

Office of the
Inspector-General of
Emergency Management

ANNUAL REPORT

2024–2025

DELIVERING
FOR QUEENSLAND



Queensland
Government

Acknowledgment of Traditional Owners and Elders

The Office of the Inspector-General of Emergency Management would like to respectfully acknowledge First Nations peoples as the Traditional Owners and Custodians of Queensland. We recognise their connection to land, sea and community. We pay our respect to them, their cultures, and to their Elders, past and present.

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Interpreter statement



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 for assistance, and we will arrange an interpreter to effectively communicate the report to you.

Feedback

This annual report is available via www.qld.gov.au and feedback on the annual report can be provided through the Get Involved website: www.getinvolved.qld.gov.au by searching for 'Annual report 2024–25 feedback survey', Office of the Inspector-General of Emergency Management.

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Letter of compliance



Queensland
Government

Inspector-General of
Emergency Management

22 September 2025

The Honourable Dan Purdie MP
Minister for Police and Emergency Services
PO Box 15195
CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2024–25 and financial statements for the Office of the Inspector-General of 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 50 of this annual report.

Yours sincerely

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

Alistair Dawson APM
Inspector-General of Emergency Management

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Message from the Inspector-General

I am pleased to present the Office of the Inspector-General of Emergency Management's (the Office's) Annual Report 2024–25.

In a year that has seen 95% of the state impacted by severe weather events, including a tropical low, a tropical cyclone, rainfall and flooding, storms and fires, the Office has remained firmly focused on its vision to support a strong, resilient and safer Queensland community.

The 2024-25 year has seen the office work productively with a new Minister for Police and Emergency Services. In supporting its new Minister, the office has undertaken significant bodies of work to support the disaster management sector and the Queensland community. During 2024–25, the office:

- connected with key partners to observe disaster management exercises, share disaster management knowledge and best practice locally, nationally and through international networks
- facilitated and supported lessons management and research activities with key agencies, entity representatives and research partners to promote a culture of learning and continuous improvement across the disaster management and research sector
- delivered the 2023-24 severe weather season review report to inform and ensure continuous improvement in disaster management arrangements
- observed 34 Queensland Disaster Management Committee meetings and provided advice in line with section 16C of the *Disaster Management Act 2003*
- commenced the 2025 disaster events reviews with three reports being delivered by 14 October 2025
- conducted assurance activities, including the delivery of the 2024 disaster management (DM) plan assessment, and commenced the 2025 DM plan assessment process
- convened the 2025 IGEM futures connect round table to explore longer-term proactive disaster prevention and preparedness from all-hazards, with an insights report delivered in July 2025
- supported and highlighted the outstanding achievements of women, including through the Inspector-General of Emergency Management international women's day awards
- worked with key agencies and entity representatives to monitor, evaluate and report to Government on the progress of review recommendations to ensure accountability, and that improved outcomes for the community are fully realised

I would like to acknowledge the support, guidance and assistance provided by many agencies, local governments and non-government organisations (NGOs), along with interjurisdictional and Commonwealth Government agencies and the many

Queensland communities that have provided information, submissions and given their time to support our reviews and assurance activities during the year.

In a world where disasters are becoming more frequent, severe, and complex, the office remains committed to supporting the realisation of the Queensland disaster management arrangements (QDMA) to help make Queensland the nation's most resilient state.

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

Alistair Dawson APM

Inspector-General of Emergency Management

About us

Our vision: *A strong, resilient, and safer Queensland community.*

Our purpose: *We provide independent and valued assurance and insights that enhance Queensland's disaster management arrangements.*

The office is established under the *Disaster Management Act 2003* (the DM Act) to enable confidence in Queensland's emergency management arrangements. Section 16C of the DM Act prescribes the office functions.

The office plays a key role in reviewing and assessing the effectiveness of Queensland's disaster management arrangements, building emergency management capability and collaborative partnerships.

Authorising environment

The office has the following legislated functions under section 16C of the DM Act:

- to regularly review and assess the effectiveness of disaster management by the State, including the State disaster management plan and its implementation
- to regularly review and assess the effectiveness of disaster management by district groups and local groups, including district and local disaster management plans
- to regularly review and assess cooperation between entities responsible for disaster management in the *DM Act*, including whether the disaster management systems and procedures employed by those entities are compatible and consistent
- to make disaster management standards
- to regularly review and assess disaster management standards
- to review, assess and report on performance by entities responsible for disaster management in the State against the disaster management standards
- to work with entities performing emergency services, departments and the community to identify and improve disaster management capabilities, including volunteer capabilities
- to monitor compliance by departments with their disaster management responsibilities
- to identify opportunities for cooperative partnerships to improve disaster management outcomes
- to report to, and advise, the Minister about issues relating to the functions mentioned above.

Operating environment

The office delivers its assurance services by investing in, facilitating and supporting partnerships that enable flexible pathways to develop professional disaster management capability. To back our frontline services, the office takes active efforts to ensure Queensland’s disaster management arrangements remain suitable, fit for purpose and adaptable to the State’s increasingly complex disaster environment.

The office strives to protect Queensland’s unique environment by embedding practices into disaster management arrangements that seek to protect the State’s natural environment for future generations while also honouring our rich and ancient cultural history by creating opportunities for First Nations Peoples to be an integral part of the disaster management arrangements and contribute to decision making.

Delivery of the legislated functions of the office provides the disaster management sector with responsibility to enhance outcomes for Queensland through a shared model of locally led, regionally coordinated and state-facilitated responsibility. This also fosters a culture of continuous improvement and best practice in the delivery of co-ordinated responses to keep Queenslanders safe and support communities to be resilient to disaster risks and impacts.

Our values

			
Leadership	Integrity	Agility	Equity
<i>We lead in times of uncertainty, inspiring others, thinking strategically and looking forward.</i>	<i>We are open and honest, taking responsibility for our actions and pride in providing evidence-based trusted advice.</i>	<i>We are responsive, willing to learn new things, embrace change and work with our partners to anticipate new challenges and opportunities.</i>	<i>We are fair and impartial, respecting and valuing diversity and rights of others.</i>

Our strategic objectives

The agency's strategic objectives (as set out in the Strategic Plan 2024–28) are focussed on:

- **strengthen** – ensure the standard for disaster management in Queensland remains contemporary.
- **assure** – enhance effective disaster management and community resilience.
- **collaborate** – facilitate strategic connections within and across the disaster management sector, researcher sector, industry, and the community.

Our performance against these objectives is through service standards as described on page 14.

Our strategic risks and opportunities

Risks

- concurrent and cascading events reduce our ability to effectively engage with stakeholders resulting in limited or incomplete evaluations
- delivery timeframes placing pressure on assurance activities, limiting quality engagement opportunities
- attracting, retaining and skilling a highly diverse and flexible workforce capable of providing leadership to meet unpredictable demand.

Opportunities

- influence and lead in a sector that is dedicated to building a more resilient Queensland
- access research institutions committed to finding solutions to the sector's challenges
- access emerging technologies and practice that can be adopted to provide continuous improvement in the disaster management sector.

