

# 2019–2020 ANNUAL REPORT



## Acknowledgement of Traditional Owners and Elders

The Office of the Inspector-General Emergency Management acknowledges Aboriginal peoples and Torres Strait Islander peoples as the Traditional Owners and Custodians of this Country. The Office recognises their connection to land, sea and community. We pay our respects to them, their cultures, and to their Elders, past, present and emerging.

### Purpose

This annual report provides information about the Office of the Inspector-General Emergency Management financial and non-financial performance for 2019–20. It has been prepared in accordance with the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019* and the *Annual report requirements for Queensland Government agencies*.

The annual report includes the significant achievements against the objectives and strategies detailed in the *Office of the Inspector-General Emergency Management Strategic Plan 2019–23* and the *Service Delivery Statement 2019–20*.

### Enquiries and further information

Telephone: (07) 3029 8813

Visit: [www.igem.qld.gov.au](http://www.igem.qld.gov.au)

Email: [info@igem.qld.gov.au](mailto:info@igem.qld.gov.au)



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InspectorGeneralEmergencyManagement](https://www.facebook.com/InspectorGeneralEmergencyManagement)



[Twitter](#)

This annual report is available on the [Office of the Inspector-General Emergency Management website](#) or a paper copy can be provided on request by telephoning (07) 3029 8813.

Information about consultancies, overseas travel and the *Queensland Language Services Policy* is available at the Queensland Government Open Data Portal [www.data.qld.gov.au](http://www.data.qld.gov.au)

### Accessibility

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 contact us on telephone (07) 3029 8813 and we will arrange an interpreter to effectively communicate the report to you.

### Feedback

Feedback on the annual report can be provided through the *Get Involved* website: [www.qld.gov.au/annualreportfeedback](http://www.qld.gov.au/annualreportfeedback)

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Inspector-General  
Emergency Management

9 September 2020

The Honourable Craig Crawford MP  
Minister for Fire and Emergency Services and  
Minister for Aboriginal and Torres Strait Islander Partnerships  
1 William Street  
PO Box 15457 City East  
BRISBANE QLD 4000

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2019–2020 and financial statements for the Office of the Inspector-General Emergency Management.

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
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements is provided at page 52 of this annual report.

Yours sincerely

Alistair Dawson APM

**Inspector-General Emergency Management**

Level 26, 111 George Street  
GPO Box 1425, Cluster 15.7  
Brisbane Qld 4001  
Telephone +61 7 3029 8813

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## Inspector-General's message

I am pleased to present the 2019–20 Annual Report for the Office of the Inspector-General Emergency Management (the Office).

From the outset, I would like to acknowledge the valuable contribution of Iain Mackenzie AFSM, as Queensland's first Inspector-General Emergency Management (IGEM). Iain helped to spearhead the role during his five years as the IGEM. In this time, he established the initial strategic direction of the Office and undertook a number of reviews.

Following Iain's retirement in July 2019, I was seconded to the Office from my role as an Assistant Commissioner, Queensland Police Service. On 6 February 2020, it was humbling to be officially appointed as Queensland's new IGEM.

There has never been a more crucial time for our sector and the important work we do. The last summer was indeed a difficult and testing time for us all. I am looking forward to continuing to build on the strong foundations of Queensland's disaster management arrangements, to work closely with all stakeholders at the state, district and council levels.

During 2019–20, the Office continued to work with Queensland's disaster management sector to enhance community safety through several key pieces of work, including:

- launching a new four-year strategic plan to reflect the unique role of the Office, our sector and its stakeholders
- delivering the *Paradise Dam Preparedness Review Report 1: 2019–20* and *Queensland Bushfires Review Report 2: 2019–20* to the Minister
- commencing the development of an effective means of monitoring, evaluating and reporting to Government against the Office's review recommendations
- undertaking the 2019–20 local and district disaster management plan assessment process
- ongoing collaboration with Queensland's local governments through the Disaster Management Officers' Network (DMO network)
- continuing to apply the Queensland Disaster Management Research Framework (DMRF) to support a coordinated approach to undertaking, managing and sharing research with sector
- hosting the Office's Champion of Change Award in the lead up to International Women's Day 2020 and continued involvement in projects that help prevent and respond to domestic and family violence.

The 2019–20 financial year has also presented unique challenges for the Queensland disaster management sector, commencing with the sudden and severe onset of the bushfire season, followed by the cyclone season and the impact of global pandemic COVID-19.

This year has demonstrated that the disaster management sector must not only expect the unexpected, but plan and prepare for the unexpected. Indeed, emergencies and disaster events are becoming more frequent, more severe, more complex. Events have compounded and converged, on top of each other, in recent times. This has created unique challenges in planning and preparedness, and workforce and volunteer fatigue management across the sector.

It has also meant the Office itself has refocused its program of delivery on core business and frontline service delivery, while seeking to utilise online and digital platforms to engage with our stakeholders. Indeed, COVID-19 has meant some events such as the Office's planned Queensland Disaster Management Research Forum or the Disaster Management Officer's Forum could not go ahead in their current formats.

The Office has been able to forge new partnerships with our stakeholders to deliver new and reimagined events for our sector in 2020–21 and beyond.

Finally, I would like to thank the passionate and hardworking employees of the Office. I look forward to continuing to work together with the IGEM team to drive continuous improvement in emergency management in 2020–21.

A handwritten signature in black ink, appearing to read 'Alistair Dawson'.

Alistair Dawson APM

**Inspector-General Emergency Management**

## Our organisation

### About the Office

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*Our vision: A catalyst for excellence in emergency management*

*Our purpose: To enable confidence in Queensland's emergency management arrangements*

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The Office of the Inspector-General Emergency Management was established as a public service office on 1 July 2014 under amendments to the *Disaster Management Act 2003* (the DM Act).

The role of the Office is to enable confidence in Queensland's emergency management arrangements.

The functions of the Office are prescribed under section 16C of the DM Act.

The Office provides independent assurance and advice to the Government about Queensland's emergency management arrangements. It also undertakes assurance activities to enhance outcomes for the community.

The Office does this by conducting reviews and system analysis to identify risks to emergency management planning, preparedness, response and recovery arrangements and by recommending evidence-based improvements.

The Office is located at Level 26, 111 George Street, Brisbane, Queensland 4000.

## Operating environment

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*Our strategic context*

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Emergency and disaster management in Queensland continues to evolve and mature in a context of geographically, economically and ethnically diverse communities.

The Office operates in an environment of forecast increases in the complexity, frequency and severity of natural disasters due to climate change, vulnerability to natural and human-caused disasters, population growth, and the need to build community and infrastructure resilience.

Collaboration, cooperation, co-design and community-centric approaches contribute to continuous improvement in emergency management, helping to keep Queensland's communities safe.

There have been changes to the Office's operating environment in 2019–20 in response to COVID-19.

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*Our key stakeholders*

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The Office engages with a diverse range of stakeholders to ensure confidence in Queensland's disaster management arrangements and drive continuous improvement in disaster planning, preparedness, response and recovery.

The Office works with local governments, state government departments, federal government, non-government organisations and universities to enhance disaster management outcomes for the community.

The Office also seeks input from affected communities as part of its review activities.

It also collaborates with other jurisdictions on contemporary emergency management issues and practice.

The Office's Stakeholder Engagement Framework demonstrates the Office's commitment to effective and meaningful stakeholder engagement.

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### *Corporate services*

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The Public Safety Business Agency (PSBA) provides professional services to the Office. This includes information and communication technology, finance, human resource, procurement, asset management and audit services.

Queensland Fire and Emergency Services (QFES) provides professional legal, right to information and multi-media services to the Office.

Queensland Police Service (QPS) provides intellectual property services to the Office.

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### *Our key strategic risks*

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- Actively engaging with emergency management partners in a changing hazard environment.
- Effectively balancing customer and stakeholder expectations.
- Monitoring advances in emergency management service delivery, systems and platforms.

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### *Our key strategic opportunities*

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- Assurance and evaluation activities enable the identification of lessons and continuous improvement opportunities.
- Stakeholder engagement activities enable the championing of collaboration, enhanced partnerships and more effective use of research-based evidence.

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### *Our key priorities in 2020–21*

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- Conducting independent reviews and assurance activities to enable capacity, capability and continuous improvement.
- Enabling a sector-wide learning culture that is intelligence-led, evidence-based and informed by lessons learned.
- Evaluating and validating the effectiveness of emergency management and the progress of actions against recommendations.
- Working with the sector to embed emergency management standards, frameworks and tools.
- Seeking and empowering trusted partners and networks to enable contemporary research, environmental resilience and community-centric engagement.

These priorities are aligned to the Office's legislated functions and the Queensland State Disaster Management Plan.

The ongoing impacts of COVID-19 will continue to be monitored and adjustments may need to be made to the operating environment of the Office for 2020–21 in accordance with those impacts.

## Our performance: Non-financial

### Queensland Government's objectives for the community

*Our Future State: Advancing Queensland's Priorities* is a plan to advance Queensland by tackling the major challenges facing the state.

The Office contributes to *Our Future State: Advancing Queensland's Priorities*:

- *Keep communities safe* by reviewing and assessing the effectiveness of Queensland's disaster management arrangements and recommending improvements.
- *Be a responsive Government* by identifying cooperative partnerships to support improved community outcomes.

### Strategic objectives and 2019–20 highlights

In accordance with its *Strategic Plan 2019–23*, during the 2019–20 financial year the Office focused on delivering three strategic objectives.

The delivery of these three strategic objectives was supported via 11 strategies.

#### Strategic objective one

**To deliver independent assurance and advice to the Government, stakeholders and the community to enhance strategic direction, accountability and outcomes in Queensland's emergency management arrangements**

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##### *Emergent reviews*

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**Delivered:** Two reviews at the direction of the Queensland Government:

- *Paradise Dam Preparedness Review Report 1: 2019–20*. This review provided recommendations to guide preparedness for a future significant flood event affecting Paradise Dam in the Burnett river system near Bundaberg.
- *Queensland Bushfires Review Report 2: 2019–20*. This review provided observations and insights about the September 2019 bushfires around Sarabah, Stanthorpe and Peregrine Springs and consolidated recommendations of the *2018 Queensland Bushfires Review*.

