entities and the Queensland *Human Rights Act 2019*
- Disability Awareness
- Procurement 101
- Financial Delegations
- Information Security
- Recognise, Respond and Refer – Domestic and Family Violence Awareness.

Career pathway programs

DES supports a range of career pathway programs to ensure we have the right people with the right skills in the future. For example, in 2021, five First Nations school leavers were recruited to participate in the DES Gap Year program. The Gap Year Program is an 18-month entry-level employment program which allows young Aboriginal and Torres Strait Islander high school leavers to enter the DES workforce after graduating. As a talent pipeline, the program strengthens the representation of First Nations people in DES by providing equitable and tailored opportunities for young Indigenous people.

Industry placement opportunities were also provided for 37 university students as part of their degree requirements. These students came from a range of disciplines including environmental management and law.

Maximising performance

Planning for performance

All employees participate in performance and development planning (P&DP) processes throughout the year. Consistent with the positive performance principles in the *Public Service Act 2008*, managers and staff are required to have regular and meaningful conversations about achievements and development needs. Employees are encouraged to consider a range of development options, including on-the-job training, self-directed eLearning modules via iLearn, Hot Tasks, relieving, short-term projects, coaching and mentoring, as well as participation in formal development activities.

Reward and recognition

DES values its employees and recognises that high performance depends on the success and achievements of staff. The DES reward and recognition initiatives support a healthy and positive workplace culture and include:

- DES Excellence Awards
- Public Service Medals
- Premier's Awards for Excellence in Public Service Delivery
- Director-General's Safety Behaviour Awards
- Certificates of Service
- Divisional and local awards
- Informal initiatives by supervisors and managers to recognise and celebrate the value and contributions of their staff.

Building capability

DES continues to support staff to develop critical skills and assist them in their career development. We provide a broad range of training and development opportunities for our staff, using the 70:20:10 model of learning and development and aligned to the Leadership Capabilities for Queensland. Development opportunities cover technical training, management and leadership, cultural capability training, disability awareness, and business and interpersonal skills. Employees have access to a range of other opportunities, including further education, conferences and seminars. Staff also make use of on-the-job development opportunities through self-directed learning, stretch projects, secondments and higher duties arrangements.

In 2021–22, the corporate training calendar continued to include virtual course offerings to remain accessible to individuals utilising flexible work arrangements, as well as those who are geographically dispersed. The corporate training calendar was also further focused on initiatives and programs that help foster respectful workplaces across DES.

Mentoring programs

This year, we further developed a new approach to mentoring, built on the learnings of previous successful programs as well as the lessons learnt from COVID-19. An online mentoring platform provides an entirely online solution allowing employees to self-source mentors and drive their own development journey. With further challenges experienced during 2021–22, the mentoring program has been successful in enabling employees to connect with each other across the state and develop meaningful relationships.

The program was evaluated in February 2022 to assess its functionality and ensure it continues to meet employees' needs. There was an overwhelmingly positive response from participants in the program, with each employee able to utilise the platform to meet their needs. Ongoing promotion and awareness of the program continues to increase participation and at 30 June 2022, the program had 41 mentors and 62 mentees with 19 active matches across four programs (general, First Nations, Women in Leadership and technical).

Leadership and management development

In 2021–22, DES continued to deliver the foundational and advanced leadership programs, aligned to the Leadership Competencies for Queensland. The foundational program, Framing Leadership, aims to develop current and aspiring leaders (levels AO3–AO6 or equivalent), with the foundational skills to take on new leadership challenges. The advanced program, Leadership in Focus, aims to help further hone the skills of leaders AO7–SO level and equivalent. This financial year, 38 employees participated in these leadership programs.

Several other leadership development programs were also offered this year:

- Six employees completed the People Matters program, a three-day, hands-on development program that equips emerging leaders with foundational leadership skills.
- Four employees continued their participation in the Public Sector Management Program, an 18-month program that provides current and aspiring leaders with the knowledge and skills to successfully manage the business-of-government.

Two other leadership initiatives continued to be offered to all employees. LEAD4QLD is a paid leadership capability assessment, providing employees with insights to their leadership strengths and development areas. Competency Compass is a free, interactive online tool that helps employees reflect on their leadership skills and prioritise areas for development.

In addition, 40 employees are currently participating in the EZRA coaching program for middle level managers. Two additional cohorts are planned for the remainder of 2022. In this program, participants receive unlimited access to a professional leadership coach for three months to focus on their development and help work through leadership challenges they may be facing.

We are also designing and delivering a new leadership program, called Leading at DES. This program aims to build the foundational and functional skills that leaders need in today's environment, in order to build and maintain respectful workplaces across DES. This program will contain eight modules, including Self-Leadership, Managing for Success, Finance, Systems and Processes, Governance and Accountability, Strategic Operational and Workforce Planning, Recruitment and Onboarding, and the MATE Bystander program. The Leading at DES program forms part of the greater Respectful Workplaces program of work.

A diverse and inclusive culture

Despite this year's challenges, we maintained our focus on building a workforce that is inclusive and reflects the communities we serve. We continued to integrate diversity and inclusion considerations in all our programs and initiatives, including through our Cultural Capability Action Plan, Reconciliation Action Plan, Multicultural Action Plan and Disability Service Plan.

On 22 April 2022, we marked the 12-month anniversary of the launch of the DES Gurra Gurra Framework 2020–2026. This framework has been integral in reframing our relationships with First Nations peoples and incorporating their perspectives in everything we do. During the year, we also progressed the First Nations Employment and Development Action Plan 2020–25, working across DES to strengthen the attraction and retention of First Nations employees.

We recognise the importance of acknowledging and celebrating days of cultural significance, to increase cultural awareness and recognise the importance of diversity. This year, we promoted and celebrated:

- NAIDOC week—recognised and celebrated virtually in July 2021
- Disability Action Week—during which employees and supervisors could attend disability confidence sessions as well as participate in online learning such as the SBS Disability Inclusion Program. Following promotion of the SBS online module the People and Culture team held a debrief session where employees could come together, share their learnings and reflect on how they could transfer their learnings to the workplace
- International Women's Day and Queensland Women's Week—where we had record attendance at a live Teams event with 649 employees hearing from the Honourable Meaghan Scanlon, Minister for the Environment and the Great Barrier Reef and Minister for Science and Youth Affairs, guest speaker Jessica Rudd, the DES Director-General and a panel of DES employees who discussed the 2022 theme of #BreaktheBias
- a new suite of awareness raising sessions, including; Unconscious Bias, Gender Identity, Words at Work, Hybrid Inclusion 101, Managing for team Wellbeing, SBS Inclusion online modules, and the Certificate IV in Indigenous Cultural Capability.

Taking a stand against domestic and family violence—Not now, not ever. We're putting an end to domestic violence.

In 2021–22, we continued our focus on raising awareness and building capability in recognising the signs of Domestic and Family Violence (DFV), responding to those who use harmful, abusive or violent behaviour, and supporting those affected. We also worked towards DES' White Ribbon reaccreditation and achieved this on 28 April 2022.

This year, we:

- communicated ELT's statement of commitment to a workplace free from sexual harassment
- facilitated 2 DFV Specialist sessions to ensure that employees have the skills and awareness to recognise the signs of DFV, respond with empathy and refer those affected to appropriate support
- continued to deliver the MATE Bystander program. A total of 331 employees have completed the program this year and 310 are part of the Bystander Teams channel
- ensured employees were aware of the support available from the Employee Assistance Service for employees affected by violence
- launched Module 2 of the Recognise, Respond, Refer – Domestic and Family Violence Awareness course, as well as continuing to promote the original session. A total of 323 employees have completed Module 1, with another 15 employees completing the manager module during the period.

There has been an ongoing review and consideration of the risks of violence and/or abuse against employees, with this incorporated into our risk register.

Our staff also actively volunteered to help address DFV in the community by:

- fundraising \$4,985 to support 2 women's shelters within Queensland—Maybanke in Brisbane and Flora House in Townsville
- participating in the Darkness to Daylight CEO Challenge, with 12 employees raising \$2,316 for frontline support services.

Employee health and wellbeing

This year, we continued implementation of the DES safety management system and further improved our compliance processes. We also:

- redeveloped our WHS reporting by developing a PowerBI WHS Dashboard
- established the DES Mental Health Support Officer Network by training 46 staff in Mental Health First Aid across the state
- established an Employee Support Office role to provide guidance and assistance to staff involved in complex HR processes
- commenced a review into incident reporting and corrective actions tracking processes with a view to automate the activity
- continued our wellness program, ensuring employees have access to skin cancer checks, flu vaccinations, mental health awareness sessions, nutritional information, financial fitness seminars and corporate memberships for health insurance
- continued to manage the impacts of COVID-19 on our workforce and stakeholders, maintaining focus on safe working environments
- held the Director-General's Safety Behaviour Awards during Work Safe Month (October 2021) to reinforce our positive safety culture.

Early retirement, redundancy and retrenchment

During the period, three employees received voluntary redundancy packages at a cost of \$290,867 (gross) (including accrued leave entitlements). Two of these staff were in a job share arrangement.

Human rights—Respect. Protect. Promote.

Actions taken to further the objects of the Act

The department has continued to participate in the Queensland Government inter-departmental working group on human rights, and to promote human rights internally through its own Human Rights Act Working Group and networks. The Working Group has representatives from each of the department's five divisions and relevant areas of Corporate Services, such as complaints and corporate governance.

The implementation of human rights in the department has progressed to a 'business as

usual' operations approach, focussed on specific issues or implementation questions. A review of the objectives and membership of the internal working group is underway to ensure its ongoing role in this regard. The department continues to monitor new legal analysis and policy and practice advice on human rights.

The department requires all new staff to complete mandatory training on the department's human rights responsibilities as part of their induction. Tailored refresher workshops have also been held for current staff in key policy and program areas across the department.

Human Rights complaints received by the agency

Over the past year, the department reported that it had not received any human rights complaints, satisfying its reporting obligations under section 97(2)(b) of the *Human Rights Act 2019*. The department has yet to receive a substantiated complaint relating to human rights since the commencement of the legislation.

Reviews for compatibility with human rights

In response to section 97(2)(c) and under the supervision of its internal Human Rights Working Group, the department completed a full review of all policies and procedures. The review found that the department complied with the Act. A small number of documents are being updated to fully align with the legislation.

Human rights watching briefs

The department has continued to keep a watching brief on the *Waratah Coal Pty Ltd v. Youth Verdict Ltd and Others* case currently before the Land Court.

The department has maintained its engagement with other agencies and the Human Rights Commission on the specific application of Section 28 of the *Human Rights Act 2019* (Cultural Rights for Aboriginal People and Torres Strait Islander People), to ensure legal compliance and strengthen policy (including the department's *Gurra Gurra Framework*).

Queensland Heritage Council Annual Report 2021–22

Introduction

Queensland's cultural heritage is conserved for the community and future generations through the provisions of the *Queensland Heritage Act 1992* (the Heritage Act), which establishes the Queensland Heritage Council (Heritage Council), a 12-member independent and impartial body with the main functions of:

- deciding places to be entered in or removed from the Queensland Heritage Register (Heritage Register)
- advising the responsible Minister about conserving Queensland's cultural heritage
- advising and making recommendations to relevant Ministers on development proposed by State Government departments on State Heritage Places
- encouraging community interest in and understanding of Queensland's cultural heritage
- advising government and community organisations on appropriate management of cultural heritage places, and
- performing other functions delegated to the Heritage Council by the responsible Minister.

The Department of Environment and Science (DES) supports and funds the Heritage Council's operations through the Heritage Branch in the Environmental Policy and Programs division. Heritage Council members are remunerated in accordance with the *Remuneration Procedures For Part-Time Chairs and Members of Queensland Government Bodies* as approved by the Governor in Council.

In Queensland, the Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (DSDSATSIP) has responsibility for cultural heritage protected under the *Aboriginal Cultural Heritage Act 2003* and the *Torres Strait Islander Cultural Heritage Act 2003*. The Heritage Council, in consultation with DES, works with DSDSATSIP on cultural heritage matters where their respective responsibilities overlap (for example, where a place of Aboriginal or Torres Strait Islander cultural heritage significance is also listed on the Heritage Register).

Membership

The Governor in Council appoints the 12 Heritage Council members, with the Heritage Act requiring that five members represent specific organisations and relevant interests, and seven members be appointed for their heritage knowledge, expertise and interest. Terms of appointment are up to three years, with a maximum six years' continuous membership.

In 2021–22, four new appointments and three re-appointments to the Heritage Council occurred, including the inaugural appointment of an identified First Nations member, Ms Ashleigh Hyland. In September 2020, the Heritage Council resolved to endorse the Dhawura Ngilan: A vision for Aboriginal and Torres Strait Islander heritage in Australia initiative of the Heritage Chairs and Officials of Australia and New Zealand (HCOANZ). A vision that would present a united voice for Indigenous Australians' heritage aspirations for the next decade. The Heritage Council is strongly committed to contributing to the work being led nationally through HCOANZ and is further empowered to do so with First Nations representation.

On 30 June 2022, Heritage Council members were:

- Ms Leslie Shirreffs PSM, Chair and expert representative (**new appointment**)
- Cr George Seymour, Deputy Chair and expert representative
- Cr Marnie Doyle, representing the Local Government Association of Queensland (**new appointment**)
- Ms Melissa Barnett – representing the interests of rural industries (**new appointment**)
- Ms Ashleigh Hyland, a proud Anaiwan woman and Project Manager with experience in sustainability, climate change resilience and First Nations engagement (**new appointment**)
- Mr Andrew Ladlay, representing the National Trust of Australia (Queensland) (**re-appointment**)
- Ms Ann-Marie Allan, representing the Queensland Council of Unions (**re-appointment**)
- Mr Andrew Barnes, a structural engineer and authority on heritage conservation (**re-appointment**)

- Mr Stuart Lummis, representing the interests of property owners and managers
- Ms Judy Brien, a barrister with specialised knowledge in heritage and planning and environment law
- Ms Alice Hampson, an architect, writer and architectural historian
- Dr Katie McConnel, a historian, writer and academic specialising in local heritage and history.

The Heritage Council would like to warmly acknowledge the contribution of outgoing members Ms Debbie Best (Chair 2017–2021, Deputy Chair 2016), Ms Kathy Davis (expert representative 2017–2021) and Ms Judy Peters (Local Government Association of Queensland representative 2017–2021), for their service and commitment to conserving Queensland’s heritage.

Key activities

Key Heritage Council activities during 2021–22 included:

- delivery of the Queensland Heritage Advisory Panel (QHAP) findings in its final report to the Honourable Meaghan Scanlon MP, Minister for the Environment and the Great Barrier Reef and Minister for Science and Youth Affairs. Established in April 2021, under the auspices of the Heritage Council following a formal request from Minister Scanlon, QHAP investigated and reported on options to improve protections for Queensland’s heritage places. The QHAP final report included a number of recommendations
- the implementation of all report recommendations is considered crucial to improving Queensland’s heritage protection system. The Heritage Council looks forward to working closely with the Queensland Government and other key stakeholders to progress this important initiative
- entering 5 new places in the Heritage Register
- providing heritage advice to the Queensland Government and other relevant agencies on major construction projects affecting State Heritage Places, including the New Performing Arts Venue at the Queensland Performing Arts Centre, All Ages Learning Centre at the Queensland Art Gallery and those part of the Queen’s Wharf Brisbane Priority Development Area
- making a submission to the Australian Parliament’s Joint Standing Committee on Treaties, indicating its support for Australia’s ratification of the *2001 UNESCO Convention*

on the Protection of the Underwater Cultural Heritage

- attendance by Ms Shirreffs, Chair, at the Heritage Chairs and Officials of Australia and New Zealand meeting on 23 May 2022.

Meetings and business continuity

The Heritage Council met 12 times during 2021–22. Meetings in 2021 were held on 30 July, 3 September, 8 October, 12 November and 10 December. Meetings in 2022 were held on 28 January, 25 February, 8 March, 25 March, 29 April, 27 May and 24 June.

The Heritage Council continued to progress the state’s necessary heritage work during the global COVID-19 pandemic, meeting remotely several times as required during 2021–22. As restrictions have progressively eased, the Heritage Council has been able to return to its typical meeting format, with departmental representatives and relevant stakeholders attending in person.

As with the 2020–21 reporting period, the Heritage Council was unable to undertake regional visits to meet with local government representatives and owners during the year. Regional visits are an invaluable opportunity for the Heritage Council to engage at a local level with heritage stakeholders across the state. It is anticipated that these visits will recommence in 2022–23.

The Queensland Heritage Register

The Heritage Register is the Heritage Act’s main mechanism for protecting Queensland’s cultural heritage. A key function of the Heritage Council is to decide on applications to enter places in the Heritage Register.

Each application is carefully considered by the Heritage Council to ensure the Heritage Register is a representative and comprehensive state-wide record of Queensland’s cultural heritage places. The Heritage Register contains a diverse range of places such as community halls, theatres, rural and suburban homes, commercial and government buildings, places of worship, roads, bridges, railways, mining sites, burial places, sites of public recreation, parks and gardens and even specific trees, such as Barcaldine’s Tree of Knowledge.

There were 1,798 places on the Heritage Register as of 30 June 2022, with the Heritage Council deciding to enter 5 new places in 2021–22. Details of decisions made regarding the Heritage Register are below.

Places entered

- Ayr Masonic Temple, Ayr
- Carpenter Hall House, Wilston
- Willard's Farm (former), Birkdale
- Wilston Methodist Memorial Church (former), Wilston
- Allan Cunningham Monument, Cunningham's Gap, Tarome.