Our partners

The office engages with a diverse group of partners including disaster affected communities, local governments, state, interstate and federal agencies, industry, and NGOs to lead continuous improvement in disaster management.

During 2024–25, the office worked closely with several key Queensland Government agency partners on a range of assurance activities.

The office continued to receive corporate service support through a Memorandum of Understanding with the Queensland Police Service (QPS) for the provision of human

resources, financial services, information and communication technology, records management, legal services including right to information, internal audit and risk management, safety and wellbeing, procurement services, policy and performance support and Cabinet, Legislation and Liaison support.

We continue to hold a Service Level Agreement with Queensland Shared Services (QSS) for specific aspects of finance and human resource services as defined through an endorsed service catalogue.

Our key priorities in 2025–26

During the next financial year, the office will:

- undertake reviews to provide assurance that the disaster management arrangements continue to keep our communities safe
- partner with key stakeholders to deliver assurance activities that enhance disaster management capability across Queensland by promoting shared responsibility for all Queenslanders
- promote inclusive engagement through all aspects of Queensland's disaster management arrangements providing future focused, equitable and resilient disaster management arrangements
- broker cooperative partnerships that build pathways for future research programs to connect research expertise with real world problems to improve disaster management outcomes
- review the disaster management standards to ensure they remain contemporary and fit for purpose.

Our contribution to the Queensland Government's objectives for the community

With the change of government in October 2024, the agency has focussed its efforts on implementing the incoming Government's objectives for the community. In 2024-25 the office worked towards the *Government's objectives for the community*¹ through:

- working to provide *Safety where you live* by ensuring the standard for Disaster Management in Queensland remains contemporary; and enhancing effective disaster management and community resilience

¹ To find out more, go to qld.gov.au and search "government's objectives for the community".

- contributing to *A plan for Queensland's future* by facilitating strategic connections within and across the disaster management, research, industry sectors and community.

Our performance

As a result of the change of government, the 2024-25 report reflects our strategic plan 2024-28 republished on 31 March 2025.

Strategic Plan 2024-28

The strategic plan for 2024-28 allows for the office's strategic, operational and performance planning processes to be closely aligned. This strategic plan complies with the Queensland Government Corporate identity guidelines and the Performance Management Framework principles.

In 2024-25, the office delivered a range of programs and initiatives to achieve its three strategic objectives identified in the 2024-28 strategic plan:

Our objectives

Objective 1: Strengthen - ensure the standard for disaster management in Queensland remains contemporary.

Our achievements

To promote the incorporation of the Standard for Disaster Management in all aspects of the Queensland Disaster Management Arrangements we:

- delivered the 2023-24 severe weather season review report to inform and ensure continuous improvement across the disaster management sector
- prepared a storm tide inundation terminology report with a focus on the Tropical Cyclone Alfred event
- commenced the 2025 disaster events reviews with three reports being delivered by 14 October 2025.

To enable commitment to shared responsibility, accountability and outcomes across the sector we:

- worked with key agencies and entity representatives to monitor, evaluate and report progress of government action plans against review recommendations
- published the 30 June 2025 recommendations program status on the Office's website.

Objective 2: Assure - enhance effective disaster management and community resilience.

Our achievements

To review and assess the effectiveness of disaster management plans we:

- conducted assurance activities including the delivery of the 2024 Disaster Management (DM) plan assessment and commencement of the 2025 DM assessment process
- transitioned the Office to the PRDS network and completed information management and data capability uplift
- undertook review of the monitoring and evaluation reporting system
- commenced the development of a technical solution to improve monitoring, evaluation and reporting process.

To facilitate a learning culture within the sector and support continuous improvement we:

- worked across the sector on assurance activities and reviews that capture and promote examples of good practice and share opportunities to strengthen the disaster management system
- participated and presented at conferences to share insights and learnings from assurance and review activities, including the 2024 Australian and New Zealand Council for fire and emergency services (AFAC) and Australian Disaster Resilience Conference, the 2025 LGAQ Disaster Management Conference and the Australian Institute for Disaster Resilience (AIDR) 2025 Lessons Management Forum
- connected with partners to observe disaster management exercises, share disaster management knowledge and best practice locally, nationally and through international networks such as Exercise Dumaresq, Hamilton Island evacuation exercise, Central Region Managers Group Whitsunday exercise and National Preparedness Summit.

Objective 3: Collaborate - facilitate strategic connections within and across the disaster management sector, researcher sector, industry, and the community.

Our achievements

To enable cross-sector partnerships and communities of practice, we participated and facilitated disaster management knowledge sharing opportunities, we:

- strengthened support for the Disaster Management Research Framework (DMRF) through publication of DM research, including papers, research connect webpage launch and commenced the research connect quarterly newsletter

- hosted the fourth annual Queensland DMRF forum focused on “*Embedding Research into Practice*” with approximately 300 representatives from across the research, disaster management, government and non-government sectors
- supported and highlighted outstanding achievements of women, including the 2025 IGEM international women’s day awards
- convened the 2025 IGEM futures connect round table which brought together senior government leaders to explore longer-term proactive disaster prevention and preparedness from all-hazards, with an insights report to be delivered later in 2025 and a Queensland Disaster Futures Champions Summit to be held in the same year.
- worked with the sector to deliver effective, outcomes-focused knowledge sharing events, including, hosting the annual IGEM Research Forum and the Disaster Management Officer Network Forum comprising 130 members from 41 councils and an LGAQ representative
- partnered with Queensland Reconstruction Authority and Queensland Police Service on the Queensland Disaster Management Arrangements (QDMA) Research Capability Project to help build research capability across the QDMA
- supported the Graduate Certificate program conducted at the Australian Institute of Police Management (AIPM) – part of the AIPM Executive Education Strategies component and focus on organisational leadership
- provided in-kind support to a variety of developing research projects at the Queensland University of Technology, Griffith University and the University of Queensland
- facilitated consultation with research practitioners to provide input for the 2023-24 severe weather season review and annual disaster management research environmental scan
- hosted three meetings of the Queensland Disaster Management Research Advisory Panel
- hosted an external intern student completing a 200-hour placement as part of a humanitarian degree with Deakin University
- co-hosted a live stream function for the Natural Hazards Research Forum 2025 in conjunction with the Queensland Disaster Research Alliance
- contributed to advisories and committees relating to disaster management research in Queensland and nationally.

Key performance measures

The office assesses its performance against its strategic and operational objectives, using measures developed through corporate planning and budgeting processes. Performance targets are outlined in our service delivery statement (SDS), which provides budgeted financial and non-financial information for the financial year.

The office has a single service area objective to provide independent and valued assurance and insights to enhance Queensland’s disaster management arrangements.

The office measures the efficiency and effectiveness of services against key service standards and targets.

Table: Our key performance measures in the SDS:

Service standards	2024-25 Target/Est	2024-25 Actual	2025-26 Target/Est
<i>Effectiveness measure</i>			
Overall customer satisfaction with IGEM assurance activities	80%	92%	80%
<i>Efficiency measure</i>			
Average cost per assurance activity (\$’000)	233	229	233

Our financial performance

Summary of financial performance

The following table summarises the operating result and financial position for 2024-25 and the previous financial year.