Both reviews included community surveys to capture public opinion. The IGEM and Office employees also travelled to affected areas to consult directly with key stakeholders.

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##### *Planned reviews*

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**Delivered:** One planned review

- *Review of capability at a local and district level – Mount Isa Disaster District Report 3: 2019–20*

This review focused on the ability of the Mount Isa District Disaster Management Group and local disaster management groups in Boulia, Burke, Carpentaria, Cloncurry, Diamantina, Doomadgee, McKinlay, Mount Isa and Mornington Island to meet future disaster management challenges and objectives, based on the Standard for Disaster Management in Queensland (DM Standard).

This review was scheduled as part of the Office's planned program of work in the 2018–19 financial year. It was paused in December 2018 due to emergent reviews of the bushfire and

monsoon trough rainfall and flood events. The review recommenced in August 2019 and was finalised in the fourth quarter of the 2019–20 financial year.

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*Other assurance activities*

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**In progress:** Contribution to Royal Commission into National Natural Disaster Arrangements

The Office received Notices from the Royal Commission into National Natural Disaster Arrangements and assisted the Royal Commission with provision of information.

**Delivered:** Refreshed Emergency Management Assurance Framework (EMAF) and DM Standard

The refreshed EMAF and DM Standard were made available on the Office's website.

Work commenced in 2019–20 on the EMAF tools to support the refreshed EMAF and DM Standard. Finalisation of these tools was delayed due to the impacts of COVID-19 and was re-scheduled to occur in 2020–21.

**Delivered:** Assessment of local and district disaster management plans

A simplified interim approach was developed in consultation with local and district representatives from the sector and used for the annual 2019–20 disaster management plan assessment process.

Good practice examples of disaster preparedness and planning activities, identified during the assessment process, were shared with the sector in December 2019.

**Delivered:** Queensland Disaster Management Lessons Management Framework

The Queensland Disaster Management Lessons Management Framework (LM Framework), a recommendation of The Cyclone Debbie Review, was finalised.

Lessons management is a key part of continuous improvement in disaster management practice. It enables learnings from events, exercises and good practice to be identified, shared and embedded in the disaster management system.

The system-wide LM Framework was co-designed with a working group of around 30 stakeholders in the disaster management sector. Other jurisdictions were also consulted.

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*Monitoring, evaluation and reporting*

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**In progress:** Monitoring of progress against review report recommendations

The Office commenced the development of an effective means of monitoring, evaluating and reporting to Government against the Office's review recommendations.

## Strategic objective two

**To build a culture of collaboration, improvement, excellence and innovation to challenge the emergency management sector to adapt to and explore emerging opportunities**

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### *Collaboration with local government*

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#### **Ongoing:** Disaster Management Officers' Network

The DMO network, co-developed by the Office and local council disaster managers, enabled collaboration and sharing of good practice.

The annual DMO network forum and a proposed disaster management conference were both postponed in 2020 due to COVID-19.

Despite not meeting in person this year, the network supported each other through a secure online platform, Basecamp, administered by the Office. The network also contributed to local research projects through the DMRF and the Disability Inclusive Disaster Risk Reduction Project sponsored by the Department of Communities, Disability Services and Seniors. The Office also chaired and facilitated two teleconferences with the network in July and October 2019.

In order to further develop collaborative partnerships across the sector, the Office commenced brokering a partnership with the Local Government Association of Queensland (LGAQ), QFES, QPS and the Queensland Reconstruction Authority (QRA) to deliver a new Disaster Management Conference in 2021 that includes a specifically tailored forum for the network.

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### *Cooperative partnerships and sector-wide collaboration*

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#### **Ongoing:** Queensland Disaster Management Research Framework

The Office continued to apply the [DMRF](#) to support a coordinated approach to undertaking, managing and sharing research, strategic research priorities, engagement between government and the tertiary sector and the application of research findings into practice.

The Office coordinated and hosted one meeting of the full Research Advisory Panel (RAP) in November 2019 and four RAP working group meetings in July to August 2019. During 2019–20 the Office's website was updated to provide a point of contact for disaster management research in Queensland. It includes information on the DMRF, latest news from the research sector and project spotlights.

#### **Delivered:** Facilitated the translation of research to the disaster management sector

Collaboration on key projects included partnering with the Australian Red Cross to deliver stage one of implementing the [National Gender and Emergency Management Guidelines](#) in Queensland. This work focused on developing Queensland-specific training around domestic and personal violence to assist frontline volunteers to identify and support victims during and after disasters.

Another key project included working with the [Griffith University Cities Research Institute](#) to help researchers engage with local governments about food network contingency planning during disasters. Pilot projects were developed within urban, rural and regional communities including Cairns Regional Council, Lockyer Valley Regional Council and local community groups to map existing food networks and disaster management arrangements.

**Ongoing:** Inspector-General Emergency Management Advisory Panel

The Office hosted two IGEM Advisory Panel (Advisory Panel) meetings in 2019–20.

The Advisory Panel, established in February 2016, continued to provide stakeholder guidance to the IGEM. Input was provided on a range of issues including COVID-19 observations, lessons management and the Office's strategic direction.

A representative from the Department of Aboriginal and Torres Strait Islander Partnerships joined the Advisory Panel in June 2020 to continue to support and enhance disaster management arrangements in remote communities.

Other panel members included representatives from state agencies, Brisbane City Council, Australian Red Cross and Queensland universities.

**Delivered:** Queensland Disaster Management Lexicon

The EMAF acknowledges the *Queensland Disaster Management Lexicon* (the Lexicon) as the standard for common language used within the Queensland disaster management sector.

A printable version of the Lexicon is available at [www.igem.qld.gov.au](http://www.igem.qld.gov.au).

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*Excellence through local, state and national engagement*

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**Delivered:** Refreshed *Stakeholder Engagement Framework*

The Office's *Stakeholder Engagement Framework* (the framework) demonstrates the Office's commitment to effective and meaningful stakeholder engagement. In 2019–20, the framework was refreshed to further support proactive, accessible and agile engagement processes across key activities of the Office.

**Ongoing:** Participation in, or observation of, key committees, working groups and forums and attendance at exercises that supported sector-wide response and recovery activities for COVID-19 and continuous improvement in building disaster and emergency resilience

These included the Disability Inclusive Disaster Risk Reduction Advisory Committee, the Bushfire and Natural Hazards Cooperative Research Centre (BNHCRC) Community Engagement Research Advisory Group, the National Working Group for Public Information and Warnings, the Brisbane River Strategic Floodplain Management Working Group, and co-hosting an Australian Institute for Disaster Resilience (AIDR) National Understanding Disaster Risk Forum in Brisbane.

**Delivered:** Participation in key conferences and forums to enable engagement across jurisdictions and with stakeholders across Queensland

These included the 2019 Australasian Fire and Emergency Service Authorities Council (AFAC) Lessons Management Forum in July 2019, the 2019 AFAC and AIDR Conference in August 2019, the LGAQ Bush Council's Convention in Roma in August 2019 and the LGAQ 2019 Conference in Cairns in October 2019, the 4th Annual Queensland Community Recovery Forum in October 2019 and the Frontline Mental Health Conference in October 2019.

## Delivered: Publications

- Dr Kimberley Reis, Associate Professor Cheryl Desha, and Dr Allison Rifai (2019) *Planning for food contingencies: a call to action*, Australian Journal of Emergency Management, Volume 34, No. 4 (October).
- Acknowledged as project partner:
  - Professor Maureen Taylor, Dr Barbara Ryan and Dr Kim A. Johnston (2020) *The missing link in emergency management: evaluating community engagement*, Australian Journal of Emergency Management, Volume 35, No.1 (January).
  - Professor Maureen Taylor, Dr Barbara Ryan and Associate Professor Kim A. Johnston (2020) *Community engagement for disaster preparedness: a systematic literature review*, International Journal of Disaster Risk Reduction, Volume 49 (October).
- Issued three editions of *IGEM Connect* to around 2000 stakeholders.

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## Culture of innovation

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### In progress: Adaptable platforms, systems and processes

The Office continued to connect and engage with key stakeholders through adaptable platforms, systems and processes by:

- completing a refresh of the Office's website to ensure a contemporary online presence; for the first six months of 2020, the website attracted a total of 7,271 users, with 83.3% of these being new users
- using Basecamp to engage and facilitate discussion with the DMO network and the DMRF network
- using Twitter and Facebook accounts, tracking key performance indicators and popular content, and monthly reporting on social media and web metrics
- using social media to share research updates from the DMRF.

The Office's annual customer satisfaction survey was conducted in June 2020. Two in three (67%) customers had visited the Office's website in the past six months. Satisfaction continued to be strong that the content on the website is informative, with 86% of website users agreeing in 2020.

To support good governance, the Office:

- further expanded the use of Project Online and Power BI into business-as-usual activities to support better resource management, tracking and reporting of reviews, assurance activities and key projects
- continued to leverage systems to support corporate services and reporting such as the Business Intelligence Reporting Tool (finance) and Ministerial and Executive Correspondence System (MECS).

The employee opinion survey (Working for Queensland survey) conducted in September 2019 achieved positive results for innovation (82%).

## Strategic objective three

### To maintain a diverse, forward looking, agile and engaged workforce to deliver quality services

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#### *Implementation of the Human Rights Act 2019*

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**Ongoing:** Progress in implementing key provisions of the *Human Rights Act 2019* (the HR Act) in the Office included:

- active participation in the PSBA and IGEM human rights working group to plan for and implement the requirements of the HR Act
- reviewing policies and procedures, including updating complaints and grievance application procedures to include an assessment of any potential human rights impacts
- sharing resources and information with employees to ensure awareness of rights and responsibilities under the HR Act.

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#### *Strategic workforce planning and workforce capability*

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**Ongoing:** Workforce Strategy 2019–23

Key workforce priorities for the Office for 2019–20 included:

- supporting leadership development and strengthening workforce capability
- continuing to implement aligned strategic, operational and performance planning processes
- promoting and modelling practices and programs that supported flexible work practices, safety, health and wellbeing and domestic and family violence prevention.