Places not entered

- Patrick English Pavilion, Malanda
- Australian Environmental Studies Building, Griffith University, Nathan.

It is essential that Heritage Register entries for State Heritage Places remain current. In its statutory role, the Heritage Council considers proposed amendments to entries so that information about the significance of heritage places and their evolution over time is correctly recorded. During 2021–22, the Heritage Council made decisions to update the entries listed below.

Register entries revised with agreement from the Heritage Council and place owners:

- Commonwealth Acetate of Lime Factory (former), Colmslie
- Early Granite Kerb and Channel System, Cooktown
- Middenbury, Toowong
- Tyson Manor – Strathmore, Toowoomba
- Burnett Bridge, Bundaberg
- St Brigids Church, Rosewood
- St James' Hall, Warwick
- Sunnyside Sugar Plantation (former) Remains, Windermere
- Victoria Park, Spring Hill.

Places entered as additional land to existing entry

- Nil

Places removed

- Nil

Places partly removed (part of the site)

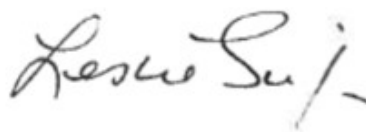
- Meringa Sugar Experiment Station, Meringa, Gordonvale.

Place removed (as a destroyed place)

- Nil

Notable new entries in the Heritage Register during 2021–22 included:

- Carpenter Hall House, Wilston (1986) a five-storey tower-like residence at Wilston, designed by Queensland architect, Russell Hall. This highly distinctive and exceptional timber-framed house is an important example of the way the state's architectural profession were reworking the characteristics of traditional Queensland housing in the late twentieth century
- Allan Cunningham Monument, Cunningham's Gap, Tarome, built in 1927 to commemorate the centenary of the first European to locate Cunningham's Gap. It marks the place where explorer and botanist, Allan Cunningham (1791-1839), traversed the Great Dividing Range in 1828. Aesthetically significant for its landmark and architectural qualities, it is an excellent work of the Warwick-based architectural partnership Dornbusch & Connolly.



Leslie Shirreffs

Chair, Queensland Heritage Council

DEPARTMENT OF ENVIRONMENT AND SCIENCE

**Financial Statements
for the year ended 30 June 2022**



**Department of Environment and Science
for the year ended 30 June 2022**

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for the year ended 30 June 2022
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**Department of Environment and Science
Statement of Comprehensive Income
for the year ended 30 June 2022**

OPERATING RESULT	Notes	2022 \$'000	2021 \$'000
Income from continuing operations			
<i>Revenue</i>			
Appropriation revenue	B1-1	1,297,399	672,700
User charges and fees	B1-2	102,245	109,513
Grants and other contributions	B1-3	86,066	70,709
Royalties and land rents		1,345	1,283
Other revenue	B1-4	6,543	9,257
Total revenue		1,493,598	863,462
Gains on disposal		963	250
Gains on fair value movement of investments	A4	2	-
Revaluation increment	C4-1	54,935	66,568
Total income from continuing operations		1,549,498	930,280
Expenses from continuing operations			
Employee expenses	B2-1	310,806	305,687
Supplies and services	B2-2	181,666	203,954
Grants and subsidies	B2-3	925,219	267,143
Depreciation and amortisation		47,582	65,178
Other expenses	B2-4	4,571	6,503
Total expenses from continuing operations		1,469,844	848,465
Operating result from continuing operations		79,654	81,815
Other comprehensive income			
Increase in asset revaluation surplus	C4-1	267,236	95,000
Total other comprehensive income		267,236	95,000
Total comprehensive income		346,890	176,815

*An explanation of major variances is included at Note E1.
The accompanying notes form part of these financial statements.*

Department of Environment and Science
Statement of Comprehensive Income by Major Departmental Service
for the year ended 30 June 2022

	Environmental Policy, Programs and Regulation	Parks, Wildlife and Conservation	Science	Youth Engagement	Heritage Protection	Corporate Partnership	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income from continuing operations							
Appropriation revenue	913,980	281,219	88,305	3,541	6,728	3,626	1,297,399
User charges and fees	69,814	30,776	1,469	27	159	-	102,245
Grants and other contributions	25,173	51,648	8,685	559	1	-	86,066
Royalties and land rents	-	1,345	-	-	-	-	1,345
Other revenue	1,019	5,499	12	5	8	-	6,543
Total revenue	1,009,986	370,487	98,471	4,132	6,896	3,626	1,493,598
Gains on disposal	5	900	58	-	-	-	963
Gains on fair value movement of investments	2	-	-	-	-	-	2
Revaluation increment	-	54,935	-	-	-	-	54,935
Total income from continuing operations	1,009,993	426,322	98,529	4,132	6,896	3,626	1,549,498
Expenses from continuing operations							
Employee expenses	94,736	162,966	46,155	1,775	3,469	1,705	310,806
Supplies and services	45,916	97,899	32,989	2,315	838	1,709	181,666
Grants and subsidies	853,816	60,026	8,945	26	2,406	-	925,219
Depreciation and amortisation	3,552	35,760	8,201	10	59	-	47,582
Other expenses	868	2,849	582	20	40	212	4,571
Total expenses from continuing	998,888	359,500	96,872	4,146	6,812	3,626	1,469,844
Operating result from continuing	11,105	66,822	1,657	(14)	84	-	79,654
Other comprehensive income							
Increase in asset revaluation surplus	-	267,236	-	-	-	-	267,236
Total other comprehensive income	-	267,236	-	-	-	-	267,236
Total comprehensive income	11,105	334,058	1,657	(14)	84	-	346,890

Department of Environment and Science
Statement of Comprehensive Income by Major Departmental Service
for the year ended 30 June 2021

	Environmental Policy, Programs and Regulation	Parks, Wildlife and Conservation	Science	Youth Engagement	Arts Queensland	Heritage Protection	CAA	Corporate Partnership	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income from continuing operations									
Appropriation revenue	256,444	270,728	84,066	1,906	51,039	4,989	-	3,528	672,700
User charges and fees	67,715	32,023	1,723	-	3,893	181	3,982	-	109,517
Grants and other contributions	15,761	44,283	8,000	292	2,372	1	-	-	70,709
Royalties and land rents	-	1,283	-	-	-	-	-	-	1,283
Other revenue	2,470	4,926	50	-	1,804	3	-	-	9,253
Total revenue	342,390	353,243	93,839	2,198	59,108	5,174	3,982	3,528	863,462
Gains on disposal	-	250	-	-	-	-	-	-	250
Revaluation increment	-	66,568	-	-	-	-	-	-	66,568
Total income from continuing operations	342,390	420,061	93,839	2,198	59,108	5,174	3,982	3,528	930,280
Expenses from continuing operations									
Employee expenses	90,602	155,688	44,315	758	5,893	3,445	3,376	1,610	305,687
Supplies and services	56,057	96,902	34,631	1,436	11,633	645	941	1,709	203,954
Grants and subsidies	190,953	46,212	7,627	16	21,412	923	-	-	267,143
Depreciation and amortisation	3,499	34,429	6,774	3	20,419	54	-	-	65,178
Other expenses	3,491	2,123	455	14	167	39	5	209	6,503
Total expenses from continuing	344,602	335,354	93,802	2,227	59,524	5,106	4,322	3,528	848,465
Operating result from continuing	(2,212)	84,707	37	(29)	(416)	68	(340)	-	81,815
Other comprehensive income									
Increase in asset revaluation surplus	-	95,000	-	-	-	-	-	-	95,000
Total other comprehensive income	-	95,000	-	-	-	-	-	-	95,000
Total comprehensive income	(2,212)	179,707	37	(29)	(416)	68	(340)	-	176,815

Arts Queensland transferred out of the department through the machinery of government dated 12 November 2020.

Department of Environment and Science
Statement of Financial Position
as at 30 June 2022

	Notes	2022 \$'000	2021 \$'000
Current assets			
Cash and cash equivalents	C1	186,690	114,919
Receivables	C2	28,121	28,800
Prepayments		4,964	4,080
		<u>219,775</u>	<u>147,799</u>
Non-current assets classified as held for sale	C3	945	-
Total current assets		<u>220,720</u>	<u>147,799</u>
Non-current assets			
Receivables	C2	22	39
Property, plant and equipment	C4-1	5,371,904	5,038,435
Intangible assets	C5-1	25,092	25,228
Other financial assets	A4	335	-
Right-of-use assets	C6-1	4,723	3,970
Total non-current assets		<u>5,402,076</u>	<u>5,067,672</u>
Total assets		<u>5,622,796</u>	<u>5,215,471</u>
Current liabilities			
Payables	C7	45,105	24,718
Accrued employee benefits	C8	9,433	9,171
Lease liabilities	C6-1	942	536
Other liabilities		463	311
Total current liabilities		<u>55,943</u>	<u>34,736</u>
Non-current liabilities			
Lease liabilities	C6-1	3,847	3,482
Total non-current liabilities		<u>3,847</u>	<u>3,482</u>
Total liabilities		<u>59,790</u>	<u>38,218</u>
Net assets		<u>5,563,006</u>	<u>5,177,253</u>
Equity			
Contributed equity		4,894,652	4,855,160
Accumulated surplus		223,534	144,509
Asset revaluation surplus		444,820	177,584
Total equity		<u>5,563,006</u>	<u>5,177,253</u>

*An explanation of major variances is included at Note E1.
The accompanying notes form part of these financial statements.*

Department of Environment and Science
Statement of Assets and Liabilities by Major Departmental Service
as at 30 June 2022

	Environmental Policy, Programs and Regulation	Parks, Wildlife and Conservation	Science	Youth Engagement	Heritage Protection	Corporate Partnership	General not attributable	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets								
Cash and cash equivalents	-	-	-	-	-	-	186,690	186,690
Receivables	9,849	13,213	4,446	172	441	-	-	28,121
Non-current assets classified as held for sale	-	945	-	-	-	-	-	945
Other assets	2,765	1,268	844	27	60	-	-	4,964
Total current assets	12,614	15,426	5,290	199	501	-	186,690	220,720
Non-current assets								
Receivables	-	22	-	-	-	-	-	22
Property, plant and equipment	5,190	5,314,596	52,029	16	73	-	-	5,371,904
Intangible assets	10,286	7,102	7,591	7	106	-	-	25,092
Other financial assets	335	-	-	-	-	-	-	335
Right-of-use assets	359	4,157	187	6	14	-	-	4,723
Total non-current assets	16,170	5,325,877	59,807	29	193	-	-	5,402,076
Total assets	28,784	5,341,303	65,097	228	694	-	186,690	5,622,796
Current liabilities								
Payables	12,036	25,753	6,778	164	374	-	-	45,105
Accrued employee benefits	2,956	4,824	1,489	4	108	52	-	9,433
Lease liabilities	125	747	64	2	4	-	-	942
Other liabilities	-	463	-	-	-	-	-	463
Total current liabilities	15,117	31,787	8,331	170	486	52	-	55,943
Non-current liabilities								
Lease liabilities	251	3,451	132	4	9	-	-	3,847
Total non-current liabilities	251	3,451	132	4	9	-	-	3,847
Total liabilities	15,368	35,238	8,463	174	495	52	-	59,790
Net assets	13,416	5,306,065	56,634	54	199	(52)	186,690	5,563,006

Department of Environment and Science
Statement of Assets and Liabilities by Major Departmental Service
as at 30 June 2021

	Environmental Policy, Programs and Regulation	Parks, Wildlife and Conservation	Science	Youth Engagement	Heritage Protection	Corporate Partnership	General not attributable	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets								
Cash and cash equivalents	-	-	-	-	-	-	114,919	114,919
Receivables	10,403	13,468	4,476	11	433	9	-	28,800
Other assets	1,682	1,271	1,052	-	75	-	-	4,080
Total current assets	12,085	14,739	5,528	11	508	9	114,919	147,799
Non-current assets								
Receivables	-	39	-	-	-	-	-	39
Property, plant and equipment	5,308	4,980,889	52,127	33	78	-	-	5,038,435
Intangible assets	8,003	6,924	10,158	-	143	-	-	25,228
Right-of-use assets	11	3,953	5	-	1	-	-	3,970
Total non-current assets	13,322	4,991,805	62,290	33	222	-	-	5,067,672
Total assets	25,407	5,006,544	67,818	44	730	9	114,919	5,215,471
Current liabilities								
Payables	6,048	13,862	3,230	648	167	763	-	24,718
Accrued employee benefits	2,834	4,792	1,350	-	108	87	-	9,171
Lease liabilities	14	514	7	-	1	-	-	536
Unearned revenue	-	311	-	-	-	-	-	311
Total current liabilities	8,896	19,479	4,587	648	276	850	-	34,736
Non-current liabilities								
Lease liabilities	14	3,460	7	-	1	-	-	3,482
Total non-current liabilities	14	3,460	7	-	1	-	-	3,482
Total liabilities	8,910	22,939	4,594	648	277	850	-	38,218
Net assets	16,497	4,983,605	63,224	(604)	453	(841)	114,919	5,177,253

Department of Environment and Science
Statement of Changes in Equity
for the year ended 30 June 2022

		Contributed Equity \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus \$'000	Total \$'000
	Notes				
Balance at 1 July 2021		4,855,160	144,509	177,584	5,177,253
Operating result					
Operating result from continuing operations		-	79,654	-	79,654
Net effect of changes in accounting policy / prior year adjustments		-	(629)	-	(629)
Other comprehensive income					
Increase (decrease) in asset revaluation surplus		-	-	267,236	267,236
Total comprehensive income for the year		-	79,025	267,236	346,261
Transactions with owners as owners					
Appropriated equity injections	C9-2	63,452	-	-	63,452
Appropriated equity withdrawals	C9-2	(30,115)	-	-	(30,115)
Non appropriated equity adjustments		6,155	-	-	6,155
Net transactions with owners as owners		39,492	-	-	39,492
Balance at 30 June 2022		4,894,652	223,534	444,820	5,563,006

		Contributed Equity \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus \$'000	Total \$'000
	Notes				
Balance at 1 July 2020		5,549,132	62,694	82,584	5,694,410
Operating result					
Operating result from continuing operations		-	81,815	-	81,815
Other comprehensive income					
Increase (decrease) in asset revaluation surplus		-	-	95,000	95,000
Total comprehensive income for the year		-	81,815	95,000	176,815
Transactions with owners as owners					
Appropriated equity injections	C9-2	52,393	-	-	52,393
Appropriated equity withdrawals	C9-2	(42,544)	-	-	(42,544)
Net transfers in/(out) from other Queensland Government entities		(701,730)	-	-	(701,730)
Non appropriated equity adjustments		(2,091)	-	-	(2,091)
Net transactions with owners as owners		(693,972)	-	-	(693,972)
Balance at 30 June 2021		4,855,160	144,509	177,584	5,177,253

The accompanying notes form part of these financial statements.

**Department of Environment and Science
Statement of Cash Flows
for the year ended 30 June 2022**

	Notes	2022 \$'000	2021 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Service appropriation receipts		1,317,020	675,539
User charges and fees		104,468	110,486
Grants and other contributions		86,061	69,479
GST input tax credits from ATO		30,554	36,030
GST collected from customers		4,255	5,042
Interest receipts		385	401
Other income		5,628	9,905
<i>Outflows:</i>			
Employee expenses		(310,700)	(309,158)
Supplies and services		(181,799)	(205,711)
Grants and subsidies		(914,014)	(267,728)
GST paid to suppliers		(28,969)	(36,491)
GST remitted to ATO		(4,562)	(5,081)
Other expenses		(4,794)	(391)
Net cash provided by (used in) operating activities	CF-1	<u>103,533</u>	<u>82,322</u>
Cash flows from investing activities			
<i>Inflows:</i>			
Loans and advances		63	-
Proceeds for sales of property, plant and equipment and intangibles		1,357	49
<i>Outflows:</i>			
Loans and advances		-	(265)
Other financial assets		(335)	-
Payments for property, plant, and equipment and intangibles		(65,255)	(70,975)
Net cash provided (used in) investing activities		<u>(64,170)</u>	<u>(71,191)</u>
Cash flows from financing activities			
<i>Inflows:</i>			
Equity injections		63,393	52,279
Borrowings		122	-
<i>Outflows:</i>			
Equity withdrawals		(30,115)	(42,544)
Lease payments		(992)	(752)
Net cash provided by (used in) financing activities		<u>32,408</u>	<u>8,983</u>
Net increase (decrease) in cash and cash equivalents		71,771	20,114
Net increase (decrease) in cash and cash equivalents from restructuring		-	(51,639)
Cash and cash equivalents opening balance		114,919	146,444
Cash and cash equivalents closing balance	C1	<u><u>186,690</u></u>	<u><u>114,919</u></u>

*An explanation of major variances is included at Note E1.
The accompanying notes form part of these financial statements.*

Department of Environment and Science
Notes to the Statement of Cash Flows
for the year ended 30 June 2022

CF-1 Recognition of operating result to net cash from operating activities

	2022	2021
	\$'000	\$'000
Operating surplus/(deficit)	79,654	81,815
<i>Non-cash items included in operating result:</i>		
Depreciation and amortisation expense	47,581	65,178
Land transfers to non-Queensland Government entities	11,206	-
Net asset revaluation (increments)/decrements	(54,935)	(66,568)
Net (gain)/loss on disposal of property, plant and equipment	(252)	1,256
Assets contributed/donated	-	(159)
Change in assets and liabilities		
(Increase) in receivables	104	1,487
(Increase) decrease in long service leave reimbursement receivables	(519)	(364)
(Increase) decrease in annual leave claim receivable	(583)	(2,603)
(Increase) decrease in GST input tax credits receivable	1,271	(678)
(Increase) decrease in other receivables	(898)	(970)
Increase (decrease) in appropriation payable	19,621	2,839
Increase (decrease) in accounts payable	959	1,884
Increase (decrease) in tax payable	27	(8)
Increase (decrease) in GST payable	6	178
Increase (decrease) in accrued employee benefits	262	(904)
Increase (decrease) in other liabilities	29	(61)
Net cash from operating activities	103,533	82,322

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

**SECTION 1
ABOUT THE DEPARTMENT AND THIS FINANCIAL REPORT**

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

The Department of Environment and Science (“the department”) is a Queensland Government Department established under the *Public Service Act 2008* and controlled by the State of Queensland, which is the ultimate parent.