Statement of comprehensive income	2024-25 \$'000	2023-24 \$'000
Total income from continuing operations	5,470	5,119
Total expenses from continuing operations	5,470	4,893
Other comprehensive income	-	-
Operating result for the year	-	226
Statement of financial position	2024-25 \$'000	2023-24 \$'000
Total assets	4,148	4,237
Total liabilities	808	899
Net assets (equity)	3,340	3,339

Income and expenses from continuing operations

For 2024-25, the office received income from continuing operations of \$5.47 million and incurred total expenditure from continuing operations of \$5.47 million. This was comprised of:

Income	2024-25 \$'000	2023-24 \$'000
Appropriation revenue	4,814	4,474
Services received below fair value	625	645
Other revenue	31	-
Expense		
Employee expense	3,397	3,036
Supplies and services	1,426	1,192
Other expense	647	665

Funding for Office services comes predominately from parliamentary appropriations.

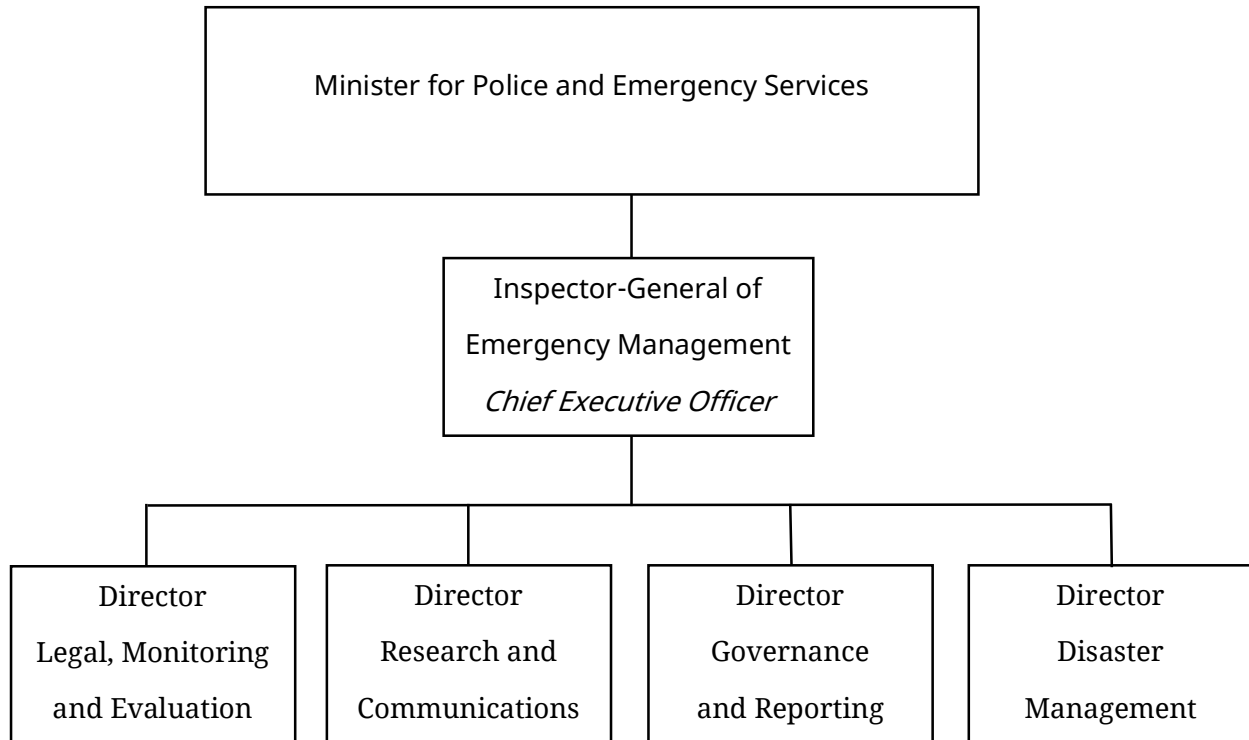
Summary of financial position

The office was in a positive financial position at the end of the financial year. The total equity/net assets at the end of 2024-25 was \$3.34 million. This was comprised of:

Assets	2024-25 \$'000	2023-24 \$'000
Cash	4,048	4,092
Receivables	100	145
Liabilities	2024-25 \$'000	2023-24 \$'000
Payables	64	145
Accrued employee benefits	98	118
Other current liabilities	646	636

There were no significant events after balance date that could be expected to impact the operating result for the office for 2024-25.

Organisational structure



As at 30 June 2025, the office is comprised of four key streams:

- **Legal, Monitoring and Evaluation**
 - provides high quality independent legal advice to the IGEM and the executive leadership team
 - provides additional support to the office in undertaking reviews including assessment of evidence, drafting of review reports and development of recommendations
 - provides advice on proposed amendments to legislation relevant to the disaster management sector.
- **Research and Communications**
 - supports the sector by providing opportunities to collaborate and collectively problem solve
 - shares research, knowledge, expertise, and lived experiences to ensure our disaster management agencies and specialists are well positioned for future, and more complex disaster events
 - disseminates relevant information and updates to keep the sector informed.

- **Governance and Reporting**
 - leads delivery of the governance and performance reporting function
 - provides strategic advice on compliance with legislative and financial obligations
 - coordinates and provides strategic advice on operational services delivered by third party suppliers.
- **Disaster Management.**
 - develops and delivers the standard for disaster management in Queensland
 - undertakes reviews of the disaster management sector to provide assurance and strengthen disaster management capacity and capability in Queensland
 - reviews and assesses cooperation between entities responsible for disaster management in the State.

Executive Management

During 2024-25, the office continued to embed and support a culture of best practice and continuous improvement through its Executive Leadership Team (ELT).

Led by the IGEM and comprised of the directors, the ELT continued as the key leadership group. The team meets quarterly with secretariat support provided by the Principal Executive Officer. It provides leadership and direction, focusing on strategic management and accountabilities to support the IGEM in achieving efficient, and fiscally responsible management.

During 2024-25, four ELT meeting were held.

Executive Leadership Team (as at 30 June 2025)

- *Mr Alistair Dawson APM, EMPA, MBA, GAICD, Inspector-General of Emergency Management*

As the IGEM, Mr Alistair Dawson is responsible for leading the office to provide assurance and advice to enable confidence in Queensland's disaster management arrangements. The functions of the IGEM are prescribed in the DM Act and include working with entities to identify and improve disaster management capabilities and facilitate opportunities for collaboration and knowledge leadership.

Mr Dawson brings over 45 years of policing experience from both the United Kingdom and Queensland to his role as Inspector-General. With his commitment

and dedication to police and emergency management in Queensland, he achieved the rank of Assistant Commissioner with the Queensland Police Service. As a former Chair of the State Disaster Coordination Group, Mr Dawson has played a lead role in coordinating the whole of government response to several complex disaster events across the state. In 2010, he was awarded the Australian Police Medal. Mr Dawson has also been awarded the National Emergency Medal for Queensland 2010–2011 and a bar for Tropical Cyclone Debbie 2017.