The Office participated in the 2019 Working for Queensland survey achieving a 95% response rate. The result for agency engagement (72%) declined from 82% in 2018. The Office's result for organisational leadership (64%) also declined slightly from 2018, however these results were well above those for the Queensland public sector. Survey results were explored in employee workshops and activities progressed to facilitate workplace improvements.

During the COVID-19 pandemic, the Office continued to deliver its program of work by optimising flexible and remote working arrangements.

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#### *Culture of high performance*

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**Ongoing:** Leadership and professional development

Investment in employee leadership development was achieved by:

- supporting employees to participate in the Executive Challenge Academy course
- promoting the [Leadership Competencies for Queensland](#)
- supporting emerging leaders to attend professional development activities such as conferences and seminars
- investing in employee development to ensure expertise, skills and knowledge remained contemporary in a changing emergency and disaster management environment.

**Ongoing:** Corporate induction

The Office continued to recognise induction as an important avenue to welcome new employees and share corporate knowledge. Facilitated by the PSBA, induction sessions promoted awareness of expectations and employee programs such as the commitment to inclusion, diversity and equity, ethics and risk management, prevention of domestic and family violence and health and safety support.

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*Inclusion and diversity*

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**Ongoing:** Delivery of *Cultural Capability Action Plan 2019–21*

Cultural awareness and capability building were incorporated into the Office's business by:

- participating in working groups including the Cultural and Recognition Working Group and COVID-19 Remote Community Working Group
- the IGEM and the State Disaster Coordinator travelling to Cairns from 29 April to 2 May 2020 to consider the COVID-19 response in Far North communities
- sharing information on dates of cultural significance and Aboriginal and Torres Strait Islander events, and acknowledging Traditional Owners at events and in Office publications
- encouraging employees to undertake online self-paced cultural intelligence training
- confirming a representative from the Department of Aboriginal and Torres Strait Islander Partnerships as a member the IGEM Advisory Panel in June 2020.

**Delivered:** Commitment to women

The Office participated in Leading Women, the Public Safety and Integrity Agencies Women's Network. This included networking events in August and November 2019 and co-hosting a series of podcast interviews with the Crime and Corruption Commission and Queensland Integrity Commissioner in May 2020.

The Office was proud to once again host the Champion of Change Award in the lead up to International Women's Day 2020.

Nominations were open to paid or volunteer members of Queensland's disaster management sector who demonstrated significant contribution to improving access, equity and support for women.

The finalists were announced at the Public Safety and Integrity Agencies' International Women's Day event in Brisbane on 6 March 2020:

*Individual - Champion of Change Award*

- Winner - Associate Professor Cheryl Desha
- Highly Commended - Dr Allison Rifai.

*Community - Champion of Change Award*

- Joint Winners – Queensland Disability Inclusive Disaster Risk Reduction Framework, and Sunshine Coast Get Ready Schools Program
- Highly Commended – Mapping Approaches to Community Engagement for Preparedness in Australia.

**Ongoing:** Domestic and family violence (DFV) prevention

The Office has continued to build on its commitment to the prevention of DFV by:

- participating in events and initiatives to promote gender equity and the prevention of violence against women
- attending a trivia night in August 2019 to support White Ribbon Australia
- participating in the Zephyr Foundation Lunchbox Drive.

The Working for Queensland survey indicated that 95% of employees in the Office were aware of workplace policies designed to support employees affected by DFV. Further, 87% of non-managers felt confident that they could effectively refer a colleague affected by DFV to appropriate support.

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*Health, safety and employee wellbeing*

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**Delivered:** Commitment to health, safety and employee wellbeing

The Office continued to support employee health, safety and wellbeing by:

- introducing a weekly employee e-newsletter during COVID-19
- ensuring compliance with Chief Health Officer directions, health and safety guidelines and hygiene standards in the workplace during COVID-19
- promoting 'health and safety first' as a guiding principle in the Office's return to the workplace during COVID-19
- adopting a flexible approach to work and ensuring regular and targeted communication with employees during COVID-19
- participating in the QPS Influenza Vaccination program
- sharing health and wellbeing information
- promoting and providing access to employees and their immediate family members to professional, confidential and independent counselling through the Employee Assistance Program to support emotional, physical and financial wellbeing
- working with the PSBA to support the early and safe return of ill and injured employees to meaningful and productive work as required.

The Working for Queensland survey reflected a slightly improved result for the Office for workload and health since 2018.

The survey also indicated that 86% of employees used flexible workplace options.

The PSBA provides industrial and employee relations services to the Office and conducts negotiations with the relevant unions representing employees across the Public Safety Agencies (PSAs). This includes agency specific negotiations with relevant unions, general interpretation of legislative and industrial instruments, grievance investigations and representation at various industrial tribunals.

### *Service excellence*

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**Delivered:** Annual customer satisfaction survey

The Office's annual customer satisfaction survey was conducted in June 2020. The Office achieved an overall customer satisfaction rating of 79%. This result represents a slight decrease from 83% in 2019.

The Office's professionalism, responsiveness, ability to be helpful, supportive and display a cooperative approach were key reasons for customer satisfaction. Satisfaction with the Office's staff continues to be extremely high with nine in ten respondents satisfied that the Inspector-General and staff of the Office were professional (89%).

More than three in four (78%) customers surveyed were satisfied that the information or advice given to them helped to improve their business or work. Four in five customers who engaged in a disaster management review (80%) were satisfied that the advice provided as a result of the review process was useful.

## Performance measures

### *Service area objective*

To provide independent assurance and advice that enables confidence in Queensland's emergency management arrangements.

### *Service area description*

The Office provides independent assurance and advice about Queensland's emergency management arrangements and reporting to enhance accountability and improve outcomes for the community.

The Office undertakes a range of assurance activities and system analysis to identify risks to emergency management planning, preparedness, response and recovery arrangements and recommends evidence-based improvements. The most robust assurance activity is a tier three review. It has significant depth and rigour and provides a higher level of confidence in the disaster management matter being assessed.

### *Performance measures*

Key performance measures in the Service Delivery Statement (SDS) 2019–20:

Service area: Independent assurance and advice to improve emergency management			
Performance measure (service standard)	Notes	2019–20 Target/Estimate	2019–20 Actual
Customer satisfaction (Overall)	1	80%	79%
Average cost per tier three review (\$'000)	2, 3	300	168

#### Notes:

1. This service standard measures overall satisfaction with the Office. It is measured as part of an annual customer survey. Customers include the Minister, state and local government stakeholders with a role in disaster and emergency management. It is calculated by the number of respondents who indicated they were either 'very satisfied' or 'satisfied' (on a five-point scale ranging from 'very dissatisfied' to 'very satisfied') with the service and advice provided by the Office represented as a percentage of the total number of responses received.
2. This service standard measures the average cost to complete a tier three review. This measure is calculated by dividing the total cost of all tier three reviews completed in the financial year by the number of tier three reviews completed. Included in this measure are costs incurred by the Office in undertaking tier three reviews such as staff salaries, travel, accommodation, venue hire, contractors and legal advice. It is normal for the methodology, scope and depth of each tier three review to differ. Tier three reviews undertaken by the Office as part of its planned program of work have standard planning parameters. In comparison, reviews directed by Government in response to disaster events are generally broader in scope due to their emergent nature and attract additional resources and cost. These factors may impact on the Actual result from year to year.

- The 2019–20 Actual includes the cost of completing three reviews. Two of these reviews were undertaken at the direction of Government (*Paradise Dam Preparedness Review Report 1: 2019–20* and *Queensland Bushfires Review Report 2: 2019–20*). The third, the Review of capability at a local and district level - Mount Isa Disaster District, was a planned review. This review was scheduled as part of the Office's planned program of work in the 2018–19 financial year. It was paused in December 2018 due to emergent reviews of the bushfire and monsoon trough rainfall and flood events. The review recommenced in August 2019 and was finalised in the fourth quarter of the 2019–20 financial year.

Key performance measures in the *Strategic Plan 2019–23*:

Performance measure	Notes	2019–20 Actual	2018–19 Actual
Customer satisfaction with Office of the IGEM reviews	1	80%	58%
Customer perceptions of Office of the IGEM platforms	2	86%	84%
Customer satisfaction with Office of the IGEM information and advice	3	78%	67%
Customer satisfaction with Office of the IGEM staff	4	89%	94%
Staff perceptions of organisational leadership	5	64%	70%
Staff perceptions of agency engagement	5	72%	82%
Staff perceptions of use of flexible work arrangements	5	86%	73%

Notes:

1. Number of respondents who indicated that they were either 'very satisfied' or 'satisfied' (on a five-point scale ranging from 'very dissatisfied' to 'very satisfied') that advice provided as a result of a review was useful, represented as a percentage of the total number of responses received. Measured as part of an annual customer survey.
2. Number of respondents who indicated that they 'strongly agree' or 'agree' (on a five-point scale ranging from 'strongly disagree' to 'strongly agree') that the content of the Office's website is informative, represented as a percentage of the total number of responses received. Measured as part of an annual customer survey.
3. Number of respondents who indicated that they were either 'very satisfied' or 'satisfied' (on a five-point scale ranging from 'very dissatisfied' to 'very satisfied') that information or advice given helped improve their business, represented as a percentage of the total number of responses received. Measured as part of an annual customer survey.
4. Number of respondents who indicated that they were either 'very satisfied' or 'satisfied' (on a five-point scale ranging from 'very dissatisfied' to 'very satisfied') that the Office's staff were professional. Measured as part of an annual customer survey.
5. This measure assesses aspects of workplace climate and use of flexible work options in the Office. Measured as part of an annual Working for Queensland survey, conducted in September 2019.

## Our performance: Financial

### Summary of financial performance

The following table summarises the operating result and financial position for the Office for 2019–20 and the previous financial year.