The head office and principal place of business of the department is Level 38, 1 William Street, Brisbane Qld 4000. For information in relation to these financial statements email info@des.qld.gov.au or visit the departmental internet site <http://www.des.qld.gov.au>.

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The department has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury’s Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2021.

The department is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flow which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

New accounting standards applied for the first time in these financial statements are outlined in Note G3.

A1-3 PRESENTATION

Currency and Rounding

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

Comparatives

Comparative information reflects the audited 2020-21 financial statements for the Department of Environment and Science. Comparative information has been restated where necessary to be consistent with disclosures in the current period. Major departmental services are in line with the department’s Service Delivery Statement for the respective years.

Current/Non-Current Classification

Assets and liabilities are classified as either ‘current’ or ‘non-current’ in the Statement of Financial Position and associated notes.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)

A1-3 PRESENTATION (continued)

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 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 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis in this financial report except for the following:

- Land, buildings, infrastructure, major plant and equipment, heritage and cultural assets which are measured at fair value, and
- Provisions expected to be settled 12 or more months after reporting date which are measured at their present value.

Historical Cost

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given 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 amount of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

Fair Value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique. Fair value is determined using one of the following approaches:

- the *market approach* uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets, liabilities or a group of assets and liabilities, such as a business, and
- the *cost approach* reflects the amount that would be required currently to replace the service capacity of an asset. This method includes the current replacement cost methodology.

Where fair value is used, the fair value approach is disclosed.

Present Value

Present value represents the present discounted value of the future net cash inflows that the item is expected to generate (in respect of assets) or the present discounted value of the future net cash outflows expected to settle (in respect of liabilities) in the normal course of business.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)

A1-5 BASIS OF MEASUREMENT (continued)

Net Realisable Value

Net realisable value represents the amount of cash or cash equivalents that could currently be obtained by selling an asset in an orderly disposal.

A1-6 THE REPORTING ENTITY

These financial statements include the value of all revenues, expenses, assets, liabilities and equity of the 'economic entity' comprising the department. All transactions and balances internal to the economic entity have been eliminated in full. Refer Note A4.

A2 DEPARTMENTAL OBJECTIVES

The department's vision is to ensure one of the world's most diverse natural environments is maintained for the health and prosperity of current and future generations. Our purpose is to be effective leaders and partners in managing, protecting and restoring Queensland's natural environment and heritage.

The identity and purpose of the major departmental services undertaken by the department during the 2021-22 year are as follows:

- Environmental Policy, Programs and Regulation Services: Develop, apply and monitor the strategic direction, standards and regulations that guide the operations and activities of businesses, individuals, and state and local governments. Invest strategically to deliver priority environmental outcomes
- Parks, Wildlife and Conservation Services: Expand, manage and conserve protected areas, marine parks, fish and wildlife habitats, forests and recreation areas. Partner with First Nation peoples to co-steward and manage protected areas. Facilitate sustainable recreational opportunities, nature-based tourism and ecotourism. Strengthen biodiversity and threatened species outcomes
- Science: Provide data and scientific knowledge, information and advice to protect our natural environment. Support science and research partnerships in Queensland
- Heritage Protection Services: Protect, promote and ensure Queensland's cultural and built heritage is conserved and enjoyed, and
- Youth Engagement: Support young Queenslanders to look to the future and see limitless possibilities, thrive, and help shape our future state.

In addition to the corporate services provided within the department, the department also participates in a corporate partnership arrangement. Refer to Note G2.

Sources of Departmental Funding

The department is principally funded for the services it delivers by parliamentary appropriations, and the significant revenue collected from the following:

- licencing of environmental services
- recreation and tourism services, and
- grants and contributions from State and Federal Government, and industry.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

A3 ASSOCIATED ENTITIES

Each associated entity is a reporting entity in its own right and the audited financial statements are included in their respective annual reports.

Container Exchange (Qld) Limited (COEX) is a not-for-profit company registered in 2017 after amendment of the *Waste Reduction and Recycling Act 2011*. The function of COEX is to administer the beverage container exchange scheme within Queensland by opening local community collection centres, enter into recycling agreements with waste manufacturers, and provide refunds to consumers for containers presented for recycling. The company was formed during 2017-18 with Coca-Cola Amatil (Aust) Pty Ltd and Lion Pty Ltd, being the only shareholders and members. It has been determined that the department does not have control over the entity, however does have significant influence over the entity. COEX are audited by Grant Thornton.

Queensland Trust for Nature (QTFN) is a conservation-focused, independent, not-for-profit organisation. It was established by the Queensland Government in March 2004 through a Deed of Trust. The Deed assigned the Department of Environment and Science's Director-General as the appointer with the power to appoint or remove trustees or transfer QTFN funds to a new trustee or trustees. There are no powers to direct or influence operating arrangements, other than the above. QTFN are audited by the Auditor-General of Queensland.

The balances below represent the latest audited figures available.

Audited Financial Transactions and Balance of Associated Entities

	COEX		QTFN	
	\$'000 June 2021	\$'000 June 2020	\$'000 June 2021	\$'000 June 2020
Total income	399,396	338,601	6,367	3,644
Total expenses	355,480	316,580	2,601	1,954
Operating result	43,916	22,021	3,766	1,690
Total current assets	128,605	80,327	13,925	6,891
Total non-current assets	855	1,067	7,501	7,355
Total assets	129,460	81,395	21,426	14,246
Total current liabilities	28,679	24,390	1,093	1,287
Total non-current liabilities	13,590	13,729	4,570	1,341
Total liabilities	42,269	38,119	5,663	2,628
Net assets	87,191	43,276	15,763	11,618

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

A4 LAND RESTORATION FUND TRUST

The Land Restoration Fund (LRF) is a Government election commitment to expand carbon farming in Queensland by supporting land sector projects that deliver environmental, social and economic co-benefits to the State. The LRF Trust enters into agreements with landholders for the purchase of Australian Carbon Credit Units (ACCU's) and provides additional funding where the project meets certain criteria for co-benefits, this can include conservation, water quality and indigenous engagement outcomes.

The LRF Trust is structured as a unit trust, with Queensland Treasury Corporation (QTC) as Trustee. QTC's role as trustee involves basic administration of funds to the various Project Investment Agreements on behalf of the State. The department is the sole unit holder of the trust. The department has oversight over the trust, including issue the priority investment plan, investment rules and individual guidelines for each funding round as well as contract management for Project Investment Agreements.

The balances below are included in the controlled transactions and balances of the department.

Financial Transactions and Balance of Land Restoration Fund Trust

	Notes	\$'000
		<u>June 2022</u>
Income		
Interest	B1-4	22
Revaluation increment		<u>2</u>
Total income		24
Total expenses		<u>-</u>
Operating result		<u>24</u>
Current assets		
Cash and cash equivalents	C1	36,462
Other financial assets ⁽¹⁾		335
Prepayments ⁽¹⁾		1,256
Receivables	C2	<u>14</u>
Total current assets		38,067
Current liabilities		
Other liabilities	B2-3	<u>176</u>
Total liabilities		<u>176</u>
Net assets attributable to unit holders		<u><u>37,891</u></u>

⁽¹⁾ Represents ACCU's

As at 30 June 2022 the LRF Trust hold 9500 ACCU's. \$35 million is also being held in the trust to fund LRF's investment in the Queensland Natural Capital Fund. As at 30 June 2021 the department held \$10 worth of units in the trust.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

**SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE**

B1 REVENUE

B1-1 APPROPRIATION REVENUE

	2022	2021
	\$'000	\$'000
Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in the operating result		
Original budgeted appropriation	682,105	727,156
Budget adjustments due to machinery of government	-	(10,917)
Adjusted budgeted appropriation	<u>682,105</u>	<u>716,239</u>
Supplementary amounts:		
Transfers from other headings	11,700	-
Unforeseen expenditure	623,215	-
Lapsed appropriations	-	(40,700)
Total appropriation received (cash)	<u>1,317,020</u>	<u>675,539</u>
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	7,636	25,280
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(27,257)	(7,636)
Less: Transfer of deferred appropriation payable to other departments	-	(20,483)
Net appropriation revenue	<u>1,297,399</u>	<u>672,700</u>
Appropriation revenue recognised in the statement of comprehensive income	<u><u>1,297,399</u></u>	<u><u>672,700</u></u>

Accounting Policy - Appropriation Revenue

Appropriations provided under the *Appropriation Act 2021* 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. Capital appropriations are recognised as adjustments to equity, refer to Note C9.

Disclosure - Variance Analysis

Budget vs actual appropriation revenue - Refer to Note E1-3.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

B1 REVENUE (continued)

B1-2 USER CHARGES AND FEES

	2022	2021
	\$'000	\$'000
Licencing of environmental services	69,852	68,397
Recreation and tourism services	29,448	29,951
Service level agreement revenue ⁽¹⁾	-	3,982
Facilities and carpark revenue ⁽¹⁾	-	3,893
Permits, approvals and resource use	1,235	1,020
Other fees	1,710	2,270
	<u>102,245</u>	<u>109,513</u>

⁽¹⁾ Revenue relates to functions that were transferred out of the department due to the machinery of government dated 12 November 2020.

Accounting Policy - Licencing of Environmental Services and Permits, Approvals and Resource Use

Revenue is recognised on delivery of the goods or services to the customer. AASB 15 *Revenue from Contracts with Customers* does not change the timing of revenue recognition of regulatory fees and user charges. This includes fines, forfeitures and fees that fall under the *Environmental Protection Act 1994* such as Environmentally Relevant Authorities (ERA's) fees, and revenue received for services on receipt of payments. Fees and fines collected, but not controlled, by the department are reported as administered revenue. Refer to Note F1-3.

Disclosure - Recreation and Tourism Services

In response to the COVID-19 pandemic the department has provided relief to businesses and individuals through fee waivers. Refer to Note E1-1.

B1-3 GRANTS AND OTHER CONTRIBUTIONS

	2022	2021
	\$'000	\$'000
Grants from the Commonwealth	40,782	28,089
Grants from external bodies, state and local governments	29,052	26,212
Industry/community contributions	16,085	15,690
Goods and services received below fair value	97	88
Donations, gifts and services	45	15
Contributed assets	5	615
	<u>86,066</u>	<u>70,709</u>

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

B1 REVENUE (continued)

B1-3 GRANTS AND OTHER CONTRIBUTIONS (continued)

Accounting Policy - Grants and Contributions

Grants, contributions and donations revenue arise from non-exchange transactions where the department does not directly give approximately equal value to the grantor.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the department to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied.

Otherwise, the grant is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding.

Accounting Policy - Services Received Below Fair Value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, the amount representing the fair value is recognised as revenue with a corresponding expense for the same amount.

Disclosure - Services Received Below Fair Value

The department receives archival services from Queensland State Archives, Department of Communities, Housing and Digital Economy for \$0.1 million (2021: \$0.1 million). This is an ongoing arrangement that is essential to the department's operations and would have been procured if they were not received for free. An equal amount to the services received below fair value is recognised as a storage cost within accommodation and operating leases. Refer to Note B2-2.

B1-4 OTHER REVENUE

	2022	2021
	\$'000	\$'000
General recoveries	3,739	4,625
Deposits forfeited	-	2,233
Restitution	2,097	1,291
Interest ⁽¹⁾	386	398
Other revenue	321	710
	6,543	9,257

⁽¹⁾ Includes LRF Trust interest revenue of \$0.02 million. Refer to Note A4.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2022	2021
	\$'000	\$'000
Employee benefits		
Wages and salaries	241,551	240,949
Employer superannuation contributions	32,458	32,025
Annual leave levy expense	26,429	24,629
Long service leave levy expense	6,036	5,754
Salary related taxes	130	91
Employee related expenses		
Workers compensation expense	1,464	1,403
Other employee expenses	2,738	836
	310,806	305,687
	2022	2021
Full time equivalent (FTE) employees	2,752	2,696

The FTE figures includes 14 (2021: 15) Business Corporate Partnership (BCP) employees who perform work under the BCP arrangement.

The number of employees, including both full time and part time employees, is measured on a full time equivalent (FTE) basis, reflecting Minimum Obligatory Human Resource Information (MOHRI) at 30 June 2022 (based upon the fortnight ending 1 July 2022) and comparative information at 30 June 2021.

The employee expenses aligned to this department associated with the provision of services to other departments are included in the above figures, refer to Note G2.

Accounting Policy - Wages and Salaries

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates. As the department expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Accounting Policy - Sick Leave Expense

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

B2 EXPENSES (continued)

B2-1 EMPLOYEE EXPENSES (continued)

Accounting Policy - Annual Leave and Long Service Leave

Under the Queensland Government's Annual Leave Central Scheme (ALCS) and Long Service Leave (LSL) Scheme, levies are payable by the department to cover the cost of employees' annual leave and long service leave (including leave loading and on-costs). No provision for annual leave or long service leave is recognised in the department's financial statements. Instead, the provisions are reported on a whole-of-government basis under AASB 1049 *Whole-of-Government and General Government Sector Financial Reporting*. The levies are expensed in the period in which they are payable. Amounts paid to employees for annual and long service leave are claimed from the scheme quarterly in arrears.

Accounting Policy - Superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) 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 by the Treasurer 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.

Accounting Policy - Workers' Compensation Premiums

The department pays premiums to WorkCover Queensland 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.

Key management personnel and remuneration disclosures are detailed in Note G1.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

B2 EXPENSES (continued)

B2-2 SUPPLIES AND SERVICES

	2022	2021
	\$'000	\$'000
Outsourced services	32,994	24,481
Accommodation and operating leases	25,987	31,908
Service costs to other agencies and shared service providers	20,792	27,348
Information and communication technologies	20,615	27,195
Repairs and maintenance	18,917	30,951
Travel	8,882	7,811
Motor vehicle hire - Q fleet	6,544	6,986
Traditional owner services	6,489	2,240
Materials and consumables	5,798	8,225
Motor vehicles - other	5,552	5,002
Legal	4,320	3,756
Agents Commission on Sales	4,071	4,779
Expert examinations and reports	2,710	4,162
Plant and equipment < \$5,000	2,514	3,185
Analytic and data collection services	1,889	2,270
Consultancies, contractors and labour hire	1,716	1,328
Electricity and gas	1,220	2,681
Entertainment, conferences and workshops	1,075	611
Other supplies and services	9,581	9,035
	<u>181,666</u>	<u>203,954</u>

Accounting Policy - Distinction between Grants and Procurement

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

Accounting Policy - Accommodation and operating leases

Lease expenses include lease rentals for short-term leases, leases of low value assets and variable lease payments. Refer to Note C6-1 for breakdown of lease expenses and other lease disclosures.

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework and residential accommodation properties under the Government Employee Housing (GEH) program arise from non-lease arrangements with the Department of Energy and Public Works, who has substantive substitution rights over the assets used within these schemes. Payments are expensed as incurred and categorised within office accommodation and employee housing line items.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

B2 EXPENSES (continued)

B2-3 GRANTS AND SUBSIDIES

	2022	2021
	\$'000	\$'000
Waste reform ⁽¹⁾	833,319	153,549
Protecting environments, ecosystems, habitats & species	47,167	44,367
Land transfers to non-Queensland Government entities ⁽²⁾	11,206	-
Natural disaster	10,311	15,419
Science	8,899	7,625
Improving Great Barrier Reef water quality	5,019	14,555
Water quality management	3,782	3,406
Managing environmental, policy and implementation ⁽³⁾	1,864	3,930
Other ⁽⁴⁾	3,652	24,292
	<u>925,219</u>	<u>267,143</u>

(1) Lump sum annual payments of \$672.4 million were paid to selected councils prior to 30 June 2022 which reflect four years of annual payments (2022-23 to 2025-26), amounts are prescribed by the *Waste Reduction and Recycling Regulation 2011*.

(2) Land transferred at no consideration to traditional owners for the joint management of national parks (Cape York Peninsula Aboriginal Land) and for other protected area.

(3) LRF co-benefit grants of \$0.18 million have been offset by unearned grant revenue from the LRF Trust. Refer to Note A4.

(4) 2021 includes figures related to Arts Queensland grants of \$16.72 million and service level agreement revenue of \$3.98 million. Arts Queensland was transferred out of the department due the machinery of government dated 12 November 2020.

Accounting Policy - Grants and Subsidies

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 directly give approximately equal value in return to the department.