In 2021, Mr Dawson was appointed as an Adjunct Professor within the Centre for Environment and Population Health, School of Medicine and Dentistry at Griffith University. Mr Dawson holds a Master of Business Administration, an Executive Master of Public Administration, a Graduate Diploma of Executive Leadership, and a Diploma of Public Safety (Police Search and Rescue Coordination). He is also a Graduate of the Australian Institute of Company Directors and a Graduate of the Leadership in Counter Terrorism (LinCT) Program.

- *Ms Kylie Mercer LLB, B Bus (Acc), Grad Dip Legal Practice, Director, Legal, Monitoring and Evaluation, and Acting Director Disaster Management (from 11 November 2024)*

The Director, Legal, Monitoring and Evaluation provides high quality independent legal advice to the IGEM and significantly influences the development and delivery of standards and evaluation across disaster and emergency management functions. Ms Mercer was admitted as a solicitor in January 2001 and has worked in a range of legal and leadership roles at Legal Aid Queensland, Queensland College of Teachers, Workplace Health and Safety and the Parole Board Queensland where she led significant change and delivered strong outcomes. Prior to commencing with the office, Ms Mercer was engaged as Registrar at the Board of Professional Engineers of Queensland.

- *Ms Jo Beadle, BEmergMgmt (With Distinction), AssocDegSocSc (EmergMgt) – Director, Disaster Management (Until 10 November 2025)*

Ms Beadle led the review process and provided expert advice, strategic direction and workable solutions that contributed to better disaster management outcomes. With over 40 years' experience in leadership, a consultative and collaborative leadership style, and a proven capability to apply critical thinking, Ms Beadle is driven to maximise workplace productivity and contribute to strategic reform in the disaster management sector. As the previous National Manager for GIVIT, Ms Beadle has a wide scope of experience in the sector and has successfully implemented positive, constructive change.

- *Ms Kate Retzki, Bjourn, IAP2A Cert Engagement, CredCert Behaviour Change – Director, Research and Communications*

As Director, Research and Communications, Ms Retzki is helping to strengthen and connect the disaster management sector, with an emphasis on evidence-based decision making, collaboration and continuous improvement. Ms Retzki is a communications and engagement specialist, with international experience in research-based citizen science and behaviour change programs. Ms Retzki has worked across infrastructure, public health, biosecurity, and Queensland's disaster management sector. Ms Retzki entered the disaster management sector through her leadership of the state's primary community preparedness initiative, applying a locally led, state coordinated approach to household resilience building. Now at the office, she is dedicated to helping ensure Queensland's disaster management system delivers for all Queenslanders.

- *Ms Tina Girvan, BBusMgtHRM, Acting Director, Governance and Reporting (from 17 March 2025)*

Ms Girvan was seconded to the office in March 2025 to relieve in the role of Director, Governance and Reporting. With over twenty-five years national and international leadership experience across the public sector and private consultancy, Ms Girvan provides strategic advice on governance, performance and policy, ensuring alignment with best practices in public sector stewardship, disaster management and corporate service partnerships. Ms Girvan holds a Bachelor of Business, majoring in Management and Human Resource Management, which underpins her expertise in organisational leadership and business management. This is complimented with nearly a decade in director roles specialising in disaster management, policy development, project management, performance monitoring and resilience-building initiatives. Ms Girvan also possesses a deep understanding of Queensland's disaster management frameworks, gained through her work with the Queensland Reconstruction Authority.

- *Ms Darlene Mowle, GCertPubSecMgmt, AGIA, Director, Governance and Reporting*

Ms Mowle provides strategic advice to the IGEM on performance, governance, policy and practice in relation to disaster management and office operations and acts as a liaison for corporate service suppliers. An early career with small businesses and regional banking embedded a lifelong commitment to putting people at the heart of continuous improvement and using effective governance to

achieve quality organisational outcomes. Over the last twenty-five years, Ms Mowle has maintained this commitment by promoting diverse perspectives and using personal drive and resilience to effect positive change in various disaster and emergency operational environments and through her work with community led non-government organisations.

Our people

Workforce profile

The office is a small public sector entity with 22 full time equivalent staff employed under the *Public Sector Act 2022* who support the IGEM. No redundancy, early retirement or retrenchment packages were paid during the period.

The leadership team are committed to supporting a wide variety of agile and flexible working arrangements in alignment with the Public Service Commission's Flex-connect framework.

Workforce profile data - as at 30 June 2025

Total staffing	Number (headcount)	Number (full-time equivalent)
Total	19	18.11
Occupation type by FTE	Number (headcount)	% of workforce (headcount)
Corporate	0	0
Frontline and Frontline Support	19	100%
Appointment type by FTE	Number (headcount)	% of workforce (headcount)
Permanent	16	83
Temporary	2	11
Casual	0	0
Contract	1	6
Employment status by Headcount	Number (headcount)	% of workforce (headcount)
Full-time	16	84
Part-time	3	16
Casual	0	0

Total staffing	Number (headcount)	Number (FTE count)
Total	19	18.11
Gender	Number (headcount)	% of workforce (headcount)
Women	16	84
Men	3	16
Non-binary	0	0
Total	20	100
Diversity group	Number (headcount)	% of workforce (headcount)
Women	16	84
Aboriginal Peoples and Torres Strait Islander Peoples	<5	<5
People with disability	<5	<5
Culturally and Linguistically Diverse– Speak a language at home other than English	<5	<5
Women in leadership roles	Number (headcount)	% of leadership cohort (headcount)
Senior Officers (Classified and s122 equivalent combined)	2	100
Senior Executive Service and Chief Executives	0	0

Workforce planning and performance

The Office is committed to the continued review and assessment of the workforce profile in alignment with the sector to ensure an inclusive workforce comprised of the right people, skills and capabilities to deliver on strategic commitments.

In 2024-25 the Office remained committed to developing its workforce and enhancing capability by encouraging a culture of, and appetite for, shared learning. This is achieved through, encouraging professional development, (including internal and external secondments or relieving opportunities) and shadowing colleagues across different work streams. Due to the size and operating environment of the Office, staff often have opportunities to upskill in other areas outside their speciality.

Performance development agreements (PDA) for staff are produced annually and reviewed six-monthly. Through the PDA process, staff develop a clear understanding of their role and broader contribution to the direction of the Office's strategic objectives.

Queensland public sector values

The office promotes and aligns to the Queensland Public Sector values and behaviours as outlined in the strategic plan 2024–28. These values inform and guide operational activities



Customers first

- Know your customer
- Deliver what matters
- Make decisions with empathy



Ideas into action

- Challenge the norm and suggest solutions
- Encourage and embrace new ideas
- Work across boundaries



Unleash potential

- Expect greatness
- Lead and set clear expectations
- Seek, provide and act on feedback



Be courageous

- Own your actions, successes and mistakes
- Take calculated risks
- Act with transparency



Empower people

- Lead, empower and trust
- Play to everyone's strengths
- Develop yourself and those around you

Public sector ethics and code of conduct

The Office continued to support and promote an ethical workplace culture by ensuring staff are aware of the values and principles that guide Queensland Public Service and understand policy requirements, employee obligations and expected workplace behaviour.