#### Operating result and financial position

Statement of comprehensive income	2019–20 \$'000	2018–19 \$'000
Total income from continuing operations	4,867	4,867
Total expenses from continuing operations	4,608	4,864
Other comprehensive income	Nil	Nil
<b>Operating result for the year</b>	<b>259</b>	<b>3</b>
Statement of financial position		
Total assets	1,642	1,645
Total liabilities	218	480
<b>Net assets (equity)</b>	<b>1,424</b>	<b>1,165</b>

#### Income and expenses from continuing operations

For 2019–20, the Office received income from continuing operations of \$4.867 million and incurred total expenditure from continuing operations of \$4.608 million. This was comprised of:

Income	2019–20 \$'000	2018–19 \$'000
Appropriation revenue	4,346	4,369
Services received below fair value	521	498
Expense	2019–20 \$'000	2018–19 \$'000
Employee expense	3,061	2,951
Supplies and services	1,012	1,259
Depreciation	1	1
Grants and subsidies	-	10
Other expense	534	643

The Office is funded to deliver services predominantly through parliamentary appropriations.

The Office is also supported by the PSBA which provides professional support services to the entity. The value of these services received is recognised as income and as an expense in the statement of comprehensive income.

## Summary of financial position

The Office was in a positive financial position at the end of the financial year. The total equity/net assets of the Office at the end of 2019–20 was \$1.4 million. This was comprised of:

<b>Assets</b>	<b>2019–20 \$'000</b>	<b>2018–19 \$'000</b>
Cash	1,580	1,528
Receivables	40	64
Prepayments	17	47
Property, plant and equipment	5	6
<b>Liabilities</b>	<b>2019–20 \$'000</b>	<b>2018–19 \$'000</b>
Payables	31	235
Accrued employee benefits	111	113
Other current liabilities	76	132

There were no significant events after balance date that could be expected to impact the operating result for the Office for 2019–20.

## Our governance: Structure and people

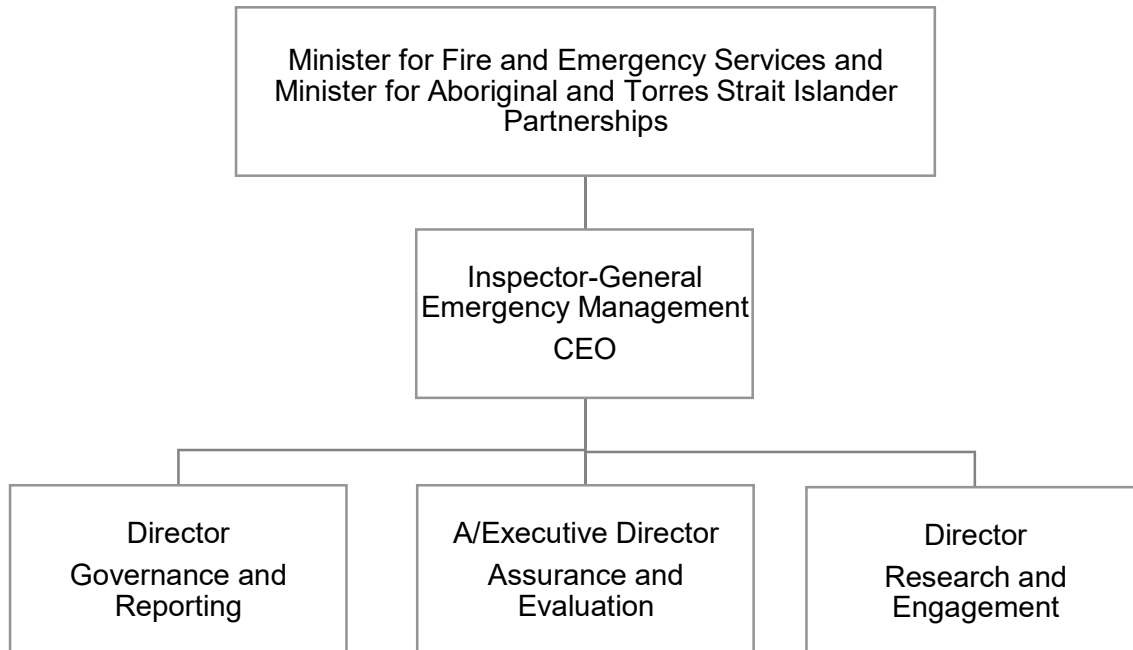
### Organisational structure

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#### *Activity streams*

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The IGEM reports to the Honourable Craig Crawford MP, Minister for Fire and Emergency Services and Minister for Aboriginal and Torres Strait Islander Partnerships.



At 30 June 2020, the Office was comprised of three key streams: Assurance and Evaluation; Research and Engagement; and Governance and Reporting.

The Assurance and Evaluation stream develops, conducts and delivers reviews, lessons, assurance and evaluation frameworks, projects and activities. This team also provides system analysis and monitoring to build stakeholder capability in disaster management and ensure compliance with the legislated functions of the Office.

The Research and Engagement stream develops, builds and delivers strategic partnerships, communication, research and engagement activities across a broad range of stakeholders. Stakeholders include all levels of government, tertiary and non-government organisations and the community.

The Governance and Reporting stream develops, coordinates and delivers internal strategy, planning, performance, reporting and governance activities for the Office.

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#### *Workforce profile*

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The total number of Full-Time Equivalent (FTE) employees for the Office was 22.1 as at 30 June 2020.

The Office's separation rate for permanent employees (excludes contract employees) for the period 1 July 2019 to 30 June 2020 was 6.7%.

No early retirement, redundancy or retrenchment packages were paid to employees of the Office during the period 1 July 2019 to 30 June 2020.

Further information on the Office's people is available under the 2019–20 highlights (pages 14 to 17 refer).

## Executive management

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### *Executive management committee*

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The Executive Management Committee (EMC) is the key leadership group for the Office, providing direction on strategic and operational issues. It ensures activities are carried out efficiently, effectively and economically in line with the Office's vision, purpose and strategic objectives.

In 2019–20, the EMC provided strategic oversight of the Office's reviews, assurance activities and key projects, and monitored risks and challenges to the operating environment.

The EMC meets monthly (unless otherwise determined by the Chair).

During 2019–20, the EMC met 11 times.

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### *Members*

*Alistair Dawson APM. EMPA, MBA, GAICD, Inspector-General Emergency Management (Chair) (17 July 2019 to 30 June 2020)*

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The Inspector-General of Emergency Management is responsible for leading and managing the Office to provide assurance and advice to enable confidence in Queensland's disaster and emergency management arrangements.

Alistair brings over 40 years' policing experience in both London and Queensland to the role as Inspector-General. More than 38 years of Alistair's career in police and emergency management has been spent in Queensland where he attained the rank of Assistant Commissioner.

As a former Chair of the State Disaster Coordination Group, Alistair has played a lead role in coordinating the whole of government response to several complex disaster events across the state. Alistair has also been awarded the National Emergency Medal for Queensland 2010–11.

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*Mike Shapland MBE. MBA, A/Executive Director, Assurance and Evaluation*

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The Executive Director, Assurance and Evaluation is responsible for leading, directing and managing the development, implementation and delivery of key assurance and evaluation frameworks, projects and activities which are valued by stakeholders and enable improved performance, monitoring and reporting in disaster management.

Mike is a graduate of the Royal Military Academy, Sandhurst, United Kingdom. He has significant experience in emergency management in Queensland, including in counter-terrorism and chemical hazards emergency management, cyclone disaster management and pandemic planning.

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*Sarah March, MPsyOrg, MSc(Psychology), BA, Director, Governance and Reporting*

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The Director, Governance and Reporting provides informed, proactive strategic advice to the IGEM and to the Minister regarding performance, reporting, governance, policy and practice in relation to disaster management and the operation of the Office.

Sarah has more than 20 years' experience in government, having worked in a diverse range of roles in psychology, organisational development, workforce strategy and policy, governance and reporting.

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*Corinne Mulholland, BJourn, Director, Research and Engagement (30 September 2019 to 30 June 2020)*

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The Director, Research and Engagement provides informed and high-level advice to the IGEM and to the Minister regarding media, communication, strategic partnerships, research and engagement in relation to disaster management.

Corinne has over 14 years' experience working in senior roles across local and state government including in disaster management, police, corrective services and emergency services, health, media, marketing, economic development and strategic policy areas. She has extensive experience running large and highly-effective teams across state and local government.

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*Nicola Moore, MEd, GCBus, GDAppSc, BAppSc, A/Director, Research and Engagement (17 June 2019 to 2 August 2019)*

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Nicola has more than 15 years' experience as a qualified scientist and educator, working across government roles delivering policy outcomes via community and stakeholder education, engagement, participation and capability development.

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*Julie Molloy, BAComEd, A/Director, Research and Engagement (5 August 2019 to 27 September 2019)*

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Julie has more than 20 years' experience as a qualified evaluator and educator with a strong background in volunteering, community development, resilience, recovery and community and adult education.

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#### *Other committees*

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Further information on the PSBA and IGEM Audit, Risk and Compliance Committee can be found on page 26.

The IGEM also participated as a standing attendee in the monthly meetings of the PSBA Board of Management.

# Our governance: Risk management and accountability

## Values and ethics

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### *Our values*

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The Office's values align with the Queensland Public Service values of Customers first, Ideas into action, Unleash potential, Be courageous, Empower people.

These values inform the operations of the EMC and the day-to-day activities of the Office.

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### *Conduct and complaints*

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The Office complies with the Code of Conduct for the Queensland Public Service (the Code).

The induction program for new employees to the Office includes information about workplace behaviours and an overview of the Code.

The PSBA assesses complaints regarding the conduct of staff employed by the Office in accordance with the PSBA and IGEM Management of Complaints about Employees, Volunteers and Contractors Policy and Procedure.

There were no complaints received involving the Office during 2019–20.

The PSBA also fulfils the following key roles and responsibilities:

- recording of all Conduct and Performance Excellence complaints and complaints of corrupt conduct
- acting as the Office's central liaison point for the Crime and Corruption Commission (CCC) and the Queensland Ombudsman (QO), and in the discharging of statutory obligations under the Crime and Corruption Act 2001
- providing oversight of the Public Interest Disclosure (PID) framework and assisting the Office in fulfilling its statutory obligations under the Public Interest Disclosure Act 2010 (the PID Act)
- assessing complaints in accordance with Queensland's Human Rights Act 2019.