A subsidy payment 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.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

B2 EXPENSES (continued)

B2-4 OTHER EXPENSES

	2022	2021
	\$'000	\$'000
Queensland Government Insurance Fund (QGIF) insurance premiums	2,058	2,322
Disposal of assets	355	1,613
Bad debt expense	921	1,052
Other audit fees	604	545
Queensland Audit Office-external audit fees for audit of the financial statements ⁽¹⁾	384	372
Special payments: ⁽²⁾		
Ex-gratia payments	100	135
Compensation payments	78	76
Other expenses	71	388
	4,571	6,503

⁽¹⁾ Total audit fees quoted by the Queensland Audit Office (QAO) relating to the 2021-22 financial statements are \$0.384 million (2021: \$0.384 million).

⁽²⁾ Special payments represent ex-gratia expenditure and other expenditure transactions that the department is not contractually or legally obligated to make to other parties. Special payments during 2021-22 include the following payments over \$5000:

- ex-gratia payments that the department made for environmentally relevant activities no longer being undertaken
- a one-off ex-gratia payment in relation to a human resource matter.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

**SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION**

C1 CASH AND CASH EQUIVALENTS

	2022	2021
	\$'000	\$'000
Cash at bank	115,383	63,750
Queensland Treasury Corporation (QTC) cash funds	62,656	41,696
Curtis Island Environmental Management Precinct cash at bank	8,650	9,470
Cash on hand	1	3
	186,690	114,919

Accounting Policy - Cash and Cash Equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include cash and cheques received but not banked at 30 June 2022.

Cash and cash equivalents includes balances from the LRF Trust. Refer to Note A4.

The department has an overdraft facility of \$35 million and a business card facility of \$10 million with its balance cleared monthly.

The Curtis Island Environmental Management Precinct bank account is restricted for use within the Curtis Island Environmental Management Precinct.

The department holds three Capital Guaranteed Cash Funds with QTC that are used to hold specific funds as outlined below.

As at 30 June 2022, \$54.00 million (2021: \$35.71 million) is held as a result of financial offset payments in accordance with the *Environmental Offset Act 2014*. The use of these funds is restricted under the Act and can only be used for Conservation purposes or as otherwise permitted under section 86 of the Act.

As at 30 June 2022, \$6.23 million (2021: \$3.57 million) is held for the Commonwealth Reef Trust grant. The use of these funds is restricted and can only be used for reef protection as permitted under the agreement.

As at 30 June 2022, \$2.43 million (2021: \$2.42 million) is held for the future conversion of Yurol and Ringtail State Forests into National Parks. The use of these funds is restricted under the Deed of Funding.

Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022

C2 RECEIVABLES

	Notes	2022 \$'000	2021 \$'000
Current			
Trade debtors		14,210	15,956
Less: Loss allowance	C2-1	<u>(657)</u>	<u>(1,790)</u>
		13,553	14,166
 Advances		 <u>439</u>	 <u>502</u>
		439	502
 GST receivable		 4,838	 6,109
GST payable		<u>(313)</u>	<u>(307)</u>
		4,525	5,802
 Annual leave claims receivable		 5,979	 5,396
Long service leave claims receivable		1,836	1,317
Appropriated equity receivable		526	467
Operating lease receivable		486	765
Other receivables ⁽¹⁾		777	385
		<u>28,121</u>	<u>28,800</u>
 Non-current			
Property leases receivable		22	39
		<u>28,143</u>	<u>28,839</u>
Total receivables		<u>28,143</u>	<u>28,839</u>

⁽¹⁾ Includes LRF Trust accrued interest of \$0.01 million. Refer to Note A4.

Accounting Policy - Receivables

Receivables are measured at amortised cost, which approximates their fair value at reporting date.

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within the trading terms of 30 days. These terms may only be varied depending on the service provided.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

C2 RECEIVABLES (continued)

C2-1 IMPAIRMENT OF TRADE DEBTORS RECEIVABLES

Accounting Policy - Impairment of Receivables

The loss allowance for trade debtors and other debtors reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information, including forecast economic changes expected to impact the department's debtors, along with relevant industry and statistical data where applicable.

The department's other receivables are from Queensland Government agencies or Australian Government agencies. No loss allowance is recorded for these receivables on the basis of materiality. Refer to Note D2 for the department's credit risk management policies.

Where the department has no reasonable expectation of recovering an amount owed by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance. This occurs when the debt is deemed irrecoverable and the department has ceased enforcement activity. If the amount of the debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

The department has not recorded any impairment losses for receivables.

Disclosure - Credit Risk Exposure of Receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets. No collateral is held as security and there are no other credit enhancements relating to the department's receivables.

The department undertakes an analysis of aged receivables (debtors) in order to calculate the expected credit losses on trade and other debtors on a monthly basis. Loss rates are calculated separately for groupings of customers with similar loss patterns. The department has identified three main groups of trade debtors based on different revenue streams. These being debtors that are related to regulatory fees for licences and permits, user charges and other debtors. Other debtors are predominately made up of Queensland Parks and Wildlife Service and Partnerships related debtors.

The calculations reflect historical observed default rates calculated through an analysis of historical monthly debtors transactions in order to calculate average roll over rates for the department.

The historical default rates are then adjusted by reasonable and supportable forward-looking information for expected changes in macroeconomic indicators that affect the future recovery of those receivables.

Set out below is the credit risk exposure on the department's trade and other debtors broken down by customer groupings and by aging band.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

C2 RECEIVABLES (continued)

C2-1 IMPAIRMENT OF TRADE DEBTORS RECEIVABLES (continued)

Impairment Group - Regulatory Fees

	2022			2021		
	Gross	Loss rate	Expected	Gross	Loss rate	Expected
	receivables		credit	receivables		credit
	\$'000	%	losses	\$'000	%	losses
Aging			\$'000			\$'000
Current	7,200	0.25%	18	9,666	0.96%	93
1 to 30 days overdue	800	0.50%	4	888	1.36%	12
31 to 60 days overdue	565	3.54%	20	236	6.82%	16
61 to 90 days overdue	183	12.58%	23	90	19.62%	18
> 90 days overdue	1,869	19.90%	372	2,582	61.42%	1,586
	10,617		437	13,462		1,725

Impairment Group - User Charges

	2022			2021		
	Gross	Loss rate	Expected	Gross	Loss rate	Expected
	receivables		credit	receivables		credit
	\$'000	%	losses	\$'000	%	losses
Aging			\$'000			\$'000
Current	122	4.94%	6	27	2.93%	1
1 to 30 days overdue	-	10.61%	-	4	8.41%	-
31 to 60 days overdue	-	35.03%	-	-	26.34%	-
61 to 90 days overdue	1	74.60%	1	1	48.15%	1
> 90 days overdue	1	90.64%	1	14	60.38%	9
	124		8	46		10

Impairment Group - Other Trade Receivables

	2022			2021		
	Gross	Loss rate	Expected	Gross	Loss rate	Expected
	receivables		credit	receivables		credit
	\$'000	%	losses	\$'000	%	losses
Aging			\$'000			\$'000
Current	1,316	0.76%	10	1,681	0.10%	2
1 to 30 days overdue	174	2.88%	5	583	0.64%	4
31 to 60 days overdue	7	13.50%	1	10	2.24%	-
61 to 90 days overdue	-	42.81%	-	-	17.27%	-
> 90 days overdue	296	66.27%	196	78	63.38%	49
	1,793		212	2,352		55
Total loss allowance			657			1,790

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

C2 RECEIVABLES (continued)

C2-1 IMPAIRMENT OF TRADE DEBTORS RECEIVABLES (continued)

Disclosure - Movement in Loss Allowance for Trade Debtors

	2022	2021
	\$'000	\$'000
	<u> </u>	<u> </u>
Loss allowance as at 1 July	(1,790)	(2,051)
Increase (decrease) in allowance recognised in operating result	212	(791)
Amounts written-off during the year in respect of bad debts	921	1,052
	<u> </u>	<u> </u>
Loss allowance as at 30 June	<u>(657)</u>	<u>(1,790)</u>

The decrease of \$1.13 million from 2021 is in-line with the reduction of trade debtors and reduction of bad debts compared to 2021.

C3 NON-CURRENT ASSETS HELD FOR SALE

	2022	2021
	\$'000	\$'000
	<u> </u>	<u> </u>
Buildings held for sale	550	-
Land held for sale	395	-
	<u> </u>	<u> </u>
	<u>945</u>	<u>-</u>

Accounting policy - Non-current assets held for sale

Non-current assets held for sale consist of those assets that management has determined are available for immediate sale in their present condition, for which their sale is highly probable within the next twelve months.

Under *ASSB 5 Non-current Assets Held for Sale and Discontinued Operations*, when an asset is classified as held for sale, its value is measured at the lower of the asset's carrying amount and fair value less costs to sell. Any restatement of the asset's value to fair value less costs to sell is a non-recurring valuation. Such assets are no longer amortised or depreciated upon being classified as held for sale.

Disclosure about non-current assets held for sale

Buildings held for sale relate to one building and corresponding land, with a fair value of \$0.93 million, and a separate block of land with a fair value of \$0.02 million.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

C4 PROPERTY, PLANT AND EQUIPMENT, AND DEPRECIATION EXPENSE

C4-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Land	Buildings	Heritage and cultural assets	Infrastructure	Plant and equipment	Assets under construction	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July 2021	338,912	203,338	1,494,468	2,904,967	72,991	23,759	5,038,435
Acquisitions	19,834	2,270	-	-	6,627	30,186	58,917
Depreciation	-	(12,170)	(140)	(15,911)	(12,325)	-	(40,546)
External transfers in from other Queensland Government entities	6,057	93	103	-	-	-	6,253
External transfers out to other Queensland Government entities	(38)	-	(60)	-	-	-	(98)
Transfers in from non-Queensland Government entities	-	5	-	-	-	-	5
Transfers out to non-Queensland Government entities ⁽¹⁾	(150)	-	(11,056)	-	-	-	(11,206)
Transfers between classes	(1,199)	22,935	1,222	1,846	4,498	(29,322)	(20)
Transfers to held for sale	(525)	(700)	-	-	-	-	(1,225)
Net revaluation increments in operating surplus	18,150	-	-	36,785	-	-	54,935
Net revaluation increments in revaluation surplus	35,523	17,336	205,596	8,781	-	-	267,236
Disposals	-	(308)	-	(31)	(130)	(313)	(782)
Balance at 30 June 2022	416,564	232,799	1,690,133	2,936,437	71,661	24,310	5,371,904
Gross	416,564	580,631	1,695,054	3,174,305	168,543	24,310	6,059,407
Less: Accumulated depreciation	-	(347,832)	(4,921)	(237,868)	(96,882)	-	(687,503)
Balance at 30 June 2022	416,564	232,799	1,690,133	2,936,437	71,661	24,310	5,371,904

⁽¹⁾ Refer to note B2-3

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2021**

C4 PROPERTY, PLANT AND EQUIPMENT, AND DEPRECIATION EXPENSE (continued)

C4-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT (continued)

	Land	Buildings	Heritage and cultural assets	Infrastructure	Plant and equipment	Assets under construction	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July 2020	542,310	345,472	1,648,570	2,872,859	62,434	77,169	5,548,814
Acquisitions	2,838	4	-	140	6,550	52,732	62,264
Depreciation	-	(18,669)	(13,577)	(15,998)	(11,260)	-	(59,504)
External transfers in from other Queensland Government entities	689	-	249	-	35	-	973
External transfers out to other Queensland Government entities ⁽¹⁾	(243,263)	(142,368)	(230,957)	-	(1,239)	(57,818)	(675,645)
Transfers between classes	(1,849)	12,107	1,984	19,585	16,497	(48,324)	-
Net revaluation increments in operating surplus	38,187	-	-	28,381	-	-	66,568
Net revaluation increments in revaluation surplus	-	6,801	88,199	-	-	-	95,000
Disposals	-	(9)	-	-	(26)	-	(35)
Balance at 30 June 2021	338,912	203,338	1,494,468	2,904,967	72,991	23,759	5,038,435
Gross	338,912	528,258	1,498,782	3,139,058	163,389	23,759	5,692,158
Less: Accumulated depreciation	-	(324,920)	(4,314)	(234,091)	(90,398)	-	(653,723)
Balance at 30 June 2021	338,912	203,338	1,494,468	2,904,967	72,991	23,759	5,038,435

⁽¹⁾ Arts Queensland transferred out of the department through the machinery of government dated 12 November 2020. Included \$672,740 of property, plant and equipment transferred from other Queensland Government Entities.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C4-2 RECOGNITION AND ACQUISITION

Accounting Policy - Recognition

Property, plant and equipment assets are recognised by the department when future economic benefits through use or sale is probable and the asset's cost or value can be measured reliably. The recognition thresholds are applied based on asset class as tabled below:

Asset Class	Threshold
Buildings	\$10,000
Infrastructure	\$10,000
Heritage and cultural assets	\$5,000
Plant and equipment	\$5,000
Land	\$1

Items with a lesser value are expensed in the year of acquisition.

Land improvements undertaken by the department are included with buildings or infrastructure based on the proximity of the asset to which they relate.

Expenditure incurred on property, plant and equipment subsequent to initial recognition, is capitalised to an asset's carrying amount where the cost improves the condition of the asset beyond its original assessed standard of performance or capacity through an increase in the service potential or useful life of that asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed when incurred.

Accounting Policy - Cost of Acquisition

Property, plant and equipment acquired for consideration that qualifies for recognition as an asset is recorded at cost at initial measurement. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets in the location and condition required for use. Acquisition costs do not however include general administration or other indirect or training costs which are expensed as incurred.

Where assets are received free of charge from another Queensland Government department (whether as a result of a machinery of government or other involuntary transfer), the acquisition cost is recognised as the carrying amount in the books of the other entity immediately prior to the transfer. Assets acquired at no cost or for nominal consideration, other than from another Queensland Government entity, are recognised at fair value at date of acquisition.

Assets Under Construction

Assets under construction are recognised at cost. All costs relating to items of property, plant and equipment and intangible assets constructed in-house are recorded as assets under construction until completion of the project using all direct costs and, where reliably attributable, indirect costs. Assets under construction performed under external contracts are recorded using the invoice amount supplied by the contractor.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C4-3 MEASUREMENT USING HISTORICAL COST

Accounting Policy

Plant and equipment is measured at historical cost. Due to the nature and useful life of plant and equipment assets, the carrying amount of plant and equipment is not materially different.

C4-4 MEASUREMENT USING FAIR VALUE

Land, buildings, infrastructure and heritage and cultural assets are measured at fair value. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation.

In respect of the above-mentioned asset classes, the cost of items acquired during the financial year has been judged by management of the department to materially represent fair value at the end of the reporting period.

Property, plant and equipment classes measured at fair value are revalued on an annual basis either by appraisals undertaken by an independent professional valuer or internal expert, or by the use of appropriate and relevant indices.

The department's fair value policy is disclosed in Note D1.

C4-5 DEPRECIATION EXPENSE

Accounting Policy

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

Land is not depreciated as it has an unlimited useful life.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate and are depreciated accordingly.

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.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C4-5 DEPRECIATION EXPENSE (continued)

Assets under construction (work in progress) are not depreciated until they reach service delivery capacity. Service delivery capacity relates to when construction is complete and the asset is first put to use or is installed ready for use in accordance with its intended application. These assets are then reclassified to the relevant classes within property, plant and equipment.

For the department's depreciable assets, the estimated amount to be received on disposal at the end of their useful life (residual value) is determined to be zero.

Depreciation Rates

For each class of depreciable asset the following useful life ranges are used:

Asset Class	Useful Life Range
Buildings	5 - 100 years
Heritage and cultural assets (excluding land)	15 years - indefinite life
Infrastructure	5 years - indefinite life
Plant and equipment	2 - 25 years

C4-6 IMPAIRMENT

Accounting Policy

All property plant and equipment, and intangibles assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the department determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. For assets measured at cost, an impairment loss is recognised immediately in the statement of comprehensive income. For assets measured at fair value, the impairment loss is treated as a revaluation decrease and offset against the revaluation surplus of the relevant class to the extent available. Where no revaluation surplus is available in respect of the class of asset, the loss is expensed in the statement of comprehensive income as a revaluation decrement.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

C5 INTANGIBLES AND AMORTISATION EXPENSE

C5-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Software - internally generated	Software - purchased	Software - development in progress	Other intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July 2021	15,301	479	9,448	-	25,228
Acquisitions	-	-	4,514	1,600	6,114
Amortisation	(5,341)	(685)	-	-	(6,026)
Transfers between classes	9,483	3,441	(12,905)	-	19
Disposals	-	(201)	(42)	-	(243)
Balance at 30 June 2022	19,443	3,034	1,015	1,600	25,092

Gross	35,106	3,574	1,015	1,600	41,295
Less: Accumulated amortisation	(15,663)	(540)	-	-	(16,203)
Balance at 30 June 2022	19,443	3,034	1,015	1,600	25,092

	Software - internally generated	Software - purchased	Software - development in progress	Other intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July 2020	13,062	1,083	8,711	-	22,856
Acquisitions	-	-	8,746	-	8,746
Amortisation	(4,238)	(649)	-	-	(4,887)
Transfers between classes	6,477	45	(6,522)	-	-
Disposals	-	-	(1,487)	-	(1,487)
Balance at 30 June 2021	15,301	479	9,448	-	25,228

Gross	30,352	3,391	9,448	-	43,191
Less: Accumulated amortisation	(14,189)	(2,912)	-	-	(17,101)
Less: Accumulated impairment	(862)	-	-	-	(862)
Balance at 30 June 2021	15,301	479	9,448	-	25,228

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

C5 INTANGIBLES AND AMORTISATION EXPENSE (continued)

C5-2 RECOGNITION AND MEASUREMENT

Accounting Policy

Intangible assets are recognised by the department when future economic benefits through use or sale is probable and the cost or value can be measured reliably. Recognition of intangible assets are subject to a materiality threshold where intangibles with a cost or other value equal to or greater than \$100,000 are recognised in the financial statements, items with a lesser value are expensed when incurred.