As part of the PDA process all staff are required to complete an annual mandatory refresher on public sector stewardship, which includes the Public Service Code of Conduct, Public Service Values and Public Sector Ethics Act 1994.

During 2024–25, there were no complaints received involving the Office, no cases involving allegations of corrupt conduct and/or misconduct and no public interest disclosures received.

Human Rights

The Office is committed to respecting, protecting and promoting human rights in our decision-making, actions and interactions. All staff undertake an annual review of human rights and have access to resources and training to ensure they are aware of their obligations under the *Human Rights Act 2019* and how human rights apply to decision-making, service delivery and community engagement.

No human rights complaints were received during 2024–25.

Working for Queensland

In 2024 the annual employee satisfaction survey, Working for Queensland survey, was undertaken by the Queensland Public Service. The results are used to drive positive workplace change and measure progression towards public service and office goals and the integration of values and culture. The Office takes a proactive approach to analysing and responding to the survey results and undertakes action planning around staff identified priority areas to continue to create a positive and engaging work culture.

Governance – Risk management and accountability

Risk Management

In accordance with the *Financial Accountability Act 2009*, the office has established appropriate systems of internal control and risk management. This has been achieved through the maintenance of a risk management framework and oversight by the Audit and Risk Committee (ARC).

The office prepares an annual risk appetite statement which outlines the key risk categories and our risk approach to those risks.

Risk management is an integral component of improving strategic and operational performance and is regarded by the office as a process that protects and creates value within the agency. As such, risks are monitored during each ELT meeting and during 2024-25, this included:

- monitoring and mitigating risks associated with corporate support being provided to the office by QPS and QSS
- updating the office's risk appetite statement
- reviewing the office's strategic risk register
- monitoring and mitigating risks associated with relevant reviews being conducted by the office.

Audit and risk committee

The Audit and Risk Committee (ARC) provides independent oversight to the Inspector General.

The ARC supports the office's accountable officer – the IGEM – to meet the responsibilities under the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019* and other prescribed requirements.

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The ARC provides independent assurance and assistance on the office's risk and control frameworks and external accountability responsibilities as prescribed in the relevant legislation and standards.

The ARC is supported in its work with the ARC Charter which is consistent with *Queensland Treasury's Audit Committee Guidelines: Improving Accountability and Performance*, the *Financial Performance Management Standard 2019* and the *Financial Accountability Act 2009*.

Composition and membership

Chair:

- Independent member (Jenny Walker)

Members:

- Independent member (Geoff Waite)
- Inspector-General Emergency Management (Alistair Dawson)
- Director, Governance and Reporting (Darlene Mowle or Tina Girvan)

Standing invitations to attend all ARC meetings are extended to the QPS Chief Finance Officer, QPS Head of Internal Audit, QPS Chief Risk Officer and the Queensland Audit Office (QAO). Other office staff are invited to attend meetings as required.

Figure 1: ARC Committee membership between 1 July 2024 and 30 June 2025.

Position	Committee Role	Number of meetings attended	Remuneration paid by QPS
Consultant – Jenny Walker	Chair External member	4	\$1,380
Consultant – Geoff Waite	External member	4	\$1,152
Inspector-General of Emergency Management	Internal member	4	Not applicable
Director, Office of the Inspector-General of Emergency Management	Internal member	4	Not applicable

The ARC met on four occasions during 2024–25 and fulfilled its responsibilities in accordance with its charter and approved work plan. Key achievements included:

- noting the 2024-25 financial statements for the office
- endorsing the internal audit plan and monitoring internal audit activity

- reviewing the effectiveness of the agency's risk management framework and overseeing the management of significant business risks
- monitoring the progress of the implementation status of internal audit recommendations.

Queensland Treasury has introduced a new audit committee guideline requirement to reach full independence in committee membership from 1 July 2025, to comply with this requirement the Inspector-General formally resigned from the ARC Board in June 2025.

Internal Audit

During 2024-25, the offices' internal audit service was managed by the Director of Internal Audit QPS.

Internal audit is an integral part of the corporate governance framework by which the office maintains effective systems of accountability and control at all levels. Internal audit provides assurance to the IGEM that our financial and operational controls are efficient, effective, economical and ethical, and assists management in improving the office's business performance. Internal audit supports the ARC by evaluating financial and operational systems, reporting processes and activities. Its function is independent of management and external auditors. This aligns with the roles and responsibilities detailed in the Financial Accountability Act 2009.

Work is performed in accordance with Institute of Internal Auditors' standards and the approved internal audit charter and is consistent with *the Queensland Treasury's Audit Committee Guidelines: Improving Accountability and Performance*, *ethical standards* and the *Financial and Performance Management Standard 2019*. The internal audit function is delivered through a blend of internal staffing and a co-sourced partner arrangement.

There were five planned reviews scheduled in the 2024-25 annual internal audit plan where the office would get coverage of central processes. There were no office specific reviews undertaken during the year.

As at 30 June 2025, there are no outstanding internal audit recommendations for previous internal audit reports.

External scrutiny

External audits and reviews aid transparency in government and help the office improve its performance.

Queensland Audit Office (QAO)

The QAO supports the role of the Auditor-General of Queensland in providing the Parliament with an independent assessment of the financial management and performance activities of public sector entities.

The QAO provides an independent audit service and reports to the Parliament to enhance public sector accountability. QAO reports are available online at www.qao.qld.gov.au/reports-resources/parliament. The office remains committed to identifying opportunities for efficiencies.

During 2024-25 the Auditor-General conducted audits where recommendations were either specifically:

- addressed to the office
- were for all agencies to consider
- included learnings potentially applicable to the office or the disaster management sector.

During 2024-25, the QAO delivered the following whole of government reports:

- Report 1 2024 status of Auditor-General's recommendations
- Report 3 Central agencies' coordination of the state budget
- Report 5 Preparing for the Brisbane Games
- Report 9 Major projects 2024
- Report 11 State entities 2024
- Report 12 Managing Queensland's debt and investments 2024

Information systems and recordkeeping

Information systems and record keeping

The *Public Records Act 2002* mandates that the agency captures, creates, manages, and disposes of public records in accordance with Queensland State Archives approved disposal authorities. The Office records are efficiently managed throughout their lifecycle and archived and disposed of accordingly.

The Information Management Unit (IMU) within the Frontline and Digital Division of QPS advises the office on records management functions and ensures any changes to legislation and recordkeeping requirements are provided.

During the reporting period, QPS consulted with office staff regarding their recordkeeping responsibilities, and provided training in the Objective eDRMS (electronic Document and Records Management System).

In the 2024-25 reporting period no office records were transitioned to Queensland State Archives and there were no breaches of record-keeping.