## Risk management

The Office manages risk and fraud in accordance with its:

- Enterprise Risk Management Policy and Procedure
- Fraud and Corruption Prevention and Control Policy and Plan
- Business Continuity Plan.

## *2019–20 achievements*

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During 2019–20 the Office:

- implemented a new Enterprise Risk Management Policy and Procedure
- reviewed the Office's risk appetite statements and risk categories, and developed an operational risk register
- refreshed the Office's strategic risks and opportunities during the development of the Office's *Strategic Plan 2020–24*
- continued to apply project management software and business intelligence tools to support operational and project planning, risk identification and assessment, resource allocation, monitoring and reporting activities.

## **Audit, Risk and Compliance Committee**

In accordance with its Charter, the PSBA and IGEM Audit, Risk and Compliance Committee (PSBA and IGEM ARCC) provides oversight of audit, risk and management compliance activities related to the PSBA and the Office including:

- risk, control and compliance frameworks
- external accountability responsibilities as prescribed by applicable legislative and regulatory frameworks
- other matters considered to be within the committee's responsibilities as they relate to the PSBA and IGEM.

The Committee Charter was developed in line with Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance*, the *Financial and Performance Management Standard 2019* and the *Financial Accountability Act 2009*.

The independent external Chair received \$16,500 (including GST) in remuneration for services provided between 1 July 2019 to 30 June 2020. The second independent member received \$5,775 (including GST) for services provided from 1 July 2019 to 30 June 2020. There were no other on costs incurred. The Committee met on 14 occasions in 2019–20.

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## *Members*

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- Marita Corbett, Chair (independent external Chair)
- Geoff Waite, Executive General Manager, Corporate, Queensland Treasury (appointed member of the Board)
- Iain MacKenzie AFSM, Inspector-General Emergency Management (until 16 July 2019)
- Alistair Dawson APM, Inspector-General Emergency Management (from 17 July 2019)
- Doug Smith, Acting Chief Operating Officer, PSBA (from 8 July 2019 to 13 February 2020)
- Kurt Marsden, Acting Chief Operating Officer, PSBA (from 14 February 2020)
- Peter Dowling AM (second independent external member)
- Louise Barrett, Executive Director, Strategic and Service Alignment Unit, PSBA (employee representative).

## 2019–20 achievements

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During 2019–20, the committee:

- provided oversight of the progression of the QAO Audit Program
- considered all audit reports and provided direction regarding the implementation of report recommendations and actions
- monitored compliance with the *Annual Internal Audit Plan 2019–20 and Strategic Internal Audit Plan 2020–23* and provided oversight of the actioning of open recommendations
- endorsed the IGEM enterprise risk management policy and procedure, and data breach management procedure.

## Internal audit

The Head of Internal Audit, PSBA, is the nominated Head of Internal Audit for the Office in accordance with the *Financial Accountability Act 2009*.

The PSBA Internal Audit Unit (the unit) is an independent unit that provides advice to the Office and public safety agencies. The unit undertakes compliance (effectiveness), performance (efficiency) and other reviews (e.g. financial management) to identify areas of risk and to improve organisational outcomes. Its work is undertaken in accordance with the Institute of Internal Auditors' standards, its approved Charter, consistent with Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance*, ethical standards and the *Financial and Performance Management Standard 2019*. Systems are in place to ensure the effective, efficient and economic operation of the internal audit function.

The *PSBA Annual Internal Audit Plan 2019–2020 and Strategic Internal Audit Plan 2020–23* was endorsed by the PSBA and IGEM ARCC and approved by the Chair of the PSBA Board of Management on 4 June 2019. This plan is informed by a detailed audit planning and risk assessment process and guided the work of the unit in 2019–20. Delivery of the *PSBA Annual Internal Audit Plan 2019–20* was progressed through a combination of in-house and co-sourced delivery.

There were no specific audits for the Office in the *PSBA Annual Internal Audit Plan 2019–20*. The Office gained assurance by inclusion in public safety agency-wide reviews where relevant to its operations. These included those reviews relating to system access controls, fraud and corruption, security awareness, the Chief Finance Officer assurance statement, risk management framework assessment, information and communications technology project governance and delivery of the Trusted Advisor Series of work.

Delivery of the *PSBA Annual Internal Audit Plan 2019–20* was impacted by the Office's and the other public safety agencies' planning and response to COVID-19. During this time, Internal Audit redirected its focus to be a trusted advisor and assisted public safety agency management with checks of internal controls such as risk management, procurement and cyber security.

At 30 June 2020 fieldwork was fully complete. It is expected that the final reports for all audit reviews will be issued by 31 October 2020.

## External scrutiny

During 2019–20, findings from reports by external agencies requiring consideration by, or impacting on, the Office were considered and actioned as appropriate.

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### *Crime and Corruption Commission*

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The Office used the Crime and Corruption Commission's Corruption Prevention Advisory resources, as necessary, to assist in the identification of corruption risks and the development of better practice prevention strategies. The Office has a Fraud and Corruption Prevention and Control Policy and Plan in place. Key concepts were communicated to employees to promote ethical decision-making and integrity.

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### *Queensland Ombudsman*

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The Queensland Ombudsman is the oversight agency for the Public Interest Disclosure Act 2010 (the PID Act). The PSBA provides oversight of the Public Interest Disclosure framework and assists the Office in fulfilling its statutory obligations under the PID Act.

In accordance with section 60 of the PID Act, the PSBA has a management program in place that is supported by policies and procedures related to the response to, assessment and management of public interest disclosures.

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### *Queensland Audit Office*

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The Queensland Audit Office (QAO) supports the role of the Auditor-General of Queensland in providing Parliament with an independent assessment of the financial management and performance activities of Queensland public sector entities. All QAO reports for 2019–20 are available at [www.qao.qld.gov.au](http://www.qao.qld.gov.au).

- *Report 8: 2018–19: Queensland state government entities: 2018–19 results of financial audits*

This report summarised QAO's assessment of the financial position, performance and assurance processes of the Queensland state government, and the timeliness and quality of financial reporting by public sector entities. The Office received an unmodified audit opinion and met these requirements with no significant issues identified.

The report also provided the results of an assessment of internal controls across the sector and identified eight actions for the consideration of all entities to decrease the risk of fraud or improve other internal controls. The Office is progressively implementing enhanced internal controls where necessary.

- *Auditor-General's Report No 3: 2019–20 – Managing cyber security risks*

This review assessed whether entities were effectively managing their cyber security risks, with a focus on whether they:

- understood and assessed the extent to which their information assets and organisational processes were exposed to cyber security risks
- designed and implemented effective information controls to mitigate identified cyber security risks.

Three government entities were in-scope for the review, which found that the entities were not managing their cyber security risks as effectively as they could. The report provided 17 recommendations applicable to all agencies, and recognised that implementing effective controls for cyber security should be performed on a cost-benefit basis.

The PSBA, as the provider of information and communication technology services to the Office, made an assessment against recommendations one to three of the QAO review.

Based on the results of the self-assessment process, the PSBA also considered recommendations four to 17 for the agency's risk appetite and risk exposure and determined that the agency sufficiently meets the requirements.

## Information systems and recordkeeping

The PSBA, as the provider of professional support services to the Office, is responsible for information systems and recordkeeping. A dedicated records management team provided support, advice and assistance to the Office to ensure compliance with legislation and recordkeeping requirements.

This support complemented whole-of-government resources available from the Queensland Government Chief Information Office and Queensland State Archives. The PSBA also provided specific advice related to the management of public records, whether hardcopy or electronic, and changes to legislation. Training was available to assist employees to build records management capability.

The PSBA continued to create hardcopy files, archive inactive records and destroy records that had reached their required retention that were authorised for destruction in accordance with the Queensland Government Enterprise Architecture (QGEA) Records Governance Policy. No records were authorised for destruction during 2019–20.

In 2019–20, the Office used MECS to manage Ministerial correspondence, network drives to manage other electronic documentation, RecFind to manage hardcopy records and SharePoint to manage project documentation and Office intranet resources. During the reporting period, the PSBA completed an upgrade of RecFind.

Other activities included:

- commencing an analysis of software available within the Microsoft Office Suite, including SharePoint, to further assess its ability to enhance the management of electronic content and legislative and regulatory compliance
- developing a process, in line with whole-of-government policy, to enable physical receipts and invoices associated with corporate card transactions to be disposed of, once digitised. The resultant updated corporate card policy, effective from 30 May 2020, significantly reduces off-site physical record storage costs and time spent supporting the corporate card process.

No records were transferred from the Office to Queensland State Archives during 2019–20.

There were no breaches to report during 2019–20.