It has been determined that there is not an active market for any of the department's intangible assets. As such, the assets are recognised and carried at cost less accumulated amortisation and accumulated impairment losses.

C5-3 AMORTISATION EXPENSE

Accounting Policy

Each intangible asset is amortised over its estimated useful life to the department, less any anticipated residual value. The residual value is zero for all the department's intangible assets.

Expenditure on research activities relating to internally generated intangible assets is recognised as an expense in the period in which it is incurred.

Internally Generated Software

Costs associated with the development of computer software are capitalised and amortised on a straight-line basis over the period of expected benefit to the department, namely 2 - 10 years.

Purchased Software

The purchase cost of software is capitalised and amortised on a straight-line basis over the period of the expected benefit to the department, namely 5 - 7 years.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

C6 LEASES

C6-1 LEASES AS LESSEE

Right-Of-Use Assets

	Land \$'000	Buildings \$'000	Total \$'000
2022			
Carrying value at 1 July 2021	4	3,966	3,970
Additions	-	1,763	1,763
Depreciation charge	(4)	(1,006)	(1,010)
Closing balance at 30 June 2022	-	4,723	4,723

	Land \$'000	Buildings \$'000	Total \$'000
2021			
Carrying value at 1 July 2020	6	4,636	4,642
Additions	-	115	115
Depreciation charge	(2)	(785)	(787)
Closing balance at 30 June 2021	4	3,966	3,970

Lease Liabilities

	2022 \$'000	2021 \$'000
Current		
Lease liabilities	942	536
Non-current		
Lease liabilities	3,847	3,482
Total	4,789	4,018

Accounting Policy - Leases as Lessee

Right-of-Use Assets

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 be subject to impairment testing on an annual basis.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

C6 LEASES (continued)

C6-1 LEASES AS LESSEE (continued)

Right-of-Use Assets (continued)

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 indexes/rates of a change in lease term. The department measures right-of-use assets from leases at cost on initial recognition, and measures all right-of-use assets at cost subsequent to initial recognition.

The department 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.

Where a contract contains both a lease and non-lease components such as asset maintenance services, the department allocates the contractual payments to each component on the basis of their stand-alone prices. However, for leases of plant and equipment, the department has elected not to separate lease and non-lease components and instead accounts for them as a single lease component.

Lease Liabilities

Lease liabilities are initially recognised at the present value of lease payments over the lease term that are not yet paid. The lease term includes any extension or renewal options that the department is reasonably certain to exercise. The future lease payments included in the calculation of the lease liability comprise the following:

- fixed payments (including in-substance 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 is reasonably certain to exercise, and
- payments for termination penalties, if the lease term reflects the early termination.

When measuring the lease liability, the department 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 the department's leases. To determine the incremental borrowing rate, the department uses loan rates provided by Queensland Treasury Corporation 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 lease term.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

C6 LEASES (continued)

C6-1 LEASES AS LESSEE (continued)

Disclosures

Details of Leasing Arrangements as Lessee

Building Leases

The department routinely enters into leases for buildings including office accommodation. Some of these leases are short-term. Lease terms for building leases that are recognised on balance sheet can range from 1 to 10 years. A small number of leases have renewal or extension options. The options are generally exercisable at market prices and are not included in the right-of-use asset or lease liability unless the department is reasonably certain it will renew the lease.

Office Accommodation, Employee Housing and Motor Vehicles

The Department of Energy and Public Works (DEPW) provides the department with access to office accommodation, employee housing 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.

Amounts Recognised in Profit or Loss

	2022 \$'000	2021 \$'000
Interest expense on lease liabilities	(105)	(85)
Breakdown of 'lease expenses' included in Note B2-2		
Expenses relating to variable lease payments	1,097	837
Total cash outflow for leases	992	752

C6-2 LEASES AS LESSOR

Accounting Policy - Leases as Lessor

The department recognises lease payments from operating leases as income on a straight-line basis over the lease term.

Disclosures

Details of Leasing Arrangements as Lessor

Land

The department owns land that is leased under an agreement and are classified as operating leases. Lease income from operating leases is reported as 'user charges' in Note B1-2. No amounts were recognised in respect of variable lease payments other than CPI-based or market rent revenues.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

C6 LEASES (continued)

C6-2 LEASES AS LESSOR (continued)

Office

The department subleases floor space of an office building, which is leased under a 7-year head lease agreement. The sublease has a lease term of 3 years and is classified as an operating lease. Lease income from operating leases is reported at B1-2 within other fees.

The department does not have any finance leases.

Maturity Analysis

The following table sets out a maturity analysis of future undiscounted lease payments received under the department's operating leases.

	2022	2021
	\$'000	\$'000
	<hr/>	<hr/>
Less than 1 year	20	-
1 to 2 years	20	-
2 to 3 years	20	-
Total	<hr/> 60 <hr/>	<hr/> - <hr/>

C7 PAYABLES

	2022	2021
	\$'000	\$'000
	<hr/>	<hr/>
Trade creditors	17,568	16,872
Appropriation payable	27,257	7,636
Other payables	229	187
Taxes payable	51	23
	<hr/> 45,105 <hr/>	<hr/> 24,718 <hr/>

Accounting Policy - Trade Creditors

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

C8 ACCRUED EMPLOYEE BENEFITS

	2022	2021
	\$'000	\$'000
Annual leave levy payable	7,623	7,054
Long service leave levy payable	1,793	1,515
Wages outstanding	17	602
	9,433	9,171

Accounting Policy - Accrued Employee Benefits

No provision for annual or long service leave is recognised in the department's financial statements 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*.

C9 EQUITY

C9-1 CONTRIBUTED EQUITY

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the department. The following items are recognised as contributed equity by the department during the reporting and comparative years:

- appropriations for equity adjustments (refer Note C9-2), and
- non reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities as a result of machinery of government changes.

C9-2 APPROPRIATIONS RECOGNISED IN EQUITY

Reconciliation of Payments from Consolidated Fund to Equity Adjustment

	2022	2021
	\$'000	\$'000
Original budgeted equity adjustment appropriation	44,978	11,734
Transfer to other headings	(11,700)	-
Lapsed appropriation	-	(2,000)
Equity adjustment receipts	33,278	9,734
Less: Opening balance of equity adjustments receivable	(467)	(502)
Plus: Closing balance of equity adjustments receivable	526	467
Plus: Opening balance of equity adjustments payable	-	150
Equity Adjustment Recognised in Contributed Equity	33,337	9,849

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

**SECTION 4
NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES**

D1 FAIR VALUE MEASUREMENT

D1-1 ACCOUNTING POLICIES AND INPUTS FOR FAIR VALUES

Land, buildings, infrastructure, and heritage and cultural assets are measured at fair value as required by *Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector*. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and impairment losses where applicable.

Fair Value Hierarchy

All assets and liabilities of the department for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:

- level 1 - represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets and liabilities
- level 2 - represents fair value measurements that are substantially derived from inputs (other than quoted prices included within level 1) that are observable, either directly or indirectly, and
- level 3 - represents fair value measurements that are substantially derived from unobservable inputs.

None of the department's valuations of assets or liabilities are eligible for categorisation into level 1 of the fair value hierarchy. There were no transfers of assets between fair value hierarchy levels during the year.

Revaluation

Land, buildings, infrastructure, and heritage and cultural assets are revalued on an annual basis either by appraisals undertaken by an independent professional valuer or internal expert, or by the use of appropriate and relevant indices.

Revaluations using independent professional valuer appraisals are undertaken at least once every five years. However, if a class of assets experience significant or volatile changes in fair value, that class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal. The fair values reported by the department are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs.

The department's buildings and infrastructure assets are not intended for income generation but are intended for community benefit in the form of recreation as well as conservation requirements. The majority of these assets are developed on restricted land not subject to an open market. Therefore, the most appropriate valuation technique is current replacement cost using level 3 inputs subject to the asset characteristics.

Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022

D1 FAIR VALUE MEASUREMENT (continued)

D1-1 ACCOUNTING POLICIES AND INPUTS FOR FAIR VALUES (continued)

The department's land holdings are characterised by a number of different land tenures containing different levels of restrictions which impact the valuation technique used. The valuation technique used is market based assessment adjusted to reflect restrictions on certain tenure types.

Where assets have not been specifically appraised in the reporting period, previous valuations of material assets are updated via the application of relevant indices. Indices are supplied by State Valuation Services (SVS) in the capacity of an independent professional valuer. SVS provides assurance as to the robustness, validity and appropriateness for application to the relevant assets. Annually, the department assesses and confirms the relevance and suitability of these indices by testing for reasonableness, e.g. comparing with results to similar assets that have been valued by an independent professional valuer and analysing changes in trends.

A revaluation increment is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

Land, and Heritage and Cultural Assets

The land class comprises land under different land tenures and different levels of restrictions, which impacts on the valuation methodology. Land Tenures include State Forests and Timber Reserves, administered under the *Forestry Act 1959* and Freehold and Reserves administered under the *Land Act 1994*.

The heritage and cultural class is comprised mainly of land administered under the *Nature Conservation Act 1992*.

Valuation Approach: Market-based assessment / unimproved valuation for land with restrictions / current replacement cost for built assets.

As part of the rolling program, each year the department employs independent valuers to comprehensively assess the fair value of the top 20 land assets and top 20 heritage and cultural assets by value to ensure that any significant or volatile changes in the market are reflected in the value of the asset class. The remaining assets are valued comprehensively as part of the 5 year risk weighted rolling revaluation program. As at 30 June 2022, 95% of the value of the land, and 98% of the value of the heritage and cultural class has been independently valued or acquired in the last five years.

Effective Date of Last Specific Appraisal: State Valuation Services undertook the last specific appraisal at 30 June 2022.

Where comprehensive valuation was not undertaken for certain assets within the class, appropriate indexation provided by State Valuation Services and reviewed by management for reasonableness was applied.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

D1 FAIR VALUE MEASUREMENT (continued)

D1-1 ACCOUNTING POLICIES AND INPUTS FOR FAIR VALUES (continued)

Inputs: Depending on the type of land tenure, the fair value may be determined using level 2 or level 3 inputs. Inputs include publicly available data on sales of similar land in nearby localities. The principal market is land of similar topography and location observable from readily available and reliable market data (recent land sales). Where there is insufficient market evidence and/or significant adjustments are necessary to available sales data, the valuation will be categorised within level 3 of the fair value hierarchy. Land that has no restrictions, including those part of the land acquisition programs for future national park estate is categorised as being level 2 fair value. Heritage and Cultural built assets use predominately level 3 inputs due to the restricted and specialised nature of the buildings.

Key Judgement: The department continues to hold a small number of parcels of contaminated land which are valued conservatively to address the reduction in fair value for these parcels.

Buildings

The department's building asset class is primarily characterised as a high volume of low value building assets within Queensland Parks and Wildlife Service such as park amenities, offices and residential buildings.

Valuation Approach: Current Replacement Cost.

Due to the size of the department's building asset class, it is not feasible to have all assets assessed by an independent valuer every five years. The department has adopted a risk weighted approach of comprehensively valuing its buildings on a rolling revaluation program which ensures all material assets are valued by independent professional valuers at least once every five years. This approach has resulted in 76% of the written down value of the asset base being acquired or comprehensively valued in the last 5 years.

Effective Date of Last Specific Appraisal: State Valuation Services undertook the last specific appraisal at 30 June 2022.

Where comprehensive valuation has not occurred for certain assets within the class in the financial year, appropriate indexation has been provided by SVS and reviewed by management for reasonableness before application.

Inputs: A portion of the value of the building class is comprised of assets on restricted land, which would not allow these assets to be sold. Due to the restrictive nature of these assets, level 3 inputs are most appropriate valuation inputs. The extent of using unobservable inputs is dependent on the availability and quality of any relevant observable inputs for similar assets. Observable inputs used include publicly available information on market transactions. Observable inputs relating to construction costs are based on recent tenders for typical specialised buildings supported by specialised Quantity Surveyor information. Significant unobservable inputs used include the application of cost estimates for differences in functionality, physical condition and level of customisation.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

D1 FAIR VALUE MEASUREMENT (continued)

D1-1 ACCOUNTING POLICIES AND INPUTS FOR FAIR VALUES (continued)

Infrastructure

The majority of the value of the Infrastructure class is comprised of roads and tracks, which exist on national park and state forest land. For road assets, the department has adopted the valuation methodology and framework developed by the Roads and Transport Alliance (RTA) as part of the Roads Alliance Valuation Project. The Roads Alliance Project methodology is based on the models developed by the Department of Transport and Main Roads (TMR), which is updated annually. The methodology includes the componentisation of roads allowing separate useful lives to be set for each component, with an indefinite life being applied to the most material part of the road asset being earthworks.

Valuation Approach: Current Replacement Cost.

Effective Date of Last Specific Appraisal: 30 June 2022 by management experts with rates provided by Lemmah Pty Ltd.

Inputs: Roads valuation methodology is a resource-based assessment using a series of road stereotypes that identify road types, terrain, climate, and soil type. These road stereotypes are then priced by a commercial estimating firm for raw materials, cost of construction processes and other construction inputs using current market rates. These unit rates, including underlying assumptions and specific details contained in the stereotypes are ratified annually by TMR and a local government panel consisting of a cross-section of experts in conjunction with the commercial estimating firm.

Key inputs used in the valuation of the road infrastructure have been applied as per the following:

- unit rates - unit costs are sourced from the RTA and tailored for certain unique stereotypes of the department
- terrain, soil type and environment - data is provided by independent third parties
- road widths - the department has developed and approved a design guideline that standardises the way roads are classified, maintained and constructed to ensure consistency. This assessment includes the build requirements for each road stereotype except for high value roads that require tailored engineering specifications
- condition assessments - as only high value depreciable assets are impacted by road conditions, the department has focused its rolling fieldwork data collection on these stereotypes with most of the roads now being reviewed. Where data has yet to be collected, data collected from other roads within the stereotype has been applied
- length and stereotype - this data is recorded from the department's spatial dataset which is reviewed as part of a five-year rolling program, and
- in determining the value attributable to the infrastructure class of assets, consideration was given around the future economic benefit of certain roads. In that sense particular roads were excluded from the total value attributed to this class that would not be replaced or are not the responsibility of the department.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

D1 FAIR VALUE MEASUREMENT (continued)

D1-2 CATEGORISATION OF ASSETS AND LIABILITIES MEASURED AT FAIR VALUE

Categorisation of fair values recognised at 30 June

	Level 2		Level 3		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Land	30,531	26,863	386,033	312,049	416,564	338,912
Buildings	-	-	232,799	203,338	232,799	203,338
Infrastructure	-	-	2,936,437	2,904,967	2,936,437	2,904,967
Heritage and cultural	-	-	1,690,133	1,494,468	1,690,133	1,494,468
	<u>30,531</u>	<u>26,863</u>	<u>5,245,402</u>	<u>4,914,822</u>	<u>5,275,933</u>	<u>4,941,685</u>

D2 FINANCIAL RISK DISCLOSURES

D2-1 FINANCIAL INSTRUMENT CATEGORIES

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. The department has the following categories of financial assets and financial liabilities:

<i>Category</i>	<i>Notes</i>	2022 \$'000	2021 \$'000
Financial assets			
Cash and cash equivalents	C1	186,690	114,919
Receivables at amortised cost	C2	28,143	28,839
Total		<u>214,833</u>	<u>143,758</u>
Financial liabilities			
Payables at amortised cost	C7	45,105	24,718
Lease liabilities	C6-1	4,789	4,018
Total		<u>49,894</u>	<u>28,736</u>

No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position.

Risk Exposure

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

All financial risk is managed under approved departmental financial management policies. The department utilises written principles for overall risk management, as well as policies covering specific areas.

Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022

D2 FINANCIAL RISK DISCLOSURES (continued)

D2-2 FINANCIAL RISK MANAGEMENT

The department's activities expose it to a variety of financial risks as set out in the following table:

Risk Exposure	Definition	Exposure
Credit risk	Credit risk exposure refers to the situation where the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	<p>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 any allowance for impairment.</p> <p>The carrying amount of receivables, disclosed in Note C2, represents the maximum exposure to credit risk.</p>
Liquidity risk	Liquidity risk refers to the situation where the department may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	The department is exposed to liquidity risk through its trading in the normal course of business.
Market risk	<p>The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market prices. Market risk comprises three types of risk: currency risk, interest risk and other price risk.</p> <p><i>Interest rate risk</i> is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.</p>	<p>The department does not trade in foreign currency and is not materially exposed to commodity price changes or other market prices.</p> <p>The department is exposed to interest rate risk through its ownership of the LRF Trust. While the trust does not have direct exposure to interest rate, foreign currency and credit risk, the unit price of the fund in which the assets are invested will change in response to the market's perception of changes in these underlying risks.</p>

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

D2 FINANCIAL RISK DISCLOSURES (continued)

D2-2 FINANCIAL RISK MANAGEMENT (continued)

Risk Measurement and Management Strategies

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

Risk Exposure	Measurement Method	Risk Management Strategies
Credit risk	Aging analysis, earnings at risk	The department manages credit risk through the use of a credit management strategy. This strategy aims to reduce the exposure to credit default and monitors all funds owed on a timely basis. Exposure to credit risk is monitored on an ongoing basis.
Liquidity risk	Sensitivity analysis	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 various employee and supplier liabilities.
Market risk	Interest rate sensitivity analysis	The department does not undertake any hedging in relation to interest risk and manages its risk as per the department's liquidity risk management strategy articulated in the department's Financial Management Practice Manual.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

D2 FINANCIAL RISK DISCLOSURES (continued)

D2-3 LIQUIDITY RISK - CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

The following table sets out the liquidity risk of financial liabilities held by the department. It represents 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 that are based on discounted cash flows.

