Office of the Inspector-General of Emergency Management

Annual Report

2025 – 2026

DELIVERING FOR QUEENSLAND

Queensland Government

Acknowledgement 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.

Document details

Contact us

Telephone	(07) 3029 8813
Website	https://www.igem.qld.gov.au
Post	Office of the Inspector-General of Emergency Management PO Box 12068 George Street Brisbane QLD 4003

Interpreter statement

Interpreter

The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. To talk to someone about this annual report in your preferred language, call 1800 512 451 and ask to speak with the Office of the Inspector-General of Emergency Management.

Availability

Copies of this publication can be obtained at https://www.igem.qld.gov.au/about-us/annual-reports, or by phoning (07) 3029 8818 or emailing igem.info@igem.qld.gov.au.

If you would like to read this report in an alternative accessible format, please call or write to us for assistance.

ISSN

Online: 2205-6548
Print: 2206-144

Letter of Compliance

Queensland Government

Inspector-General of
Emergency Management

15 September 2026

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 Queensland Parliament the Annual Report 2025–26 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 45 of this annual report.

Yours sincerely

Alistair Dawson APM
Inspector-General of Emergency Management

Contents

Acknowledgement of Traditional Owners and Elders 1
Document details 1
Letter of Compliance 2
Message from the Inspector-General 5
About us 7
- Authorising environment 7
- Operating environment 8
- Our partners 8

Performance 10
- Our contribution to the Queensland Government's objectives for the community 10
- Our strategic objectives 10
- Key performance measures 11

Financial summary 12
- Summary of financial performance 12
- Income and expenses from continuing operations 12
- Summary of financial position 13

Executive management and organisational structure 14
- Organisational structure 14
- Executive Leadership Team *(as at 30 June 2026)* 15
- Public sector ethics and code of conduct 17
- Human Rights 17
- Queensland public sector values 17

Risk management and accountability 18
- Risk management 18
- Audit and Risk Committee 18
- Internal Audit 19
- External scrutiny 19
- Information systems and recordkeeping 20

Our people 21
- Workforce profile data – 30 June 2026 21
- Workforce planning and performance 22

Working for Queensland 22
Open data 23
Financial statements 24
Independent Auditor's Report 43
Compliance checklist 45
Glossary acronyms 47

Message from the Inspector-General

I am pleased to present the Office of the Inspector-General of Emergency Management's 2025–26 Annual Report.

This past year has reaffirmed that Queensland remains the most disaster affected state, with increasingly concurrent and cascading disaster events. Queensland's disaster management arrangements (QDMA) faced extraordinary stress testing following the widespread impacts of the 2025 severe weather season, which saw major weather events across 95 per cent of Queensland. We again witnessed widespread disruption in early 2026, resulting from cyclones, rainfall and bushfires. In response, the Office remained steadfast in its core purpose: delivering impartial and valued assurance and insights that enhanced the QDMA.

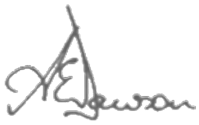
As we look ahead, our long-term vision remains centred on united and resilient QDMA, now and for the future. Reviews into past events add value through identifying opportunities for QDMA enhancements and, importantly, highlight innovative and adaptive initiatives to strengthen future planning, response and recovery. By continuing to support cross-sector partnerships, we are connecting academic research with field practice to champion a culture of shared responsibility and continuous improvement.

Throughout 2025–26, the Office translated its strategic priorities into impactful, tangible outcomes:

- **Delivered high-level assurance**: Successfully submitted the 2025 Significant Weather Event reports to the Queensland Government, evaluating agency responses to ensure our disaster frameworks remain contemporary and adaptive.
- **Led the way for Lessons Management**: Established the Queensland Disaster Management Lessons Community of Practice, to explore ways to identify, record, learn and sustain disaster management lessons, and contributed to the Australasian Fire Authorities Council Lessons Management Forum in Brisbane. The Forum gathered interstate and national delegates to help the sector learn how to enrich shared experiences into operational doctrine, through training, presentations and workshops.
- **Advanced research integration**: Supported the sector to solidify partnerships with elite research institutions to embed research outcomes into practice, including by overseeing the formal activation of the *Queensland Disaster Management Research Framework*, delivering collaborative events including the 2025 Queensland Disaster Management Forum, Research Connect newsletters and case studies, and letters of support for research partnership funding.
- **Strengthened interagency unity**: Presented frontline operational insights at major national arenas, including the Australia and New Zealand Disaster and Emergency Management Conference, advocating for shared accountability across federal, state and local entities.
- **Enabled continuous improvement**: Undertook monitoring and evaluation of all Inspector-General of Emergency Management review recommendations accepted in full or in part by the Government that support ongoing improvements across the QDMA, exploring new ways to enhance assessment processes.