**Office of the Inspector-General of Emergency Management  
Financial Statements  
For the year ended 30 June 2020**

**Office of the Inspector-General of Emergency Management**  
**Financial statements**  
**For the year ended 30 June 2020**

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**Office of the Inspector-General of Emergency Management**  
**Statement of comprehensive income**  
**For the year ended 30 June 2020**

	Notes	2020 \$'000	2019 \$'000
<b>Income from continuing operations</b>			
Appropriation revenue	3	4,346	4,369
Services received below fair value	4	521	498
<b>Total revenue</b>		<b>4,867</b>	<b>4,867</b>
<b>Expenses from continuing operations</b>			
Employee expenses	5	3,061	2,951
Supplies and services	7	1,012	1,259
Grants and subsidies		-	10
Depreciation	10	1	1
Other expenses	8	534	643
<b>Total expenses from continuing operations</b>		<b>4,608</b>	<b>4,864</b>
<b>Operating result for the year</b>		<b>259</b>	<b>3</b>

*The accompanying notes form part of these statements.*

**Office of the Inspector-General of Emergency Management**  
**Statement of financial position**  
**As at 30 June 2020**

	Notes	2020 \$'000	2019 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash		1,580	1,528
Receivables	9	40	64
Prepayments		17	47
<b>Total current assets</b>		<b>1,637</b>	<b>1,639</b>
<b>Non-current assets</b>			
Plant and equipment	10	5	6
<b>Total non-current assets</b>		<b>5</b>	<b>6</b>
<b>Total assets</b>		<b>1,642</b>	<b>1,645</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables	11	31	235
Accrued employee benefits	12	111	113
Other current liabilities		76	132
<b>Total current liabilities</b>		<b>218</b>	<b>480</b>
<b>Total liabilities</b>		<b>218</b>	<b>480</b>
<b>Net assets</b>		<b>1,424</b>	<b>1,165</b>
<b>Equity</b>			
Contributed equity		669	669
Accumulated surplus		755	496
<b>Total equity</b>		<b>1,424</b>	<b>1,165</b>

*The accompanying notes form part of these statements.*

**Office of the Inspector-General of Emergency Management**  
**Statement of changes in equity**  
**For the year ended 30 June 2020**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Contributed equity</b>		
Opening balance	669	669
Closing balance	<b>669</b>	<b>669</b>
<b>Accumulated surplus/(deficit)</b>		
Opening balance	496	493
Operating result	259	3
Closing balance	<b>755</b>	<b>496</b>
<b>Total equity</b>	<b>1,424</b>	<b>1,165</b>

**Office of the Inspector-General of Emergency Management**  
**Statement of cash flows**  
**For the year ended 30 June 2020**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>		
<i>Inflows:</i>		
Service appropriation receipts	4,290	4,341
User charges and fees	(17)	13
GST input tax credits from ATO	132	119
GST collected from customers	1	1
<i>Outflows:</i>		
Employee expenses	(3,048)	(2,969)
Supplies and services	(1,187)	(1,227)
Grants and subsidies	-	(10)
GST paid to suppliers	(106)	(132)
GST remitted to ATO	(1)	(1)
Other	(13)	(145)
<b>Net cash provided by/(used in) operating activities</b>	<b>52</b>	<b>(9)</b>
Net increase/(decrease) in cash	52	(9)
Cash at beginning of financial year	1,528	1,537
<b>Cash at end of financial year</b>	<b>1,580</b>	<b>1,528</b>

**Reconciliation of operating result to net cash from operating activities**

Operating result	259	3
<b>Non-cash items included in operating result:</b>		
Depreciation expense	1	1
<b>Change in assets and liabilities:</b>		
Increase/(decrease) in accrued employee benefits	(2)	(7)
(Increase)/decrease in annual leave reimbursement receivable	20	(11)
(Increase)/decrease in GST input tax credits receivable	26	(13)
(Increase)/decrease in long service leave reimbursement receivable	(5)	-
(Increase)/decrease in prepayments	30	(47)
Increase/(decrease) in trade creditors	(204)	79
(Increase)/decrease in trade receivables	(17)	13
Increase/(decrease) in other current liabilities	(56)	(28)
<b>Net cash from operating activities</b>	<b>52</b>	<b>(9)</b>

**Accounting Policy - Cash**

Cash assets include cash on hand and all cash and cheques receipted but not banked as at 30 June.

On 16 March 2015, an overdraft facility with QTC was approved with a limit of \$250,000. This facility remained fully undrawn as at 30 June 2020 and is available for use in the next reporting period.

**1 Basis of financial statement preparation**

**(a) General information**

The Office of the Inspector-General of Emergency Management ('the office') is a Queensland Government public service office established under the *Disaster Management Act 2003*.

The office is a not-for-profit entity and has no controlled entities.

**(b) Statement of compliance**

The office has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*.

These financial statements are general purpose financial statements and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with Queensland Treasury's Financial Reporting Requirements for the year beginning 1 July 2019 and other authoritative pronouncements.

**(c) Taxation**

The office 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).

**(d) Basis of measurement**

The historical cost convention is used unless fair value is stated as the measurement basis.

**(e) Accounting estimates and judgements**

The preparation of financial statements necessarily requires the determination and use of certain accounting estimates, assumptions, and management judgements that have the potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Estimates and assumptions that have a potential significant effect on the financial statements are outlined in Note 4 Services received at below fair value.

**(f) Other presentation matters**

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

Comparative information has been restated where necessary to be consistent with disclosures in the current year reporting period. Where such restatements have occurred, they are not material to the financial statements.

**1 Basis of financial statement preparation (continued)**

**(g) Future impact of accounting standards not yet effective**

All Australian accounting standards and interpretations with future effective dates are either not applicable to the office or have no material impact.

**(h) Accounting Standards applied for the first time**

AASB 1058 - Income of Not-for-Profit Entities and AASB 15 - Revenue from Contracts with Customers

These standards first applied to the office from 1 July 2019.

The impact of these standards on the financial statements has been assessed as not applicable, as it relates to any unspent grant revenue received at the end of a reporting period. This is due to the office not expecting to receive grants revenue. The impact of the standard will be further assessed if it becomes applicable in the future.

AASB 16 - Leases

This standard first applied to the office from 1 July 2019.

Under this standard, lessees are required to recognise a right-of-use asset (representing rights to use the underlying leased asset) and a liability (representing the obligation to make lease payments) for all non-cancellable leases with a term of more than 12 months, unless the asset is of low value.

The office currently has one lease only, from the Department of Housing and Public Works (DHPW) for non-specialised, commercial office accommodation through the Queensland Government Accommodation Office (QGAO). The office has been advised by Queensland Treasury and DHPW that, effective 1 July 2019, amendments to the framework agreements that govern QGAO as per above arrangement is exempt from lease accounting under *AASB 16 Leases*. This is due to DHPW having substantive substitution rights over the non-specialised, commercial office accommodation assets used within these arrangements. Costs for these services continue to be expensed as supplies and services expense when incurred due to the office not being impacted by this standard.

**2 Objectives and principal activities of the office**

The office was formally established as a public service office on 1 July 2014 under amendments to the *Disaster Management Act 2003*. The office provides assurance and advice that enables confidence in Queensland's emergency management arrangements.

The office contributes to the Queensland Government's objectives for the community to keep communities safe and be a responsive government. The office does this by reviewing and assessing the effectiveness of Queensland's disaster management arrangements, recommending improvements, and identifying opportunities for cooperative partnerships to support improved community outcomes.

Funding for the office's services comes predominantly from parliamentary appropriations.

**Office of the Inspector-General of Emergency Management**  
**Notes to the financial statements**  
**For the year ended 30 June 2020**

### 3 Appropriation revenue

**Reconciliation of payments from Consolidated Fund to appropriation revenue recognised in Statement of comprehensive income**

Original budgeted appropriation revenue

Supplementary amounts:

Unforeseen expenditure

**Total appropriation receipts (cash)**

Plus: Opening balance of deferred appropriation payable to Consolidated Fund

Less: Closing balance of deferred appropriation payable to Consolidated Fund

**Net appropriation revenue**

Plus: Deferred appropriation payable to Consolidated Fund (expense)

**Appropriation revenue recognised in Statement of comprehensive income**

Variance between original budgeted and actual appropriation revenue

2020 \$'000	2019 \$'000
4,260	4,209
30	-
4,290	4,209
132	160
(76)	(132)
4,346	4,237
-	132
4,346	4,369
86	160

**Accounting Policy - Appropriation revenue for services**

Appropriations provided under the *Appropriation Act 2019* are recognised as revenue when received or receivable. Where approved, appropriation revenue is recorded as a receivable if the approved amounts are not received at the end of the reporting period.

### 4 Services received below fair value

Services received below fair value

**Total**

521	498
521	498

For 2019-20, services received below fair value were provided to the office by the Public Safety Business Agency (PSBA). The value of these services was calculated based on a cost attribution model developed by the PSBA to attribute the actual costs of services provided by that organisation at nil cost to the office. Services provided by PSBA to the office at nil cost include assets and lease management services, human resource services, financial services and information and communication technology services. The cost of services provided at below fair value materially represents the fair value of the goods and services received by the office.

**Accounting Policy - Services received/provided free of charge, below fair value or for nominal 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, an equal amount is recognised as a revenue and an expense in the Statement of comprehensive income.

### 5 Employee expenses

**Employee benefits**

Wages and salaries\*

Employer superannuation contributions

Long service leave levy

Annual leave levy

Other employee benefits

**Employee related expenses**

Workers' compensation premium

Training expenses

Other employee related expenses

**Total**

2,407	2,276
294	294
45	48
242	230
16	18
13	13
8	72
35	-
3,061	2,951

\* Wages and salaries includes \$20,756 of \$1,250 one-off, pro-rata payments for 17 full-time equivalent employees (announced by the state government in September 2019).

The number of employees as at 30 June, including both full-time employees and part-time employees, measured on a full-time equivalent basis, reflecting Minimum Obligatory Human Resource Information (MOHRI), is:

**Full-Time equivalent employees (number)**

22	21
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**Accounting Policy - Employee expenses**

*Wages, salaries and sick leave*

Wages and salaries due but unpaid at reporting date are recognised in the Statement of financial position at the current salary rates.

For unpaid entitlements expected to be paid within 12 months of the reporting date, the liabilities are recognised at their undiscounted values.

As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

**Office of the Inspector-General of Emergency Management**  
**Notes to the financial statements**  
**For the year ended 30 June 2020**

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**5 Employee expenses (continued)**

**Accounting Policy - Employee expenses (continued)**

*Annual leave and long service leave*

The office is a member of the Queensland Government's Annual Leave and Long Service Leave Central Schemes. A levy is payable to cover the cost of employees' annual leave (including leave loading and on-costs) and long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave and long service leave are claimed from the scheme quarterly in arrears.

*Superannuation*

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

Defined contribution plans - Contributions are made to eligible complying superannuation funds based on the rebates specified in the relevant Enterprise Bargaining Agreement (EBA), or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

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

*Workers' compensation premium*

The office 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.