	Notes	2022 Payable in:		
		<1 Year \$'000	>5 Years \$'000	Total \$'000
Financial liabilities				
Payables	C7	45,105	-	45,105
Lease liabilities	C6-1	942	3,847	4,789
		<u>46,047</u>	<u>3,847</u>	<u>49,894</u>

	Notes	2021 Payable in:		
		<1 Year \$'000	>5 Years \$'000	Total \$'000
Financial liabilities				
Payables	C7	24,718	-	24,718
Lease liabilities	C6-1	536	3,482	4,018
		<u>25,254</u>	<u>3,482</u>	<u>28,736</u>

Interest Rate Sensitivity Analysis

The department does not have any financial liabilities, however it does have interest bearing financial assets of cash held with Queensland Treasury Corporation (QTC). The impact on the department's operating result and equity would be attributable to the exposure to variable interest rates on its deposits with QTC.

Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022

D3 CONTINGENCIES

Litigation in Progress

At the reporting date, the following cases were filed in the courts naming the State of Queensland acting through the Department of Environment and Science as defendant:

	<u>2022</u>	<u>2021</u>
Supreme Court	2	-
Land Court	3	6
Planning and Environment Court	5	4
Queensland Civil and Administrative Tribunal	1	1
	<u>11</u>	<u>11</u>

It is not possible to make a reliable estimate of the final amount payable, if any, in respect of the litigation before the courts at this time. The department has also received notification of 8 other cases that are not yet subject to court action. This may or may not result in subsequent litigation. In this context, insurance cover for the department has been sought in respect of some of the matters through the QGIF.

D4 COMMITMENTS

Capital Expenditure Commitments

Material classes of capital expenditure commitments (inclusive of non-recoverable GST input tax credits), contracted for at reporting date but not recognised in the accounts are payable as follows:

	<u>2022</u> <u>\$'000</u>	<u>2021</u> <u>\$'000</u>
Property, plant and equipment		
Not later than one year	14,567	13,594
Intangible assets		
Not later than one year	190	1,883
	<u>14,757</u>	<u>15,477</u>

D5 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards issued but with future effective dates are either not applicable to the department's activities or have no material impact on the department.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

**SECTION 5
NOTES ON OUR PERFORMANCE COMPARED TO BUDGET**

**E1 BUDGETARY REPORTING DISCLOSURES AND SIGNIFICANT FINANCIAL IMPACTS FROM COVID-19
- CONTROLLED ACTIVITIES**

This section contains explanations of major variances between the department's actual 2021-22 financial results and the original budget presented to Parliament.

E1-1 SIGNIFICANT FINANCIAL IMPACTS - COVID-19 PANDEMIC

The following significant transactions were recognised by the department during the 2021-22 financial year in response to the COVID-19 pandemic.

<i>Significant transactions arising from COVID-19</i>	2022	2021
	\$'000	\$'000
Fees waived:		
Recreation and tourism services	994	1,142
Facilities and carpark revenue ⁽¹⁾	-	2,356
Land tenure leases	-	237
Permit and applications	-	5
Ex-gratia payment	-	21
Grants ⁽¹⁾	-	5,355
	994	9,116

⁽¹⁾ 2021 includes figures related to Arts Queensland which was transferred out of the department due the machinery of government dated 12 November 2020.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

**E1 BUDGETARY REPORTING DISCLOSURES AND SIGNIFICANT FINANCIAL IMPACTS FROM COVID-19 -
CONTROLLED ACTIVITIES (continued)**

E1-2 STATEMENT OF COMPREHENSIVE INCOME - BUDGET TO ACTUAL COMPARISON

	Budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000	Variance % of Budget
Income from continuing operations				
<i>Revenue</i>				
Appropriation revenue	682,105	1,297,399	615,294	90%
User charges and fees	99,824	102,245	2,421	2%
Grants and other contributions	49,641	86,066	36,425	73%
Royalties and land rents	1,298	1,345	47	4%
Other revenue	1,195	6,543	5,348	448%
Total revenue	834,063	1,493,598	659,535	79%
Gains on disposal	-	963	963	100%
Gains on fair value movement of investments	-	2	2	100%
Revaluation increment	-	54,935	54,935	100%
Total income from continuing operations	834,063	1,549,498	715,435	86%
Expenses from continuing operations				
Employee expenses	298,955	310,806	11,851	4%
Supplies and services	191,723	181,666	(10,057)	(5%)
Grants and subsidies	287,077	925,219	638,142	222%
Depreciation and amortisation	47,309	47,582	273	1%
Other expenses	7,206	4,571	(2,635)	(37%)
Total expenses from continuing operations	832,270	1,469,844	637,574	77%
Operating result for the year	1,793	79,654	77,861	

Department of Environment and Science
Notes to the Financial Statements
Department of Environment and Science

E1 BUDGETARY REPORTING DISCLOSURES AND SIGNIFICANT FINANCIAL IMPACTS FROM COVID-19 - CONTROLLED ACTIVITIES (continued)

E1-3 STATEMENT OF COMPREHENSIVE INCOME - EXPLANATION OF MAJOR VARIANCES

Revenue	
<i>Appropriation revenue:</i>	Increase is primarily due to the bringing forward four years of grant payments to local governments to mitigate the direct cost of the waste levy on households (\$672.4 million) and adjustments made post 2021-22 budget to reflect revised Government wage policy (\$9 million). This was partially offset by return of surplus funds (\$6.5 million) from 2021-22 Waste Levy council payments and (\$5.2 million) for the discontinued prosecutions of the former Linc Energy executive officers as well as the reprofiling of expenditure from 2021-22 for future years for projects including Reef Water Quality (\$22.7 million), Waste Reform (\$6.9 million) due to a change in program plans, Cape York Tenure Resolution (\$2.3 million) due to impact of COVID-19, Reef Credits (\$2 million) due to a change in delivery model, Newstead House Restoration (\$2 million) due to natural disasters and COVID-19.
<i>Grants and other contributions:</i>	Increase is primarily due to additional contributions for natural disaster programs (\$9.9 million), environmental offsets (\$4.7 million) for replacing environmental values, additional funds for the acquisition of protected area estate (\$5.1 million), and Commonwealth Reef Trust (\$5.7M) supporting the marine monitoring program and Queensland Indigenous Land & Sea Ranger Program.
<i>Other revenue:</i>	Increase is primarily due to additional revenue received in 2021-22 for natural disasters damage (\$1.2 million), land revocation compensation (\$625,000) and Koala Offsets for community infrastructure (\$2.1 million).
<i>Gains on disposal:</i>	Increase is primarily due to the gain achieved through sale of plant and equipment items, particularly heavy plant (\$683,000) and vessels (\$221,000) that have been replaced throughout the year.
<i>Revaluation increment:</i>	Increase is due to revaluation increments on infrastructure (\$36.8M) and land (\$18.2M) that were not budgeted due to the difficulty in forecasting revaluation movements.
Expenses	
<i>Employee expenses:</i>	Increase is primarily due to increased employee costs from enterprise bargaining agreements (\$9 million) made post 2021-22 state budget.
<i>Supplies and services:</i>	Decrease is primarily due to a change in delivery models and changes to the profile of payment program delivery for Waste Management (\$12 million), Quandamooka Country (\$4.1 million) and Environmental Offsets (\$5.3 million), offset by Reef Water Quality (\$10.8 million).
<i>Grants and subsidies:</i>	Increase is primarily due to the bringing forward four years of grant payments to local governments to assist with reducing the direct cost of the existing waste levy on households (\$672.4 million) and unbudgeted land transfers to indigenous bodies (\$11.2 million), offset by lower grants for Reef Water Quality (\$14.6 million) and Waste Reform grants (\$17.2 million) due to a change in delivery models and changes to the profile of payments.
<i>Other expenses:</i>	Variance is primarily due to due to a decrease in the estimated impairment of receivables in 2021-22 as a result of a reassessment of debtor balances which has identified a lower number of debtors (and balances) that have been assessed as impaired. (\$1.9 million).

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

**E1 BUDGETARY REPORTING DISCLOSURES AND SIGNIFICANT FINANCIAL IMPACTS FROM COVID-19 -
CONTROLLED ACTIVITIES (continued)**

E1-4 STATEMENT OF FINANCIAL POSITION - BUDGET TO ACTUAL COMPARISON

	Budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000	Variance % of Budget
Current assets				
Cash and cash equivalents	72,724	186,690	113,966	157%
Receivables	23,605	28,121	4,516	19%
Prepayments	4,476	4,964	488	11%
	100,805	219,775	118,970	118%
Non-current assets classified as held for sale	-	945	945	100%
Total current assets	100,805	220,720	119,915	119%
Non-current assets				
Receivables	41	22	(19)	(46%)
Property, plant and equipment	4,903,624	5,371,904	468,280	10%
Intangible assets	32,118	25,092	(7,026)	(22%)
Other financial assets	35,000	335	(34,665)	(99%)
Right-of-use assets	4,536	4,723	187	4%
Other assets	350	-	(350)	(100%)
Total non-current assets	4,975,669	5,402,076	426,407	9%
Total assets	5,076,474	5,622,796	546,322	11%
Current liabilities				
Payables	16,250	45,105	28,855	178%
Accrued employee benefits	10,086	9,433	(653)	(6%)
Lease liabilities	656	942	286	44%
Other liabilities	381	463	82	22%
Total current liabilities	27,373	55,943	28,570	104%
Non-current liabilities				
Lease liabilities	3,887	3,847	(40)	(1%)
Total non-current liabilities	3,887	3,847	(40)	(1%)
Total liabilities	31,260	59,790	28,530	91%
Net assets	5,045,214	5,563,006	517,792	10%

**Notes to the Financial Statements
for the year ended 30 June 2022**

E1 BUDGETARY REPORTING DISCLOSURES AND SIGNIFICANT FINANCIAL IMPACTS FROM COVID-19 - CONTROLLED ACTIVITIES (continued)

E1-5 STATEMENT OF FINANCIAL POSITION - EXPLANATION OF MAJOR VARIANCES

ASSETS:	
<i>Cash and cash equivalents:</i>	Increase is predominantly due to the following: unspent Appropriation / Equity Injection at 30 June 2022 not budgeted (\$35.4 million); the inclusion of the LRF Trust cash balance (\$36.5 million) at 30 June 2022 as a result of the consolidation of the LRF into the department's financial statements due to a change of accounting policy (Refer to Note A4); additional funds received not originally for externally funded programs including environmental offsets, Commonwealth Reef Trust and Queensland Reconstruction Authority Riparian Restoration.
<i>Receivables:</i>	Variance is primarily due to the planned timing of the receipt of funds from QSuper for employee annual and long service leave entitlements (\$4 million).
<i>Non-current assets classified as held for sale:</i>	Increase is due to two departmental sites where land and buildings were identified as surplus to the department's requirements and put on the market for sale.
<i>Property, plant and equipment:</i>	Increase is predominantly due to revaluation increments in 2021-22 on Heritage and Cultural land (\$205.6 million), Land (\$53.7 million), Infrastructure (\$45.6 million) and Buildings (\$17.3 million) as well as revaluation increments processed in 2020-21 after the budget was published, Heritage and Cultural land (\$88.2 million), Land (\$38.2 million), Infrastructure (\$28.4 million) and Buildings (\$6.8 million). Land valuation increases are predominantly due to market prices in rural and grazing sectors due to strong commodity prices and strong demand for lifestyle change properties on the east coast. Increases in buildings and infrastructure are due to rising materials and construction costs being seen within the market.
<i>Intangibles:</i>	Variance is predominantly due to a higher than originally forecast amortisation expense (\$2.7 million) due to the commissioning of newly completed systems as well as the derecognition of a system (\$1.5 million) at end of 2020-21 after the budget was published.
<i>Other financial assets:</i>	Budgeted investment (\$35 million) reflected the department's investment in the LRF Trust. A subsequent review of the accounting treatment during 2021-22 has resulted in the LRF Trust being consolidated into the department's financial statements thus removing the investment and reflecting the LRF Trust's Statement of Financial Position balances in the department's financial statements. Refer to Note A4 for LRF Trust balances.
LIABILITIES:	
<i>Payables:</i>	Variance is predominately due to 30 June 2022 deferred state government funding (\$27.3 million) as a result of lower than planned expenditure for various programs. Program underspends were generally due to timing of payments for grants, longer than expected procurement or impacts from COVID-19 or weather events which impacted service delivery.

**Notes to the Financial Statements
for the year ended 30 June 2022**

**E1 BUDGETARY REPORTING DISCLOSURES AND SIGNIFICANT FINANCIAL IMPACTS FROM COVID-19 -
CONTROLLED ACTIVITIES (continued)**

E1-6 STATEMENT OF CASH FLOWS - BUDGET TO ACTUAL COMPARISON

	Budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000	Variance % of Budget
Cash flows from operating activities				
<i>Inflows:</i>				
Service appropriation receipts	682,105	1,317,020	634,915	93%
User charges and fees	98,236	104,468	6,232	6%
Grants and other contributions	49,641	86,061	36,420	73%
GST input tax credits from ATO	-	30,554	30,554	100%
GST collected from customers	-	4,255	4,255	100%
Interest receipts	400	385	(15)	(4%)
Other income	2,093	5,628	3,535	169%
<i>Outflows:</i>				
Employee expenses	(298,884)	(310,700)	(11,816)	4%
Supplies and services	(191,981)	(181,799)	10,182	(5%)
Grants and subsidies	(287,077)	(914,014)	(626,937)	218%
GST paid to suppliers	-	(28,969)	(28,969)	100%
GST remitted to ATO	-	(4,562)	(4,562)	100%
Other expenses	(5,668)	(4,794)	874	(15%)
Net cash provided by (used in) operating activities	48,865	103,533	54,668	112%
Cash flows from investing activities				
<i>Inflows:</i>				
Loans and advances	-	63	63	100%
Proceeds for sales of property, plant and equipment and intangibles	162	1,357	1,195	738%
<i>Outflows:</i>				
Other financial assets	(35,000)	(335)	34,665	(99%)
Payments for property, plant, and equipment and intangibles	(57,593)	(65,255)	(7,662)	13%
Net cash provided (used in) investing activities	(92,431)	(64,170)	28,261	(31%)
Cash flows from financing activities				
<i>Inflows:</i>				
Equity injections	75,093	63,393	(11,700)	(16%)
Borrowings	-	122	122	100%
<i>Outflows:</i>				
Equity withdrawals	(30,115)	(30,115)	-	0%
Lease payments	(56)	(992)	(936)	1671%
Net cash provided by (used in) financing activities	44,922	32,408	(12,514)	(28%)
Net increase (decrease) in cash and cash equivalents				
Net increase (decrease) in cash and cash equivalents from restructuring	1,356	71,771	70,415	5193%
Cash and cash equivalents opening balance	71,368	114,919	43,551	61%
Cash and cash equivalents closing balance	72,724	186,690	113,966	157%

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

E1 BUDGETARY REPORTING DISCLOSURES AND SIGNIFICANT FINANCIAL IMPACTS FROM COVID-19 - CONTROLLED ACTIVITIES (continued)

E1-7 STATEMENT OF CASH FLOWS - EXPLANATION OF MAJOR VARIANCES

OPERATING ACTIVITIES - INFLOWS:	
<i>Appropriation receipts:</i>	Increase is primarily due to the bringing forward four years of grant payments to local governments to assist with reducing the direct cost of the existing waste levy on households (\$672.4 million) and adjustments made post 2021-22 budget for increased employee costs from enterprise bargaining agreements (\$9 million). This was partially offset by return of surplus funds (\$6.5 million) from 2021-22 Waste Levy Council payments and (\$3.8 million) for the discontinued prosecutions of the former Linc Energy executive officer as well as the reprofiling of expenditure from 2021-22 for future years for projects including Reef Water Quality (\$22.7 million) due to a change in program plans, Cape York Tenure Resolution (\$2.3 million) due to impact of COVID-19, Reef Credits (\$2 million) due to a change in delivery model, Newstead House Restoration (\$2 million) due to natural disasters and COVID-19.
<i>User charges and fees:</i>	Increase is primarily due to a change to the timing of the receipt of user charges and fees originally budgeted.
<i>Grants and contributions:</i>	Increase is primarily due to additional contributions for natural disaster programs (\$9.9 million), environmental offsets (\$4.7 million) for replacing environmental values, additional funds for the acquisition of protected area estate (\$5.1 million), and Commonwealth Reef Trust (\$5.7M) supporting the marine monitoring program and Queensland Indigenous Land & Sea Ranger Program.
<i>Other inflows</i>	Increase is primarily due to additional revenue received in 2021-22 for natural disaster restoration funding as a result of natural disasters (\$1.2 million), land revocation compensation (\$625,000) and Koala Offsets for Community Infrastructure (\$2.1 million).
OPERATING ACTIVITIES - OUTFLOWS:	
<i>Employee costs:</i>	Increase is primarily due to increased employee costs from enterprise bargaining agreements (\$9 million) made post 2021-22 state budget.
<i>Supplies and services:</i>	Decrease is primarily due to a change in delivery models and changes to the profile of payment program delivery for Waste Management (\$12 million), Quandamooka Country (\$4.1 million) and Environmental Offsets (\$5.3 million), offset by Reef Water Quality (\$10.8 million).
<i>Grants and subsidies:</i>	Increase is primarily due to the bringing forward four years of grant payments to local governments to assist with reducing the direct cost of the existing waste levy on households (\$672.4 million) and unbudgeted land transfers to indigenous bodies (\$11.2 million), offset by lower grants for Reef Water Quality (\$14.6 million) and Waste Reform grants (\$17.2 million) due to a change in delivery models and changes to the profile of payments.