Open Data

- The following datasets are published on the open data website at www.data.qld.gov.au:
 - Consultancies
 - Translator and interpreter services
 - Overseas travel expenditure.
 - The Charter of Victims' Right

**Office of the Inspector-General of Emergency Management
Financial Statements
For the year ended 30 June 2025**

Office of the Inspector-General of Emergency Management
Financial statements
For the year ended 30 June 2025

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Office of the Inspector-General of Emergency Management
Statement of comprehensive income
For the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
Income from continuing operations			
Appropriation revenue	3	4,814	4,474
Services received below fair value	4	625	645
Other revenue		31	-
Total revenue		5,470	5,119
Expenses from continuing operations			
Employee expenses	5	3,397	3,036
Supplies and services	7	1,426	1,192
Other expenses	8	647	665
Total expenses from continuing operations		5,470	4,893
Operating result for the year		-	226

Office of the Inspector-General of Emergency Management
Statement of financial position
For the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
Assets			
Current assets			
Cash		4,048	4,092
Receivables	9	100	145
Total current assets		4,148	4,237
Total assets		4,148	4,237
Liabilities			
Current liabilities			
Payables	10	64	145
Accrued employee benefits	11	98	118
Other current liabilities	3	646	636
Total current liabilities		808	899
Total liabilities		808	899
Net assets		3,340	3,339
Equity			
Contributed equity		669	669
Accumulated surplus		2,670	2,669
Total equity		3,340	3,339

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 2025

	2025	2024
	\$'000	\$'000
Contributed equity		
Opening balance	669	669
Closing balance	669	669
Accumulated surplus/(deficit)		
Opening balance	2,670	2,444
Operating result	-	226
Closing balance	2,670	2,670
Total equity	3,340	3,339

Office of the Inspector-General of Emergency Management
Statement of cash flows
For the year ended 30 June 2025

	2025	2024
	\$'000	\$'000
Cash flows from operating activities		
<i>Inflows:</i>		
Service appropriation receipts	4,824	4,610
User charges and fees	(9)	-
GST input tax credits from ATO	166	102
GST collected from customers	1	-
Other	31	-
<i>Outflows:</i>		
Employee expenses	(3,376)	(2,991)
Supplies and services	(1,507)	(1,098)
GST paid to suppliers	(153)	(121)
GST remitted to ATO	(1)	-
Other	(21)	(20)
Net cash provided by/(used in) operating activities	(45)	481
Net increase/(decrease) in cash	(45)	481
Cash at beginning of financial year	4,092	3,611
Cash at end of financial year	4,048	4,092

Reconciliation of operating result to net cash from operating activities

Operating result	-	226
Change in assets and liabilities:		
Increase/(decrease) in accrued employee benefits	(19)	95
(Increase)/decrease in annual leave reimbursement receivable	45	(22)
(Increase)/decrease in GST input tax credits receivable	13	(19)
(Increase)/decrease in long service leave reimbursement receivable	6	(28)
(Increase)/decrease in other receivables	(10)	-
Increase/(decrease) in trade creditors	(81)	94
(Increase)/decrease in trade receivables	(9)	-
Increase/(decrease) in other payables	-	1
Increase/(decrease) in other current liabilities	10	136
Net cash from operating activities	(45)	481

Accounting Policy - Cash

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

IGEM has authorisation to operate in overdraft within a specified limit in accordance with the *Financial Accountability Act 2009*. On 16 March 2015, an overdraft facility was approved with a limit of \$250,000. This facility remained fully undrawn at 30 June 2025 and is available for use in the next reporting period.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2025

1 Basis of financial statement preparation

(a) General information

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

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

(b) Statement of compliance

IGEM 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 2024 and other authoritative pronouncements.

(c) Insurance

The majority of the office's non-current physical assets and other risks are insured through the Queensland Government Insurance Fund (QGIF), premiums being paid on a risk assessment basis.

In addition, the office pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.

(d) Taxation

IGEM 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).

(e) Basis of measurement

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

(f) 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.

(g) Current/non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the statement of financial position and associated notes.

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

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

(h) 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.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2025

1 Basis of financial statement preparation (continued)

(i) Future impact of accounting standards not yet effective

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards issued but with future effective dates are set out below:

AASB 18 Presentation and Disclosure in Financial Statements

AASB 18 is effective for not-for-profit entities from 1 January 2028 (2028-29 financial year). The changes will only affect presentation and disclosure - predominantly through revisions to the layout of the income statement - it will not affect the recognition or measurement of any reported amounts.

Other standards and interpretations

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

(j) Accounting Standards applied for the first time

No new accounting standards with material impact were applied for the first time in 2024-25.

2 Objectives and principal activities of IGEM

IGEM was formally established as a public service office on 1 July 2014 under amendments to the *Disaster Management Act 2003*. IGEM provides independent and valued assurance and insights to enhance Queensland's disaster management arrangements.

IGEM aims to strengthen Queensland's disaster management standards, enhance community resilience, and foster collaboration across sectors. IGEM reviews disaster management arrangements, works with stakeholders to improve capability, promotes inclusive engagement, facilitates research partnerships to address real-world challenges, and assesses disaster management standards to ensure they remain relevant and effective.

Funding for IGEM'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 2025

	2025	2024
	\$'000	\$'000
3 Appropriation revenue		
Reconciliation of payments from Consolidated Fund to appropriation revenue recognised in Statement of comprehensive income		
Original budgeted appropriation revenue	4,723	4,620
Lapsed appropriation revenue	-	(10)
Unforeseen expenditure	101	-
Total appropriation receipts (cash)	4,824	4,610
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	636	500
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(646)	(636)
Net appropriation revenue	4,814	4,474
Appropriation revenue recognised in Statement of comprehensive income	4,814	4,474
Variance between original budgeted and actual appropriation revenue	91	(146)

Accounting Policy - Appropriation revenue for services

Appropriations provided under the *Appropriation Act 2024* are recognised as revenue when received or receivable. Where IGEM has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period.

4 Services received below fair value

Services received below fair value	625	645
Total	625	645

For 2024-25, services received below fair value were provided to IGEM by the Queensland Police Service (QPS). Services provided by QPS to IGEM 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 IGEM.

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.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2025

	2025	2024
	\$'000	\$'000
5 Employee expenses		
Employee benefits		
Wages and salaries	2,565	2,283
Employer superannuation contributions	354	334
Long service leave levy	73	66
Annual leave levy	346	283
Other employee benefits	11	12
Employee related expenses		
Workers' compensation premium	14	14
Training expenses	34	43
Total	3,397	3,036

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)	18	18
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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.

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

Annual leave and long service leave

IGEM 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 defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) as determined by the employee's conditions of employment.

Defined contribution plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant Enterprise Bargaining Agreement (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 IGEM at the specified rate following completion of the employee's service each pay period. IGEM's obligations are limited to those contributions paid.