**Office of the Inspector-General of Emergency Management**  
**Notes to the financial statements**  
**For the year ended 30 June 2020**

**6 Key Management Personnel disclosures**

**(a) Details of key management personnel (KMP)**

The office's responsible Minister is identified as part of the office's KMP, consistent with additional guidance included in the revised version of *AASB 124 Related Party Disclosures*. The office's responsible Minister is the Minister for Fire and Emergency Services.

The other non-Ministerial KMP personnel are those positions that had authority and responsibility for planning, directing and controlling the activities of the office during 2019-20. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Inspector-General of Emergency Management (Chief Executive Officer)	The Inspector-General of Emergency Management is responsible for leading and managing the office to provide assurance and advice to enable confidence in Queensland's disaster and emergency management arrangements.
Director, Governance and Reporting	The Director, Governance and Reporting provides informed, proactive strategic advice to the IGEM and to the Minister regarding performance, reporting, governance, policy and practice in relation to disaster management and the operation of the office.
Director, Research and Engagement	The Director, Research and Engagement provides informed and high-level advice to the IGEM and to the Minister regarding media, communication, strategic partnerships, research and engagement in relation to disaster management.
Executive Director, Assurance and Evaluation	The Executive Director, Assurance and Evaluation is responsible for leading, directing and managing the development, implementation and delivery of key assurance and evaluation frameworks, projects and activities which are valued by stakeholders and enable improved performance, monitoring and reporting in disaster management.

**(b) Remuneration policies**

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The office does not bear any cost of remuneration of Ministers. 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 expenses for KMP comprise the following components:

- Short term employee expenses including:
  - 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 - may include provision of a motor vehicle and fringe benefits tax applicable to benefits.
- Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.
- Post employment expenses include amounts expensed in respect of employer superannuation obligations.
- No KMP remuneration packages provide for performance or bonus payments.

**Office of the Inspector-General of Emergency Management**  
**Notes to the financial statements**  
**For the year ended 30 June 2020**

**6 Key Management Personnel disclosures (continued)**

**(c) Remuneration expenses**

**1 July 2019 – 30 June 2020**

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses	Non-Monetary Benefits				
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Inspector-General of Emergency Management (Chief Executive Officer) Separated 1 November 2019	13	1	-	12	-	26
Inspector-General of Emergency Management (Chief Executive Officer) Acting (17 July 2019 - 5 February 2020). Appointed 6 February 2020	252	3	6	24	-	285
Executive Director, Assurance and Evaluation Acting	190	-	4	20	-	214
Director, Governance and Reporting	142	-	3	18	-	163
Director, Research and Engagement Acting (17 June - 2 August 2019)	12	-	-	2	-	14
Director, Research and Engagement Acting (5 August - 27 September 2019)	7	-	-	1	-	8
Director, Research and Engagement Appointed 30 September 2019	113	-	2	13	-	128

**1 July 2018 – 30 June 2019**

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses	Non-Monetary Benefits				
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Inspector-General of Emergency Management (Chief Executive Officer)	281	-	5	32	-	318
Inspector-General of Emergency Management (Chief Executive Officer) Acting (24 November - 31 December 2018)	25	-	-	2	-	27
*Director, Performance, Reporting and Policy Analysis (July-December 2018) *Director, Governance and Reporting (January - June 2019)	163	-	3	18	-	184
*Director, Interoperability and Innovation (July-December 2018) *Executive Director, Assurance and Evaluation (January - June 2019)	166	-	3	17	-	186
*Director, Community and Stakeholder Engagement (July - December 2018) *Director, Research and Engagement (January - June 2019)	167	-	3	18	-	188
*Director, Standards Best Practice and Evaluation (July - December 2018)	73	-	1	8	-	82

\*IGEM's management structure changed as at 1 January 2019.

**(d) Related party transactions with people/entities related to KMP**

There were no material related party transactions associated with the office's KMP during 2019-20 (2018-19: nil).

**Office of the Inspector-General of Emergency Management**  
**Notes to the financial statements**  
**For the year ended 30 June 2020**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>7 Supplies and services</b>		
Communication expenses	20	25
Computer expenses	85	67
Consultancies and contractors	70	344
Lease rentals	334	331
Property expenses	65	61
Shared service provider expenses	120	162
Travel	78	100
Analytical & data collection services	92	-
Conference workshop costs	19	51
Minor plant and equipment purchases	58	1
Other	71	117
<b>Total</b>	<b>1,012</b>	<b>1,259</b>

**8 Other expenses**

Deferred appropriation payable to Consolidated Fund	-	132
External Audit fees *	8	9
Insurance premiums - QGIF	5	4
Services provided below fair value **	521	498
<b>Total</b>	<b>534</b>	<b>643</b>

\* Total audit fees to the Queensland Audit Office relating to the 2019-20 financial statements are estimated to be \$14,500 (2018-19: \$14,000). The balance of the fees for the 2019-20 audit is expected to be incurred and paid in 2020-21.

\*\* An equal amount is recognised as revenue and an expense for services received below fair value (refer Note 4).

**Accounting Policy - Services received/provided free of charge, below fair value or for nominal 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, an equal amount is recognised as revenue and an expense.

**Accounting Policy - Insurance**

The majority of the office's property and other insurable risks are insured through the Queensland Government Insurance Fund (QGIF) with premiums being paid on a risk assessment basis.

For litigation purposes, under the QGIF policy, the agency would be able to claim back, less a \$10,000 deductible, the amount paid to successful litigants.

**9 Receivables**

**Current**

Trade debtors	18	1
	<b>18</b>	<b>1</b>
GST receivable	9	35
	<b>9</b>	<b>35</b>
Annual leave reimbursements	8	28
Long service leave reimbursements	5	-
	<b>13</b>	<b>28</b>
<b>Total</b>	<b>40</b>	<b>64</b>

**Accounting Policy - Receivables**

Trade debtors are recognised at the amounts due at the time of sale or service delivery - the agreed purchase/contract price. The office's standard settlement terms is 30 days from the invoice date.

**Office of the Inspector-General of Emergency Management**  
**Notes to the financial statements**  
**For the year ended 30 June 2020**

**10 Plant and equipment**

***Plant & Equipment***

	<b>2020 \$'000</b>	<b>2019 \$'000</b>
Gross value	8	8
Less: Accumulated depreciation	(3)	(2)
Closing Balance	<u>5</u>	<u>6</u>

**Reconciliation**

Opening balance	6	7
Depreciation	(1)	(1)
Closing Balance	<u>5</u>	<u>6</u>

**Accounting Policy - Plant and equipment asset thresholds**

Items of plant and equipment with a cost or other value equal to or in excess of \$5,000 are recognised for financial reporting purposes in the year of acquisition.

Items purchased or acquired for a lesser value are expensed in the year of acquisition.

**Accounting Policy - Depreciation of plant and equipment**

Plant and equipment is depreciated at a rate of 20% on a straight-line basis.

**11 Payables**

Trade creditors	27	231
Tax liabilities	4	4
<b>Total</b>	<u><b>31</b></u>	<u><b>235</b></u>

**Accounting Policy - Payables**

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount - agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30 day terms. From 25 March 2020, all payment terms were set to immediate for the remainder of the 2019-20 financial year.

**12 Accrued employee benefits**

Annual leave levy payable	87	52
Long service leave levy payable	17	13
Salaries and wages outstanding	7	48
<b>Total</b>	<u><b>111</b></u>	<u><b>113</b></u>

**Accounting Policy - Accrued employee benefits**

No provision for annual leave 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*.

**13 Related party transactions with other Queensland Government-controlled entities**

The office's primary sources of funding from Government to deliver services are from appropriation revenue and equity injections, both of which are provided in cash via Queensland Treasury.

The office has received below fair value services from the Public Safety Business Agency as disclosed in Notes 4 and 8.

The office has made payments to the Department of Housing and Public Works for lease expenditure and Queensland Shared Services for shared service provider expenses. Refer to Note 7.

**Office of the Inspector-General of Emergency Management**  
**Notes to the financial statements**  
**For the year ended 30 June 2020**

<b>14 Financial instruments</b>		<b>2020</b>	<b>2019</b>
		<b>\$'000</b>	<b>\$'000</b>
<b>(a) Categorisation of financial instruments</b>			
The office has the following categories of financial assets and financial liabilities:			
<b>Financial assets</b>	<b>Note</b>		
Cash		1,580	1,528
Financial assets measured at amortised cost:			
Receivables	9	40	64
<b>Total</b>		<b>1,620</b>	<b>1,592</b>
<b>Financial liabilities</b>			
Financial liabilities measured at amortised cost:			
Payables	11	31	235
<b>Total</b>		<b>31</b>	<b>235</b>

**(b) Financial risk management**

The office's activities expose it to a minor degree of financial risk.

Financial risk management is implemented through the Public Safety Business Agency pursuant to Government and office policies. These policies seek to minimise potential adverse effects on the financial performance of the office and ensures the office has sufficient funds available to meet employee and supplier obligations as they fall due.

**Accounting Policy - Financial instruments**

*Recognition*

Financial assets and financial liabilities are recognised in the Statement of financial position when the office becomes party to the contractual provisions of the financial instrument.

**15 Events occurring after balance date**

There were no events occurring after balance date that management considers would have a material impact on the information disclosed in these financial statements.

**Office of the Inspector-General of Emergency Management**  
**Notes to the financial statements**  
**For the year ended 30 June 2020**

**16 Budgetary reporting**

Statement of comprehensive income	Variance Note	Original budget 2020 \$'000	Actual 2020 \$'000	Variance 2020 \$'000
<b>Income from continuing operations</b>				
Appropriation revenue		4,260	4,346	86
Services received below fair value	16(a)	746	521	(225)
<b>Total revenue</b>		<b>5,006</b>	<b>4,867</b>	<b>(139)</b>
<b>Expenses from continuing operations</b>				
Employee expenses		3,014	3,061	47
Supplies and services	16(b)	1,224	1,012	(212)
Depreciation		-	1	1
Other expenses	16(a)	768	534	(234)
<b>Total expenses from continuing operations</b>		<b>5,006</b>	<b>4,608</b>	<b>(397)</b>
<b>Operating results for the year</b>		<b>-</b>	<b>259</b>	<b>259</b>

**Explanation of major variances**

16(a) The reduction in services received below fair value and other expenses is due to a review completed in 2018-19 of the cost model currently utilised by PSBA in assessing cost allocations per operational unit. The review outcomes resulted in re-aligned cost allocations for services provided to the office.