Department of Environment and Science
Notes to the Financial Statements
Total expenses from continuing operations

E1 BUDGETARY REPORTING DISCLOSURES AND SIGNIFICANT FINANCIAL IMPACTS FROM COVID-19 - CONTROLLED ACTIVITIES (continued)

E1-7 STATEMENT OF CASH FLOWS - EXPLANATION OF MAJOR VARIANCES (continued)

INVESTING ACTIVITIES - INFLOWS:	
<i>Proceeds for sales of property, plant and equipment and intangibles:</i>	Increase is primarily due to the gain achieved through the sale of plant and equipment items that have been replaced throughout the year \$1.1 million and land and buildings sold \$0.3 million.
INVESTING ACTIVITIES - OUTFLOWS:	
<i>Other financial assets:</i>	Budgeted investment (\$35 million) reflected the department's investment in the LRF Trust. A subsequent review of the accounting treatment during 2021-22 has resulted in the LRF Trust being consolidated into the department's financial statements thus removing the investment and reflecting the LRF Trust's balances in the department's financial statements. Refer to Note A4 for LRF Trust balances.
<i>Payments for property, plant, and equipment and intangibles:</i>	Increase is primarily due to an increase on planned spend for the acquisition of land for protected area (\$18.3 million) as result of acquisitions from unspent funds from 2021-22 and new funding from external contributors. This is offset by a change to delivery timeframes of projects impacted by the wet season and COVID-19 (\$4.8 million) and rescoping of delivery outcomes and timeframes for projects (\$6.8 million).
FINANCING ACTIVITIES - INFLOWS:	
<i>Equity injections:</i>	Decrease is primarily due to a reduction of equity injection funds required in 2021-22 due to reprofiling of capital programs (\$10.9 million), including Revitalising National Parks and East Trinity Remediation, due to COVID-19 impacts, natural disasters and negotiations with external parties offset by the drawdown of centrally held funds from Queensland Treasury for Land Restoration Fund program during the year (\$2.4 million).
FINANCING ACTIVITIES - OUTFLOWS:	
<i>Lease payments:</i>	Increase is due to lease liability repayments for right to use assets not originally budgeted.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

**SECTION 6
WHAT WE LOOK AFTER ON BEHALF OF WHOLE-OF-GOVERNMENT AND THIRD PARTIES**

F1 ADMINISTERED ITEMS

The department administers, but does not control, certain activities on behalf of the Queensland Government. In doing so, it has responsibility for administering those activities (and related transactions and balances) efficiently and effectively, but does not have the discretion to deploy those resources for the achievement of the department's own objectives.

Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items, unless stated otherwise.

Royalties are recognised as revenues when revenue can be measured reliably with a sufficient degree of certainty through a notice of extraction.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

F1 ADMINISTERED ITEMS (continued)

F1-1 SCHEDULE OF ADMINISTERED ITEMS

	Notes	2022 \$'000	2021 \$'000
Administered revenue			
Revenues from Government		-	75,922
Waste disposal levy	F1-2	348,299	303,339
User charges and fees	F1-3	6,169	5,536
Royalties		2,916	2,683
Other revenues		2,357	2,189
Total administered revenue		<u>359,741</u>	<u>389,669</u>
Administered expenses			
Supplies and services		16	44
Grants and subsidies	F1-4	-	75,922
Other expenses ⁽¹⁾		(209)	282
Transfers of administered revenue to Government		359,934	313,421
Total administered expenses		<u>359,741</u>	<u>389,669</u>
Operating surplus/(deficit)		<u>-</u>	<u>-</u>
Administered assets			
<i>Current</i>			
Cash		22,369	15,218
Receivables		59,961	50,327
Total current assets		<u>82,330</u>	<u>65,545</u>
Administered liabilities			
<i>Current</i>			
Payables		82,330	65,545
Total administered liabilities		<u>82,330</u>	<u>65,545</u>
Net administered assets		<u>-</u>	<u>-</u>
Accumulated surplus		-	-
Total administered equity		<u>-</u>	<u>-</u>

⁽¹⁾ Other expenses includes the provision for impaired debts of \$0.21 million. Due to a change in the provision rates, the current year assessment of impaired debt is less than the previous year causing a contra balance from the decreasing movement.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

F1 ADMINISTERED ITEMS (continued)

F1-2 WASTE DISPOSAL LEVY

Disclosure - Waste Disposal Levy Revenue

The waste disposal levy commenced on 1 July 2019 under the *Waste Reduction and Recycling Act 2019*. The levy is paid by landfill operators on waste disposed to landfill. Currently, there are 111 active sites within the Levy Zone, managed by 54 landfill operators (36 local councils and 18 private businesses).

The waste disposal levy operates on a rolling three-month cycle. Waste is disposed and data recorded by the landfill operator in the first month. Waste data is submitted by the landfill operator to the department by the last day of the second month. The department calculates levy liability and issues an invoice to the operator that is due for payment by the 28th day of the third month.

The levy is calculated on a rate per tonnage for different types of waste. Levy rates are scheduled in the *Waste Reduction and Recycling Regulation 2019*. Revenue is recognised when waste is disposed, which is when the obligation to pay the levy arises. Revenue is accrued based on estimates derived from prior month's data. Waste which is not landfilled or falls under a small number of specific, statutory exemptions is excluded from the levy. Controls and compliance activities such as independent site audits, waste data analysis, volumetric surveys, as well as anti-illegal dumping activities, are utilised to monitor the site activities and self-reported data of operators.

F1-3 USER CHARGES AND FEES

	2022	2021
	\$'000	\$'000
Contaminated land search fee	4,424	4,008
Wildlife fees	810	926
Commercial operators fees	14	71
Other regulatory fees	921	531
	6,169	5,536

F1-4 GRANTS AND SUBSIDIES

	2022	2021
	\$'000	\$'000
State Library of Queensland	-	35,806
Queensland Art Gallery	-	17,338
Queensland Museum	-	16,110
Queensland Performing Arts Trust	-	5,368
Queensland Theatre Company	-	1,300
	-	75,922

2021 includes figures related to Arts Queensland for grants and subsidies of \$75.92 million. Arts Queensland was transferred out of the department due to the machinery of government dated 12 November 2020.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

F1 ADMINISTERED ITEMS (continued)

F1-5 ADMINISTERED ACTIVITIES - BUDGET TO ACTUAL COMPARISON

This note compares the original published budget figures for the reporting year to actual results in respect of the department's major classes of administered income and expenses. An explanation of major variances is included in Note F1-6.

	Budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000	Variance % of Budget
Administered revenue				
Waste disposal levy	317,000	348,299	31,299	10%
User charges and fees	4,501	6,169	1,668	37%
Royalties	2,772	2,916	144	5%
Other revenues	1,736	2,357	621	36%
Total administered revenue	326,009	359,741	33,732	10%
Administered expenses				
Supplies and services	-	16	16	100%
Other expenses	-	(209)	(209)	100%
Transfers of administered revenue to Government	326,009	359,934	33,925	10%
Total administered expenses	326,009	359,741	33,732	10%
Operating surplus/(deficit)	-	-	-	-
Administered assets				
<i>Current</i>				
Cash	8,405	22,369	13,964	166%
Receivables	43,561	59,961	16,400	38%
Total current assets	51,966	82,330	30,364	58%
Administered liabilities				
<i>Current</i>				
Payables	51,966	82,330	30,364	58%
Total administered liabilities	51,966	82,330	30,364	58%
Net administered assets	-	-	-	-

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

F1 ADMINISTERED ITEMS (continued)

F1-6 ADMINISTERED ACTIVITIES - EXPLANATION OF MAJOR VARIANCES

Administered income	
<i>Waste disposal levy:</i>	Variance is due to an increase in revenue collected (\$31.3 million) from the Queensland Waste Disposal Levy due to lower use of general levy exemptions, particularly clean earth and lawfully managed asbestos.
<i>User charges and fees:</i>	Variance is primarily due to additional revenue (\$1.3 million) from Contaminated Land Search Fees which are generally undertaken as part of property transactions and the increase reflects an increased activity in the real estate market.
Administered expenses	
<i>Other Expenses:</i>	Variance is due to a reassessment of debtor balances which has identified a lower number of debtors (and balances) that have been assessed as impaired.
<i>Transfers of administered revenue to Government:</i>	Variance is due to the additional collection of revenue from the Queensland Waste Disposal Levy (\$31.3 million) and other revenues (\$2.4 million).
Administered assets	
<i>Cash:</i>	Variance is due a higher level of funds not yet remitted to the Consolidated Fund.
<i>Receivables:</i>	Variance is primarily due to a higher level of debt outstanding as a result of higher revenues and delayed receipts from customers.
Administered liabilities	
<i>Payables:</i>	Variance is due to timing difference in remittance of administered revenue collected to the Consolidated Fund.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

F2 TRUST TRANSACTIONS AND BALANCES

The department holds cash and bank guarantees on behalf of companies and individuals as a condition of environmental authorities and various environment management sections of the *Environmental Protection Act 1994* and other relevant Acts. Financial assurances are held in the form of cash or bank guarantees to ensure compliance with specific environmental requirements as determined, including to prevent or minimise any environmental harm, or to rehabilitate or restore the environment.

As the department acts only in a custodial role in respect of these transactions and balances, they are not recognised in the financial statements, but are disclosed in these notes for the information of users.

	2022	2021
	\$'000	\$'000
Trust collections and distributions		
<i>Collections</i>		
Environmental	-	1,282
Total collections	<u>-</u>	<u>1,282</u>
<i>Distributions</i>		
Environmental	-	2,791
Total distributions	<u>-</u>	<u>2,791</u>
Increase (decrease) in trust accounts	<u>-</u>	<u>(1,509)</u>
Trust assets and liabilities		
<i>Current assets</i>		
Cash	607	607
Total trust assets	<u>607</u>	<u>607</u>
<i>Non-current liabilities</i>		
Environmental	607	607
Total trust liabilities	<u>607</u>	<u>607</u>

At the reporting date, the department held bank guarantees and insurance bonds to the value of \$38.28 million in relation to the following:

- \$37.93 million relating to petroleum and gas in accordance with the lease conditions under the *Environmental Protection Act 1994*, and
- \$0.35 million relating to environmental management activities under the *Environmental Protection Act 1994* and other miscellaneous acts as relevant.

This represents the maximum value the department is potentially entitled to if agreed conditions are not fulfilled.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

**SECTION 7
OTHER INFORMATION**

G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES

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 Minister for Environment and the Great Barrier Reef, and Minister for Science and Youth Affairs.

The following details for non-Ministerial key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2021-22 and 2020-21. Further information on these positions can be found in the body of the Annual Report under the section Our Leadership Team.

Position	Position Responsibility
Director-General	Consistent with the <i>Financial Accountability Act 2009</i> , the Director-General is accountable to the Minister for Environment and the Great Barrier Reef, and the Minister for Science and Youth Affairs for the efficient, effective, and financially responsible performance of DES, including delivery of the government's commitments and priorities.
Deputy Director-General, Environmental Policy and Programs	Leads the development and coordination of policy, strategy and legislation relating to the environment and conservation. Oversees the delivery of strategic programs, such as the protection of the Great Barrier Reef, waste management and resource recovery, and the Land Restoration Fund. Leads policy and programs in areas such as heritage, climate change, environmental offsets, biodiversity, koala conservation and State of Environment reporting.
Deputy Director-General, Environmental Services and Regulation	Leads the department's regulatory program and is responsible for administering and enforcing a range of legislation that manages the impact of human activity on the environment. The regulatory program involves assessing and permitting a range of activities, spanning mining to sewage treatment plants and waste management facilities. The position is responsible for managing environmental risks through a proactive compliance and enforcement program. This includes 24/7 issues-reporting and incident response, and strong litigation capabilities to prevent and respond to serious environmental harm.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

Position	Position Responsibility
Deputy Director-General, Queensland Parks and Wildlife Service and Partnerships	Leads the management of Queensland's parks and forests, including partnerships with First Nations peoples to protect cultural values, support sustainable use and provide nature-based activities recreation and ecotourism opportunities. Also responsible for protecting threatened species, managing interaction between people and protected species, managing selected World Heritage sites, and leading the Queensland Indigenous Land and Sea Ranger program. The position is also responsible for the delivery of the Great Barrier Reef Joint Field Management Program, in partnership with the Great Barrier Reef Marine Park Authority.
Deputy Director-General, Science and Technology	Leads the provision of scientific and technical advice and services to government agencies on environmental, natural resource and climate matters. This advice underpins agency decision-making and legislative responsibilities. The position is also responsible for managing investment in the science sector in collaboration with the Queensland Chief Scientist.
Deputy Director-General Corporate Services	Leads and is responsible for the department's corporate capabilities and governance frameworks that enable the department to meet its strategic objectives. This included developing and implementing best practice policies, programs and systems to manage the department's financial, digital, human, information and physical resources. The position is also responsible for the ongoing delivery of Youth Engagement services.
Executive Director, Office of the Director-General	Leads the executive and Ministerial correspondence and liaison associated with the conduct of the Director-General and the department.

Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The department does not bear any cost of remuneration of the Minister. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch 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 policy for the department's other KMP is set by the Queensland Public Service Commission as provided for under the *Public Service Act 2008*. Individual remuneration and other terms of employment (including motor vehicle entitlements and performance payments if applicable) are specified in employment contracts.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

Remuneration expenses for key management personnel comprise the following components:

- short term employee benefits 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 was a key management person, and
 - non-monetary benefits consisting of provision of vehicle and car parking together with fringe benefits tax applicable to the benefit
- long term employee benefits include amounts expensed in respect of long service leave entitlements earned
- post-employment benefits expensed include amounts expensed in respect of employer superannuation obligations
- termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment, and
- remuneration packages for the Key Management Personnel do not provide for any performance or bonus payments.

KMP Remuneration Expense

The following disclosures focus on the expenses incurred by the department that is attributable to key management positions during the respective reporting periods. Therefore, the amounts disclosed reflect expenses recognised in the Statement of Comprehensive Income.

KMP Remuneration Expense 2021-22

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Expenses \$'000	\$'000	\$'000	\$'000	\$'000
Director-General	396	18	9	48	-	471
Deputy Director-General, Environmental Policy and Programs	263	10	6	29	-	308
Deputy Director-General, Environmental Services and Regulation	254	10	6	27	-	297
Deputy Director-General, Queensland Parks and Wildlife Service and Partnerships	264	11	6	29	-	310
Deputy Director-General, Science and Technology	230	10	6	24	-	270
Deputy Director-General, Corporate Services	225	10	5	25	-	265
Executive Director, Office of the Director-General	201	11	5	21	-	238

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

KMP Remuneration Expense 2020-21

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Expenses \$'000	\$'000	\$'000	\$'000	\$'000
Director-General	381	19	9	47	-	456
Deputy Director-General, Environmental Policy and Programs	264	10	6	29	-	309
Deputy Director-General, Environmental Services and Regulation	240	10	5	27	-	282
Deputy Director-General, Queensland Parks and Wildlife Service and Partnerships	266	10	6	29	-	311
Deputy Director-General, Science and Technology	222	10	5	24	-	261
Deputy Director-General, Corporate Services	232	10	5	25	-	272
Executive Director, Office of the Director-General	192	18	4	20	-	234
Deputy Director-General, Arts and Heritage (01/07/2020 to 30/11/2020)	100	3	2	11	-	116

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

G2 RELATED PARTY TRANSACTIONS

Transactions with People/Entities Related to KMP

The department has no transactions with people or entities related to the KMP.

Transactions with Other Queensland Government Controlled Entities

The department's primary ongoing sources of funding from Government for its services are appropriation revenue (refer to Note B1-1) and equity injections.

The department participates in a Business Corporate Partnership (BCP) arrangement whereby some departments "host" a number of strategic and operational corporate services provided to a number of other "recipient" departments. This arrangement was developed with a focus on ensuring economies of scale, service integration, scalability, and responsiveness.

The "host" department of each corporate service function receives the appropriation of funds and reports full time equivalent positions in the respective department. The model is multi-layered for different corporate services functions.

As a "host" the department provides defined services to the following departments for which no charges are levied:

<i>Recipient</i>	<i>Services Provided by Department of Environment and Science</i>
Department of Agriculture and Fisheries	Right to Information; Privacy; Ministerial and Executive Correspondence System (MECS) Support; Library Services
Department of Resources	Right to Information; Privacy; Ministerial and Executive Correspondence System (MECS) Support; Library Services

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

G2 RELATED PARTY TRANSACTIONS (continued)

Corporate Services income and expenses attributable solely to the Department of Environment and Science are apportioned across the major departmental services while corporate services income and expenses attributable under the Business Corporate Partnership arrangements are outlined in the Statement of Comprehensive Income by Major Departmental Services.