Workers' compensation premium

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

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2025

6 Key Management Personnel disclosures

(a) Details of key management personnel (KMP)

Key management personnel include those positions that had direct or indirect authority and responsibility for planning, directing and controlling the activities of IGEM during 2024-25. IGEM's responsible Minister is the Minister for Police and Emergency Services and is identified as part of IGEM's KMP. Further information on non-Ministerial KMP personnel 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 IGEM to provide assurance and advice to enhance Queensland's disaster management arrangements.
Director, Governance and Reporting	The Director, Governance and Reporting significantly influences the development and delivery of strategic partnerships, performance, reporting and governance activities across a broad range of stakeholders, covering the breadth of disaster and emergency management functions.
Director, Research and Communications	The Director, Research and Communications significantly influences the development and delivery of strategic partnerships, communication, media, research and engagement activities across a broad range of stakeholders, covering the breadth of disaster and emergency management functions.
Director, Legal, Monitoring and Evaluation	The Director, Legal, Monitoring and Evaluation provides high quality independent legal advice to the IGEM and significantly influences the development and delivery of standards and evaluation across a broad range of stakeholders, covering the breadth of disaster and emergency management functions.
Director, Disaster Management	The Director, Disaster Management significantly influences the development and delivery of disaster management and assurance related activities across a broad range of stakeholders, covering the breadth of disaster and emergency management functions.

(b) Remuneration policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. IGEM 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 carpark 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 2025

6 Key Management Personnel disclosures (continued)

(c) Remuneration expenses

1 July 2024 – 30 June 2025

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)	307	5	8	39	-	359
Director, Governance and Reporting (01 July 2024 - 22 January 2025, on extended leave from 23 January 2025)	105	4	3	13	-	125
Director, Governance and Reporting (Acting 18 March 2025 - 30 June 2025)	55	-	1	6	-	62
Director, Research and Communications	169	5	4	21	-	199
Director, Legal, Monitoring and Evaluation	180	5	5	24	-	214
Director, Disaster Management * (01 July 2024 - 09 November 2024)	63	3	2	7	-	75

* The position of Director, Disaster Management was vacant as at 30 June 2025.

1 July 2023 – 30 June 2024

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)	304	6	8	38	-	356
Director, Assurance (01 July 2023 - 18 August 2023)	23	2	1	5	-	31
Director, Governance and Reporting	149	6	4	21	-	180
Director, Research and Communications (Acting 02 January 2024 - 22 May 2024, Appointed 23 May 2024)	78	1	2	10	-	91
Director, Legal, Monitoring and Evaluation	162	5	5	21	-	193
Director, Disaster Management (Appointed 04 December 2023)	85	2	2	11	-	100

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

There were no material related party transactions associated with IGEM's KMP during 2024-25 (2023-24: nil).

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2025

	2025	2024
	\$'000	\$'000
7 Supplies and services		
Communication expenses	11	38
Computer expenses	5	25
Consultancies and contractors	468	192
Maintenance and repairs	3	2
Lease rentals	428	406
Property expenses	71	63
Shared service provider expenses	140	133
Stationery and printing costs	7	15
Travel	55	70
Conference workshop costs	27	38
Minor plant and equipment purchases	14	61
Subscriptions	4	4
Venue hire	51	73
Research and development	98	37
Other	42	35
Total	1,426	1,192

Accounting Policy - Lease expenses

Lease expenses include lease rentals for short-term leases, leases of low value assets and office accommodation through the Department of Housing and Public Works (DHPW). These payments are expensed in the periods in which they are incurred.

8 Other expenses

External audit fees *	16	15
Insurance premiums - QGIF	5	5
Services provided below fair value **	625	645
Total	647	665

* Total audit fees to the Queensland Audit Office relating to the 2024-25 financial statements are estimated to be \$21,500 (2023-24: \$16,250). The unsettled audit fees for the 2024-25 audit is expected to be incurred and paid in 2025-26.

** An equal amount is recognised as revenue and an expense for services received below fair value. Refer to 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 IGEM'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, IGEM would be able to claim back, less a \$10,000 deductible, the amount paid to successful litigants.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2025

	2025 \$'000	2024 \$'000
9 Receivables		
Current		
Trade debtors	9	-
	9	-
GST receivable	15	29
	15	29
Annual leave reimbursements	43	88
Long service leave reimbursements	23	29
Other	10	-
	75	117
Total	100	145

Accounting Policy - Receivables

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

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

10 Payables

Current		
Trade creditors	61	142
FBT payable	3	3
Total	64	145

Accounting Policy - Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, gross of applicable trade and other discounts. The department's standard payment terms are 30 days from vendor invoice date where the business is not a registered small business. Amounts owing are paid within 20 calendar days for eligible invoices for small business as per the Queensland Government On-Time Payment Policy.

11 Accrued employee benefits

Current		
Annual leave levy payable	70	99
Long service leave levy payable	17	19
Salaries and wages outstanding	12	-
Total	98	118

Accounting Policy - Accrued employee benefits

No provision for annual leave or long service leave is recognised in IGEM'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*.

12 Related party transactions with other Queensland Government-controlled entities

IGEM'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.

IGEM has received below fair value services from the QPS as disclosed in Notes 4 and 8.

IGEM has made payments to Consolidated Fund for Annual Leave and Long Service Leave Central Schemes (refer to Note 5), DHPW for lease expenditure, and Queensland Shared Services for shared service provider expenses (refer to Note 7).

IGEM pays annual premiums to WorkCover Queensland and QGIF (refer to Notes 5 and 8).

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2025

13 Financial instruments

(a) Categorisation of financial instruments

IGEM has the following categories of financial assets and financial liabilities:

		2025 \$'000	2024 \$'000
Financial assets	Note		
Cash		4,048	4,092
Financial assets measured at amortised cost:			
Receivables	9	100	145
Total		4,148	4,237
Financial liabilities			
Financial liabilities measured at amortised cost:			
Payables	10	64	145
Total		64	145

(b) Financial risk management

IGEM's activities expose it to a minor degree of financial risk which includes liquidity risk in respect of its payables (refer Note 10).

Liquidity risk refers to the situation where IGEM may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Financial risk management is implemented through the QPS pursuant to Government and office policies. These policies seek to minimise potential adverse effects on the financial performance of IGEM and ensures IGEM 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 IGEM becomes party to the contractual provisions of the financial instrument.

14 Climate risk disclosure

Whole-of-Government climate-related reporting

The State of Queensland, as the ultimate parent of IGEM, provides information and resources on climate related strategies and actions accessible at <https://www.energyandclimate.qld.gov.au/climate> and <https://www.treasury.qld.gov.au/energy-and-climate/>.

The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury's website at <https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report/>.

Departmental accounting estimates and judgements — climate-related risks

No adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting the department. The department continues to monitor the emergence of material climate-related risks that may impact the financial statements of the department, including directives from Government or Queensland Treasury.