16(b) Supplies and Services were below budget due to reduced expenditure as a consequence of the COVID-19 pandemic, including reduced travel related expenditure due to travel restrictions, as well as tight fiscal monitoring of expenses by IGEM to avoid incurring non-critical expenditure.

**Office of the Inspector-General of Emergency Management**  
**Notes to the financial statements**  
**For the year ended 30 June 2020**

**16 Budgetary reporting (continued)**

Statement of financial position	Variance Note	Original budget 2020 \$'000	Actual 2020 \$'000	Variance 2020 \$'000
<b>Assets</b>				
<b>Current assets</b>				
Cash	16(c)	1,377	1,580	203
Receivables		54	40	(14)
Prepayments		-	17	17
<b>Total current assets</b>		<b>1,431</b>	<b>1,637</b>	<b>206</b>
<b>Non-current assets</b>				
Plant and equipment		7	5	(2)
<b>Total non-current assets</b>		<b>7</b>	<b>5</b>	<b>(2)</b>
<b>Total assets</b>		<b>1,438</b>	<b>1,642</b>	<b>204</b>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Payables	16(d)	156	31	(125)
Accrued employee benefits		120	111	(9)
Other current liabilities		-	76	76
<b>Total current liabilities</b>		<b>276</b>	<b>218</b>	<b>(58)</b>
<b>Total liabilities</b>		<b>276</b>	<b>218</b>	<b>(58)</b>
<b>Net assets</b>		<b>1,162</b>	<b>1,424</b>	<b>262</b>
<b>Total equity</b>		<b>1,162</b>	<b>1,424</b>	<b>262</b>

**Explanation of major variances**

16(c) Cash variance relates to the underspend achieved by IGEM for 2019-20.

16(d) Payables variance relates to decreased expenditure associated with COVID-19 impacts, and the timely payment of invoices during 2019-20 in support of Government policy to expedite vendor payments.

**Office of the Inspector-General of Emergency Management**  
**Notes to the financial statements**  
**For the year ended 30 June 2020**

**16 Budgetary reporting (continued)**

Statement of cash flows	Variance Note	Original budget 2020 \$'000	Actual 2020 \$'000	Variance 2020 \$'000
<b>Cash flows from operating activities</b>				
<i>Inflows:</i>				
Services appropriation receipts		4,260	4,290	30
User charges and fees		4	(17)	(21)
GST input tax credits from ATO		-	132	132
GST collected from customers		-	1	1
<i>Outflows:</i>				
Employee expenses		(3,014)	(3,048)	(34)
Supplies and services		(1,224)	(1,187)	37
GST paid to suppliers		-	(106)	(106)
GST remitted to ATO		-	(1)	(1)
Other		(26)	(13)	13
<b>Net cash provided by/(used in) operating activities</b>		<b>-</b>	<b>52</b>	<b>52</b>
Net increase/(decrease) in cash		-	52	52
Cash at beginning of financial year		1,377	1,528	151
<b>Cash at end of financial year</b>		<b>1,377</b>	<b>1,580</b>	<b>203</b>

Nil material variances.

**Office of the Inspector-General of Emergency Management**  
**Management Certificate for the year ended 30 June 2020**

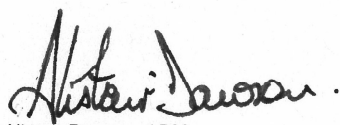
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**Management Certificate**

These general purpose financial statements have been prepared pursuant to s.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 s.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 Office of the Inspector-General of Emergency Management for the financial year ended 30 June 2020 and of the financial position of the office at the end of that year; and


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



Alistair Dawson APM

Accountable Officer  
Inspector-General of Emergency Management

Date 27 / 8 / 2020



Wayne Brummer  
B.Bus (Acctg), Grad Cert Prof Acctg  
MIPA, GAICD  
Chief Finance Officer

Date 27 / 8 / 2020

## INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Office of the Inspector-General of Emergency Management

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of the Office of the Inspector-General of Emergency Management

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2020, 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 as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows 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 of Queensland 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 of Queensland Auditing Standards*.

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

#### Responsibilities of the department for 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.

#### **Report on other legal and regulatory requirements**

##### **Statement**

In accordance with s.40 of the *Auditor-General Act 2009*, for the year 30 June 2020:

- a) I received all the information and explanations I required.
- b) In my opinion, 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.



John Welsh  
as delegate of the Auditor-General

28 August 2020

Queensland Audit Office  
Brisbane

## Appendices

### Glossary

Acronym	Definition
<b>AFAC</b>	Australasian Fire and Emergency Service Authorities Council
<b>AFSM</b>	Australian Fire Service Medal
<b>AIDR</b>	Australian Institute for Disaster Resilience
<b>APM</b>	Australian Police Medal
<b>ARR</b>	Annual report requirements for Queensland Government agencies
<b>BNHCRC</b>	Bushfire and Natural Hazards Cooperative Research Centre
<b>CaPE</b>	Conduct and Performance Excellence
<b>CCC</b>	Crime and Corruption Commission
<b>CEO</b>	Chief Executive Officer
<b>DFV</b>	Domestic and family violence
<b>EMC</b>	Executive Management Committee
<b>EMPA</b>	Executive Master of Public Administration
<b>FAA</b>	<i>Financial Accountability Act 2009</i>
<b>FTE</b>	Full-Time Equivalent
<b>FPMS</b>	<i>Financial and Performance Management Standard 2019</i>
<b>GAICD</b>	Graduate of the Australian Institute of Company Directors
<b>IGEM</b>	Inspector-General Emergency Management
<b>LGAQ</b>	Local Government Association of Queensland
<b>MECS</b>	Ministerial and Executive Correspondence System
<b>MBA</b>	Master of Business Administration
<b>MBE</b>	Member of the Order of the British Empire
<b>PID</b>	Public Interest Disclosure
<b>PSBA and IGEM ARCC</b>	Public Safety Business Agency and Inspector-General Emergency Management Audit, Risk and Compliance Committee
<b>PSBA</b>	Public Safety Business Agency
<b>QAO</b>	Queensland Audit Office
<b>QFES</b>	Queensland Fire and Emergency Services
<b>QPS</b>	Queensland Police Service
<b>SDS</b>	Service Delivery Statement

## Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> <li>A letter of compliance from the accountable officer or statutory body to the relevant Minister/s</li> </ul>	ARRs – section 7	3
Accessibility	<ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARRs – section 9.1	4 51
	<ul style="list-style-type: none"> <li>Public availability</li> </ul>	ARRs – section 9.2	2
	<ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>	Queensland Government Language Services Policy ARRs – section 9.3	2
	<ul style="list-style-type: none"> <li>Copyright notice</li> </ul>	Copyright Act 1968 ARRs – section 9.4	2
	<ul style="list-style-type: none"> <li>Information Licensing</li> </ul>	QGEA – Information Licensing ARRs – section 9.5	2
General information	<ul style="list-style-type: none"> <li>Introductory Information</li> </ul>	ARRs – section 10.1	5–6
	<ul style="list-style-type: none"> <li>Machinery of Government changes</li> </ul>	ARRs – section 10.2, 31 and 32	Not Applicable
	<ul style="list-style-type: none"> <li>Agency role and main functions</li> </ul>	ARRs – section 10.2	7
	<ul style="list-style-type: none"> <li>Operating environment</li> </ul>	ARRs – section 10.3	7–8
Non-financial performance	<ul style="list-style-type: none"> <li>Government's objectives for the community</li> </ul>	ARRs – section 11.1	9
	<ul style="list-style-type: none"> <li>Other whole-of-government plans / specific initiatives</li> </ul>	ARRs – section 11.2	Not Applicable
	<ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>	ARRs – section 11.3	9–17
	<ul style="list-style-type: none"> <li>Agency service areas and service standards</li> </ul>	ARRs – section 11.4	18–19
Financial performance	<ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>	ARRs – section 12.1	20–21
Governance – management and structure	<ul style="list-style-type: none"> <li>Organisational structure</li> </ul>	ARRs – section 13.1	22
	<ul style="list-style-type: none"> <li>Executive management</li> </ul>	ARRs – section 13.2	23–24
	<ul style="list-style-type: none"> <li>Government bodies (statutory bodies and other entities)</li> </ul>	ARRs – section 13.3	Not Applicable
	<ul style="list-style-type: none"> <li>Public Sector Ethics</li> </ul>	Public Sector Ethics Act 1994 ARRs – section 13.4	25
	<ul style="list-style-type: none"> <li>Human Rights</li> </ul>	Human Rights Act 2019 ARRs – section 13.5	14 and 25
	<ul style="list-style-type: none"> <li>Queensland public service values</li> </ul>	ARRs – section 13.6	25
Governance – risk management and accountability	<ul style="list-style-type: none"> <li>Risk management</li> </ul>	ARRs – section 14.1	25–26
	<ul style="list-style-type: none"> <li>Audit committee</li> </ul>	ARRs – section 14.2	26–27
	<ul style="list-style-type: none"> <li>Internal audit</li> </ul>	ARRs – section 14.3	27–28
	<ul style="list-style-type: none"> <li>External scrutiny</li> </ul>	ARRs – section 14.4	28–29
	<ul style="list-style-type: none"> <li>Information systems and recordkeeping</li> </ul>	ARRs – section 14.5	29

Summary of requirement		Basis for requirement	Annual report reference
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1	14
	• Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	22
Open Data	• Statement advising publication of information	ARRs – section 16	2
	• Consultancies	ARRs – section 33.1	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	• Overseas travel	ARRs – section 33.2	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	• Queensland Language Services Policy	ARRs – section 33.3	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	48
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	49

FAA *Financial Accountability Act 2009*  
 FPMS *Financial and Performance Management Standard 2019*  
 ARRs *Annual report requirements for Queensland Government agencies*