I would like to express my sincere gratitude to the local councils, state agencies, non-government organisations and tireless community volunteers who stood up during intense weather events to safeguard and support our communities.

I am honoured to lead this Office, and together with our partners, we will continue to proudly deliver on our purpose to safeguard people, property and the environment through impartial assurance and insights.



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 (QDMA).

The Office of the Inspector-General of Emergency Management (the Office) is established under the *Disaster Management Act 2003* (the DM Act). Section 4A of the DM Act outlines guiding principles for how the Act is to be administered, including four phases of disaster management planning:

- prevention, involving the taking of preventative measures to reduce the likelihood of an event occurring or, if an event occurs, to reduce the severity of the event
- preparation, involving the taking of preparatory measures to ensure that, if an event occurs, communities, resources and services are able to cope with the effects of the event
- response, involving the taking of appropriate measures to respond to an event, including action taken and measures planned in anticipation of, during, and immediately after an event to ensure that its effects are minimised and that persons affected by the event are given immediate relief and support
- recovery, involving the taking of appropriate measures to recover from an event, including action taken to support disaster-affected communities in the reconstruction of infrastructure, the restoration of emotional, social, economic and physical wellbeing, and the restoration of the environment.

The Office has a key role in reviewing and assessing the effectiveness of the State's QDMA, building disaster management capability and collaborative partnerships, in accordance with the guiding principles in the DM Act.

Authorising environment

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

(a) to regularly review and assess the effectiveness of disaster management by the State, including the State disaster management plan and its implementation

(b) to regularly review and assess the effectiveness of disaster management by district groups and local groups, including district and local disaster management plans

(c) to regularly review and assess cooperation between entities responsible for disaster management in the State, including whether the disaster management systems and procedures employed by those entities are compatible and consistent

(d) to make disaster management standards

(e) to regularly review and assess disaster management standards

(f) to review, assess and report on performance by entities responsible for disaster management in the State against the disaster management standards

(g) to work with entities performing emergency services, departments and the community to identify and improve disaster management capabilities, including volunteer capabilities

(h) to monitor compliance by departments with their disaster management responsibilities

(i) to identify opportunities for cooperative partnerships to improve disaster management outcomes

(j) to report to, and advise, the Minister about issues relating to the functions mentioned in paragraphs (a) to (i)

(k) to make all necessary inquiries to fulfil the functions mentioned in this section

(l) to perform a function incidental to a function mentioned in paragraphs (a) to (k).

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 support frontline services, the Office takes active efforts to ensure the QDMA remains suitable, fit for purpose and adaptable to the State's increasingly complex disaster environment. The Office is uniquely positioned to influence and lead in a sector that is dedicated to building a more resilient Queensland. By collaborating with research institutions, we actively identify and share emerging practice and technologies that can be adopted to provide continuous improvement in the disaster management sector, focusing on communities, the environment and property.

Our operating environment presents complex strategic challenges. Concurrent and cascading disaster events have the potential to reduce our ability to effectively engage with stakeholders, resulting in limited or incomplete evaluations. Overcoming these challenges amidst volatile, uncertain, complex and ambiguous local, district, state, national and global environments relies heavily on our capability to navigate a tightening labour market, specifically attracting, retaining, and skilling a highly diverse and flexible workforce capable of providing adaptive leadership to meet unpredictable demand.

Delivery of the legislated functions of the Office provides the disaster management sector with the 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 coordinated efforts to keep Queenslanders safe and support communities to be resilient to disaster risks and impacts.

Our partners

The Office engages with a diverse group of stakeholders including disaster affected communities, local governments, state, interstate and federal government agencies, industry, and non-government organisations to lead continuous improvement in disaster management.

During 2025–26, the Office worked closely with several key Queensland Government agency partners on a range of assurance activities. For example, the Office collaborated with Department of Families, Seniors, Disability Services and Child Safety to support the delivery of community forums that were safe, inclusive and trauma-informed for community stakeholders. The Department of Primary Industries also provided valuable expertise and insights into the complex animal welfare challenges arising from the 2025 severe weather season, significantly contributing to the quality and breadth of the 2025 Significant Weather Events reports.

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.

Performance

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

The Office contributed to the Government's objectives for the community by working to provide:

- *Safety where you live* by ensuring the Standard for Disaster Management in Queensland remains contemporary; and enhances effective disaster management and community resilience
- *A plan for Queensland's future* by facilitating strategic connections within and across the disaster management, research, industry sectors and community

Our strategic objectives

The 2025-29 Strategic Plan was developed in compliance with the Queensland Government corporate identity guidelines, and the Performance Management Framework principles, allowing for the Office's strategic, operational and performance planning processes to be closely aligned.