15 Events occurring after balance date

There were no other 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 2025

16 Budgetary reporting

Statement of comprehensive income	Variance Note	Original budget 2025 \$'000	Actual 2025 \$'000	Variance 2025 \$'000
Income from continuing operations				
Appropriation revenue	16(a)	4,723	4,814	91
Services received below fair value		622	625	3
Other revenue	16(b)	-	31	31
Total revenue		5,345	5,470	125
Expenses from continuing operations				
Employee expenses	16(c)	3,481	3,397	(84)
Supplies and services	16(d)	1,220	1,426	206
Other expenses		644	647	3
Total expenses from continuing operations		5,345	5,470	125
Operating results for the year		-	-	-

Explanation of major variances

- 16(a) The full year result for appropriation revenue is due to ongoing project work carried forward from 2023-24 and deferrals for the IGEM Monitoring Evaluation and Reporting (MER) Solution project.
- 16(b) Variance relates to the unbudgeted cost recovery from invoicing to Queensland Reconstruction Authority (QRA) for employee undertaking project with IGEM (\$26k) and unbudgeted refund relating to Queensland Disaster Resilience Institute (QDRI) unspent funds from April 2021 (\$5k).
- 16(c) Employee expenses are less than budget as a result of vacant positions. These positions have been progressively filled with few positions remaining vacant.
- 16(d) Supplies and services variance is primarily due to the MER project and community engagement expenses linked to the 2023-24 Severe Weather Season Review project.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2025

16 Budgetary reporting (continued)

Statement of financial position	Variance Note	Original budget 2025 \$'000	Actual 2025 \$'000	Variance 2025 \$'000
Assets				
Current assets				
Cash	16(e)	3,111	4,048	937
Receivables	16(f)	75	100	25
Total current assets		3,186	4,148	962
Total assets		3,186	4,148	962
Liabilities				
Current liabilities				
Payables		50	64	14
Accrued employee benefits	16(g)	23	98	75
Other current liabilities	16(h)	-	646	646
Total current liabilities		73	808	735
Total liabilities		73	808	735
Net assets		3,113	3,340	227
Equity				
Total equity		3,113	3,340	227

Explanation of major variances

- 16(e) Cash variance predominantly relates to unspent employee expenses and timing of deferral activities across the financial year.
- 16(f) Receivables variance relates to the unbudgeted cost recovery from invoicing to QRA for employee undertaking project work with IGEM (\$26k).
- 16(g) Accrued employee benefits variance is primarily related to annual leave provisions.
- 16(h) Other current liabilities variance is primarily due to the 2024-25 appropriation deferral payable (\$524k in relation to Disaster Event Reviews and \$120k in relation to the Capability Uplift project and Research on Effectiveness).

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2025

16 Budgetary reporting (continued)

Statement of cash flows	Variance Note	Original budget 2025 \$'000	Actual 2025 \$'000	Variance 2025 \$'000
Cash flows from operating activities				
<i>Inflows:</i>				
Services appropriation receipts	16(i)	4,723	4,824	101
User charges and fees	16(j)	-	(9)	(9)
GST input tax credits from ATO	16(k)	113	166	53
GST collected from customers		-	1	1
Other	16(l)	-	31	31
<i>Outflows:</i>				
Employee expenses	16(m)	(3,481)	(3,376)	105
Supplies and services	16(n)	(1,220)	(1,507)	(287)
GST paid to suppliers	16(o)	(113)	(153)	(40)
GST remitted to ATO		-	(1)	(1)
Other		(22)	(21)	1
Net cash provided by/(used in) operating activities		-	(45)	(45)
Net increase/(decrease) in cash		-	(45)	(45)
Cash at beginning of financial year		3,111	4,092	981
Cash at end of financial year		3,111	4,048	937

Explanation of major variances

- 16(i) The full year variance of appropriation revenue is associated with enterprise bargaining arrangements.
- 16(j) Variance relates to the increase in trade debtor for QRA.
- 16(k) Variance relates to the timing of GST input tax credits receivable from the ATO.
- 16(l) Variance relates to QRA invoicing for employee undertaking project work with IGEM (\$26k) and refund from QDRI for unspent funds from April 2021 (\$5k).
- 16(m) Employee expenses are less than budget as a result of vacant positions. These positions have been progressively filled with few positions remaining vacant.
- 16(n) Supplies and services variance relates to ongoing project work carried out during the financial year.
- 16(o) Variance relates to timing of payments for supplies and services during the financial year.

**Office of the Inspector-General of Emergency Management
Management Certificate
For the year ended 30 June 2025**

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 2025 and of the financial position of IGEM at the end of that year; and

The Inspector-General of 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.



Signature
Alistair Dawson APM

Accountable Officer
Inspector-General of Emergency Management

Date 29 / 8 / 2025



Signature
Malcolm Wilson
B.Sc. (Hons), B.Com., FCPA, GAICD

Chief Finance Officer

Date 29 / 8 / 2025

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.

The financial report comprises the statement of financial position as at 30 June 2025, 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 material accounting policy information, and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2025, and its financial performance and cash flows for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

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

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

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

Responsibilities of the accountable officer for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2025:

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

Prescribed requirements scope

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



Michael Claydon
as delegate of the Auditor-General

29 August 2025

Queensland Audit Office
Brisbane

Compliance Checklist

Summary of requirement		Basics for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARES – Section 7	3
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1	4
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2	52
	<ul style="list-style-type: none"> Interpreter service statement 	Queensland Government Language Services Policy ARRs – section 9.3	2
	<ul style="list-style-type: none"> Copyright notice 	Copyright Act 1968 ARRs – section 9.4	2
	<ul style="list-style-type: none"> Information Licensing 	QGEA – Information Licensing ARRs – section 9.5	2
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10	8
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community and whole-of-government plans/specific initiatives 	ARRs – section 11.1	10-11
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.2	9, 11-13
	<ul style="list-style-type: none"> Agency service areas and service standards 	RRs – section 11.3	14
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	15
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	17
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	18-21
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	Not applicable
	<ul style="list-style-type: none"> Public Sector Ethics 	Public Sector Ethics Act 1994 ARRs – section 13.	23
	<ul style="list-style-type: none"> Human Rights 	Human Rights Act 2019 ARRs – section 13.5	23
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6	23
Governance – risk management	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	24
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	24-26

Summary of requirement		Basics for requirement	Annual report reference
and accountability	• Internal audit	ARRs – section 14.3	26
	• External scrutiny	ARRs – section 14.4	27
	• Information systems and recordkeeping	ARRs – section 14.5	28
	• Information Security attestation	ARRs – section 14.6	Not applicable
Governance – Human resources	• Strategic workforce planning and performance	ARRs – section 15.1	Not applicable
	• Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	21
Open Data	• Statement advising publication of information	ARRs – section 16	27
	• Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	• Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
	• Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
	• Charter of Victims' Rights	VCSVRB Act 2024 ARRs – section 31.4	https://data.qld.gov.au
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	47
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	48-49

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*

Glossary of acronyms

ARRs	<i>Annual report requirements for Queensland Government agencies</i>
ARC	Audit and Risk Committee
EAP	Employee Assistance Program
eDRMS	Electronic Document Records Management System
ELT	Executive Leadership Team
EMAF	Emergency Management Assurance Framework
FAA	<i>Financial Accountability Act 2009</i>
FTE	Full time equivalent
FPMS	<i>Financial and Performance Management Standard 2019</i>
IGEM	Inspector-General of Emergency Management
IMU	Information Management Unit
NGOs	Non-Government organisations
PMF	Performance Management Framework
Office	The Office of the Inspector-General of Emergency Management
QAO	Queensland Audit Office
QDMA	Queensland disaster management arrangements
QPS	Queensland Police Service
SDS	Service Delivery Statement