Functions (and allocation of revenue and expenses) hosted by other departments in the Business Corporate Partnership are disclosed in the relevant department's financial statements.

The Department of Environment and Science receives defined services from the following departments for which no charges are levied:

<i>Provider</i>	<i>Services received by Department of Environment and Science</i>
Department of Agriculture and Fisheries	Fleet Management; Information and Communications Technology (ICT), and records management
Department of Resources	Legal Services

The department receives some information technology services from the Department of Agriculture and Fisheries as a fee for service within the Business Corporate Partnership. In addition to the BCP arrangements, the department also receives corporate services from the Department of Communities, Housing and Digital Economy for a fee.

The department has also had transactions in 2022 with other Queensland Government entities. These include the following material transactions:

- QTC - cash and investment management, refer to Note C1
- Department of Communities, Housing and Digital Economy - community recovery, refer to Note B2-1, office accommodation and shared service provider expenses, refer to Note B2-2
- Department of Agriculture and Fisheries - fleet management and ICT, refer to Note B2-2
- Queensland Rural and Industry Development Authority - waste management, refer to Note B2-2
- Department of Resources - State Valuation Services - valuation services and licences, refer to Note B2-2 and D1
- QSuper – ALCS and LSL, refer to Note B2-1
- Smart Service Queensland, refer to Note B2-2
- Department of Transport and Main Roads - contribution, refer to Note B1-3
- Queensland Treasury who administer QGIF, refer to Note B2-2
- Queensland Treasury - appropriation revenue, refer to Note B1-1
- Department of Energy and Public Works - planned maintenance, refer to Note B2-2
- Workcover Queensland, refer to Note B2-1, and
- Local Government - waste disposal levies, refer to Note F1-2.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

G3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY

Accounting Standards Applied for the First Time

No accounting standards or interpretations that apply to the department for the first time in 2021-22 have any material impact on the financial statements.

Following the issuance of the International Financial Reporting Interpretations Committee's agenda decision on *Configuration or Customisation Costs in a Cloud Computing Arrangement* in April 2021, the department has changed its accounting policy for certain cloud computing and software-as-a-service (SaaS) costs. The effects of this change is detailed in Note G3-1 below.

Accounting Standards Early Adopted

No Australian Accounting Standards have been early adopted for 2021-22.

G3-1 CONFIGURATION OR CUSTOMISATION COSTS IN A CLOUD COMPUTING ARRANGEMENT

Summary of Change in Accounting Policy

The department reviewed its accounting policies in 2021-22 after completing a full analysis of the department's previously capitalised software in response to the International Financial Reporting Issues Committee (IFRIC) agenda decision released in March 2021.

The department's new accounting policy considers where the software code resides, whether it is identifiable and whether the department has the power to both obtain economic benefits from the software and restrict the access of others to those benefits. Configuration or customisation costs that do not qualify for recognition as an intangible asset are further assessed to the appropriate timing of expense recognition, using the following criteria:

- where the configuration or customisation is considered a distinct (i.e. separately identifiable) service from the subsequent access to the cloud software, the costs are expensed when the configuration or customisation services are received. This is typically the case when the vendor providing the services is different from the vendor providing access to the software
- where the configuration or customisation is not a distinct service from the department's right to access the software, the costs are expensed over the period of access on a straight-line basis. A prepayment asset is recognised when the payment is made upfront. This is usually the case when the same vendor is providing both the configuration or customisation services and the access to the cloud software.

Any software that qualifies as an intangible asset is recognised and accounted for in accordance with the department's existing accounting policies on software assets in Note C5 which have not changed.

As a result of the change in accounting policy, \$0.20 million of capitalised software intangible assets have been derecognised as at 30 June 2022. Due to the immaterial value of these systems, no adjustment was made to depreciation and amortisation expense item in the Statement of Comprehensive Income in 2021-22. On the basis of materiality, no adjustments were made for the comparative balances.

G4 TAXATION

The department is a State body as defined under the *Income Tax Assessment Act 1936* and is 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 of Environment and Science. As such, GST credits receivable from/payable to the Australian Taxation Office are recognised. Refer to Note C2.

**Department of Environment and Science
Notes to the Financial Statements
for the year ended 30 June 2022**

G5 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 (accessible via <https://www.qld.gov.au/environment/climate/climate-change>) including the following whole-of-Government publications in relation to climate risk, strategy and action:

- Climate Action Plan 2020-2030
accessible via <http://www.des.qld.gov.au/climateaction>
- Climate Adaption Strategy
accessible via <http://www.qld.gov.au/environment/climate/climate-change/adapting/strategy>
- Queensland Sustainability Report
accessible via <http://www.treasury.qld.gov.au/programs-and-policies/esg/>

Climate Risk Assessment - Departmental Financial Statements

The department's climate-related initiatives resulting from the Queensland Climate Action Plan 2020-2030 are published on the department's website at www.des.qld.gov.au

The Queensland Climate Action Plan 2020-2030 incorporates the whole of Government Queensland Climate Adaptation Strategy which provides a framework for ensuring an innovative and resilient Queensland that manages the risks and harnesses the opportunities for a changing climate.

The Queensland Climate Action Plan 2020-2030 which has three key targets:

- powering Queensland with 50% renewable energy by 2030
- zero net emissions by 2050, and
- least 30% emissions reductions below 2005 levels by 2030.

The department addresses its financial impacts of climate related risks by identifying and monitoring the accounting judgements and estimates that will potentially be affected, including asset useful lives, fair value of assets, provisions or contingent liabilities and changes to future expenses and revenue.

The department has committed to achieving carbon neutrality in our national parks as part of [Queensland's Protected Area Strategy](#) and also aim to achieve net zero emissions by 2030 at the latest for the whole department's operations.

The department has not identified any material climate related risks relevant to the financial report at the reporting date. The department continues to monitor the emergence of such risks.

No adjustments to the carrying value of recorded assets or other adjustments to the amounts recorded in the financial statements were recognised during the financial year.

**Department of Environment and Science
Management Certificate
for the year ended 30 June 2022**

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 Environment and Science for the year ended 30 June 2022 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 section 7 and section 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.



Brad Lang, B.Bus (Acc), BA, CPA
Chief Finance Officer
Department of Environment and Science



Jamie Merrick
Director-General
Department of Environment and Science

Date: 25 August 2022

Date: 25 August 2022

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Department of Environment and Science

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report to the Department of Environment and Science.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2022, and its 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 statement of financial position and statement of assets and liabilities by major departmental service as at 30 June 2022, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental service for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory 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 department 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

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. I addressed these matters in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Infrastructure assets - Roads valued using current replacement cost (\$2.83 billion)

Refer to Note C4-1 in the financial report

Key audit matter	How my audit addressed the key audit matter
<p>Road infrastructure assets is material to the Statement of Financial Position of Department of Environment and Science (DES) and is valued on a current replacement cost basis. Current replacement cost is calculated using a valuation model developed by the Roads and Transport Alliance as part of the Roads Alliance Valuation Project.</p> <p>Current replacement cost comprises:</p> <ul style="list-style-type: none"> ▪ gross replacement cost less ▪ accumulated depreciation. <p>DES derived the gross replacement cost of road infrastructure assets at balance date using unit prices that required significant judgements for:</p> <ul style="list-style-type: none"> ▪ identifying the significant parts of the road infrastructure assets that have different replacement costs per unit ▪ the factors used to categorise road stereotypes (such as lengths, widths, road conditions, region, terrain and soil types) ▪ estimating the total useful life of each significant part of each infrastructure asset. <p>The significant judgements required for gross replacement cost and useful lives are also significant for calculating annual depreciation expense.</p>	<p>My procedures included, but were not limited to:</p> <ul style="list-style-type: none"> ▪ assessing management's processes over road infrastructure assets, policies on reviewing useful lives and depreciation methodology ▪ obtaining an understanding of the road infrastructure assets valuation methodology and challenging its appropriateness ▪ assessing management's evaluation of unit rates provided by the Roads Alliance Valuation Project (third party provider) ▪ assessing the adequacy of management's review of the valuation process ▪ assessing the results of management's regional visits where confirmation and/or changes in key inputs were noted ▪ assessing the valuation outcomes against management's regional fieldwork and desktop work ▪ testing road infrastructure assets on a sample basis to assess the completeness and accuracy of the fixed asset register ▪ testing road infrastructure assets application of unit rates in the valuation calculation on a sample basis ▪ assessing the reasonableness of infrastructure assets useful lives by: <ul style="list-style-type: none"> • reviewing management's assessment of useful lives • verifying the calculation of depreciation expenses.

Heritage and cultural assets - Land (\$1.69 billion)

Refer to Note C4-1 in the financial report

Key audit matter	How my audit addressed the key audit matter
<p>Heritage and Cultural Assets is primarily comprised of land administered under the <i>Nature Conservation Act 1992</i> and is material to the Statement of Financial Position of Department of Environment and Science (DES).</p> <p>The land was valued by an independent valuation expert under DES' 5-year rolling program as well as valuing the top 20 land parcels every year, which covers 30 per cent of the asset class.</p> <p>The fair value of Heritage and Cultural Assets was derived after considering the value of similar properties in the same location and then adjusting the market value to reflect restrictions on the land.</p>	<p>My procedures included, but were not limited to:</p> <ul style="list-style-type: none"> ▪ assessing the adequacy of management's review of the valuation process ▪ assessing the competence, capability and objectivity of the valuation specialist ▪ obtaining an understanding of the land valuation methodology and appropriateness using common industry practices ▪ assessing management's evaluation of the specific appraisal valuation results provided by the independent valuation specialist ▪ testing land sales on a sample basis to independently confirm the market price used by independent valuation specialist ▪ evaluating the reasonableness of any adjustments applied to the fair value due to the restrictions on use.

Responsibilities of the department 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 department'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 department 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 expressing an opinion on the effectiveness of the department's internal controls, but allows me to express an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the department.
- Conclude on the appropriateness of the department'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 department'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 department 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.

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.

From the matters communicated with the Accountable Officer, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2022:

- 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.



25 August 2022

David Adams
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Glossary

Term	Definition
70:20:10 model of learning and development	The 70:20:10 model of learning and development incorporates three types of learning: 70% from real-life and workplace experiences, 20% from relationship learning (feedback, mentoring, coaching, networks, and observing and working with role models) and 10% from formal learning and structured programs.
BCP	Business and Corporate Partnership
Best management practice	Methods or techniques found to be the most effective and practical way to achieve an objective, while making best use of the department's resources.
Biodiversity	Life in all its forms—different plants, animals and micro-organisms, the genes they contain and the ecosystems they form.
Catchment	An area of land on which runoff from rainfall is collected and transferred to a waterway.
Circular economy	An economic system aimed at eliminating waste and the continual use of resources.
CSIRO	Commonwealth Scientific and Industrial Research Organisation
CYPAL	Cape York Peninsula Aboriginal Land
Declared Fish Habitat Area (FHA)	Areas to protect key inshore and estuarine fish habitat areas that are essential to sustaining fisheries. While declared fish habitat areas protect these key fish habitats from physical disturbance associated with coastal development, community access and use such as legal fishing and boating are allowed and encouraged.
DFV	Domestic and family violence
Ecosystem	A community of organisms interacting with one another and their environment.
Ecotourism	Ecologically sustainable tourism with a primary focus on experiencing natural areas that foster environmental and cultural understanding, appreciation and conservation.
eDRMS	Electronic document and records management system
Environmental authority	Authorisation provided by DES, which allows an environmentally relevant activity to be performed.
FORAGE	FORAGE is an online, web and email-based system, which generates and distributes climate and pasture related information in customised reports for a requested location.
Heritage	Places of cultural and natural significance that we want to keep, respect and pass on to future generations. Heritage places include buildings, structures, cemeteries, archaeological sites, gardens, urban precincts, and natural and landscape features.
HCOANZ	Heritage Chairs and Officials of Australia and New Zealand
Indigenous management agreement	An agreement that establishes how a protected area will be jointly managed between Traditional Owners and the State of Queensland. It describes the parties' respective roles and responsibilities as well as the strategic management directions.
Management plans	Statutory documents that provide clear management direction and priority actions for areas managed by the Queensland Parks and Wildlife Service and Partnerships. Management plans require public consultation.

Term	Definition
Marine park	Large multiple use areas that provide for the conservation of the marine environment. Through a system of zoning, marine parks provide for a range of recreational and commercial pursuits while also supporting conservation initiatives. Marine parks help protect a wide variety of habitats including mangrove wetlands, seagrass beds, mudflats, sandbanks, beaches, rocky outcrops and reefs.
NAIDOC	National Aborigines and Islanders Day Observance Committee
National park	A large natural or near natural area set aside to protect large-scale ecological processes, along with the complement of species and ecosystems characteristic of the area, which also provide a foundation for environmentally and culturally compatible spiritual, scientific, educational, recreational and visitor opportunities. The primary objective of a national park is to permanently protect and preserve natural biodiversity along with its underlying ecological structure and supporting environmental processes, and to promote education and enable recreation consistent with this objective.
National Science Week	An annual celebration of science in Australia.
Nature refuge	An area of private land voluntarily declared and protected for conservation purposes while allowing compatible and sustainable land uses to continue.
Planned burns	Planned burns (also referred to as prescribed burning) is the primary tool for minimising risk from landscape bushfires.
Protected area	Land and sea areas dedicated as protected areas under the <i>Nature Conservation Act 1992</i> , State and Commonwealth marine parks acts, and the <i>Fisheries Act 1994</i> .
QAO	Queensland Audit Office
QCAP	Queensland Climate Action Plan
Queensland Heritage Register	A statutory list of places of cultural heritage significance to Queensland.
QPWS&P	Queensland Parks and Wildlife Service and Partnerships
Queensland Youth Week	An annual celebration of young people aged 12 to 25 and the positive contributions they make to Queensland communities.
RNTBC	Registered native title bodies corporate
RSPCA Queensland	Royal Society for the Prevention of Cruelty to Animals Queensland
Stakeholders	Individuals, groups or organisations with specific interest in and/or influence on the work of the department.
STEM education	An approach to learning and development that integrates the areas of science, technology, engineering and mathematics.
Wetland environments	Areas of permanent or periodic/intermittent inundation, whether natural or artificial, with water that is static or flowing, fresh, brackish or salt, including areas of marine water which does not exceed six metres depth at low tide.
UNESCO	United Nations Educational, Scientific and Cultural Organization
World Heritage Areas	These areas are examples of the world's most outstanding natural and/or cultural heritage that it is agreed should be protected for all humanity. They are identified and listed under an international treaty administered by the United Nations Educational, Scientific and Cultural Organization (UNESCO).

Compliance checklist

Summary of requirement	Basis for requirement	Annual report reference
Letter of compliance <ul style="list-style-type: none"> • A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	Letter of compliance
Accessibility <ul style="list-style-type: none"> • Table of contents • Glossary • Public availability • Interpreter service statement • Copyright notice • Information Licensing 	ARRs – section 9.1	Contents Glossary
	ARRs – section 9.2	Communication objective
	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Communication objective
	<i>Copyright Act 1968</i> ARRs – section 9.4	Copyright
	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Licence
General information <ul style="list-style-type: none"> • Introductory Information 	ARRs – section 10	Message from the Director-General Who we are
Non-financial performance <ul style="list-style-type: none"> • Government’s objectives for the community and whole-of-government plans/specific initiatives • Agency objectives and performance indicators • Agency service areas and service standards 	ARRs – section 11.1	Our services and contribution Our people
	ARRs – section 11.2	Message from the Director-General Our services and contribution Our Performance
	ARRs – section 11.3	Our services and contribution Our Performance
Financial performance <ul style="list-style-type: none"> • Summary of financial performance 	ARRs – section 12.1	Summary of financial management
Governance – management and structure <ul style="list-style-type: none"> • Organisational structure • Executive management • Government bodies (statutory bodies and other entities) • Public Sector Ethics • Human Rights • Queensland public service values 	ARRs – section 13.1	Our structure
	ARRs – section 13.2	Our leadership team Corporate governance
	ARRs – section 13.3	Additional published information https://www.des.qld.gov.au/our-department/corporate-docs/annual-report
	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Corporate governance
	<i>Human Rights Act 2019</i> ARRs – section 13.5	Human rights—Respect. Protect. Promote.
	ARRs – section 13.6	Our values

Summary of requirement		Basis for requirement	Annual report reference
Governance – risk management and accountability	• Risk management	ARRs – section 14.1	Corporate governance Accountability and risk management
	• Audit committee	ARRs – section 14.2	Corporate governance
	• Internal audit	ARRs – section 14.3	Accountability and risk management
	• External scrutiny	ARRs – section 14.4	Accountability and risk management
	• Information systems and recordkeeping	ARRs – section 14.5	Accountability and risk management
	• Information Security attestation	ARRs – section 14.6	Accountability and risk management
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1	Our people
	• Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Our people
Open Data	• Statement advising publication of information	ARRs – section 16	Additional published information
	• Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	• Overseas travel	ARRs – section 31.2	Nil data to report
	• Queensland Language Services Policy	ARRs – section 31.3	Nil data to report
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Financial statements
	• Independent Auditor’s Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Financial statements

FAA

Financial Accountability Act 2009

FPMS

Financial and Performance Management Standard 2019

ARRs

Annual report requirements for Queensland Government agencies