The Office delivered a range of programs and initiatives in the reporting year to achieve its three strategic objectives identified in the 2025-29 Strategic Plan:

Objective 1: Ensure the Standard for Disaster Management in Queensland remains contemporary

Our achievements

- increased confidence in QDMA with the Standard applied alongside doctrine, guidance and policy
- overall client satisfaction with the Standard.

Objective 2: Enhance effective disaster management and community resilience within the disaster management system

Our achievements

- delivered cost effective assurance activities
- completed 100 per cent of scheduled annual Disaster Management Plan assessments.

Objective 3: Facilitate strategic connections within and across the disaster management sector, research sector, industry, and the community

Our achievements

- implemented the Disaster Management Research Framework
- enabled cross-sector partnerships and communities of practice
- built, maintained, and strengthened productive relationships
- developed and facilitated knowledge sharing opportunities.

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

Service standards	2025–26 Target/Est	2025–26 Actual
Effectiveness measure		
Overall customer satisfaction with the Office's assurance activities	80%	84%
Efficiency measure		
Average cost per assurance activity ($'000)[1]	233	315

[1] The variance between the 2025–26 Target/Estimate and 2025–26 Actual includes rises to the Consumer Price Index and employee expenses associated with enterprise bargaining outcomes, and the 2025 Significant Weather Events Reports which assessed disaster management performance across 97 per cent of Queensland.

The Actual reflects finalisation of the Office's Financial Statements for year ending 30 June 2026 and the increasing complexity of Queensland's disaster management environment and corresponding rise in the cost of conducting assurance activities.

Financial summary

Summary of financial performance

The following table summarises our operating result and financial position for 2025–26 and the previous financial year.

Statement of comprehensive income	2025–26 $'000	2024-25 $'000
Total income from continuing operations	5,537	5,470
Total expenses from continuing operations	5,534	5,470
Other comprehensive income	-	-
Operating result for the year	**3**	**-**
Statement of financial position	**2025–26 $'000**	**2024-25 $'000**
Total assets	5,479	4,148
Total liabilities	2,137	808
Net assets (equity)	**3,343**	**3,340**

Income and expenses from continuing operations

For 2025–26, the Office received income from continuing operations of $5.537 million and incurred total expenditure of $5.534 million. This was comprised of:

Income	2025–26 $'000	2024-25 $'000
Appropriation revenue	4,776	4,814
Services received below fair value	644	625
Grants and other contributions	117	-
Other revenue	-	31
Expenses	**2025–26 $'000**	**2024-25 $'000**
Employee expenses	3,576	3,397
Supplies and services	1,286	1,426
Depreciation	1	-
Other expenses	671	647

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

Summary of financial position

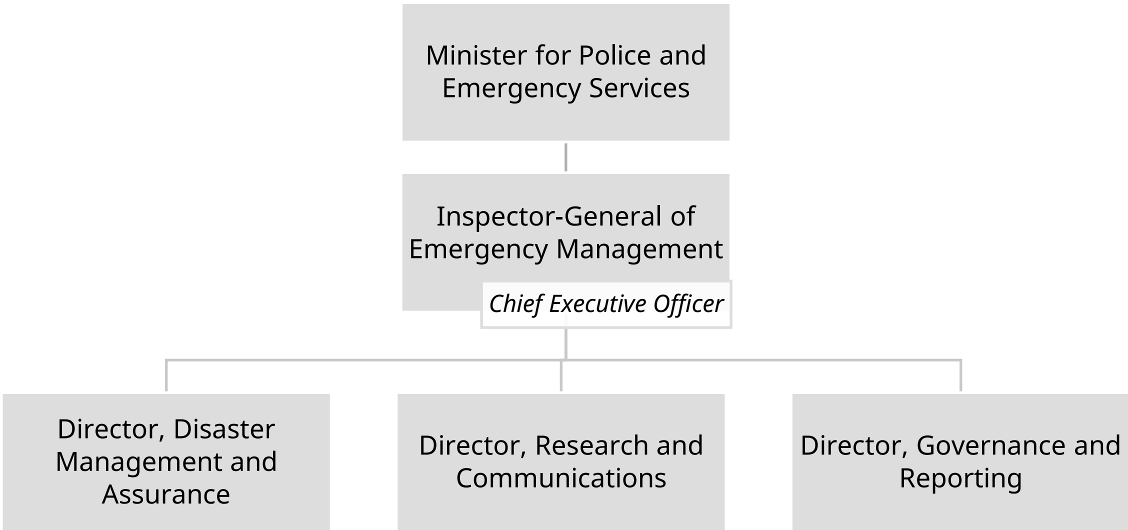
The Office was in a positive financial position at the end of the financial year. The total equity/net assets at the end of 2025–26 was $3.343 million. This was comprised of:

Assets	2025–26 $'000	2024-25 $'000
Cash	5,356	4,048
Receivables	92	100
Prepayments	5	-
Plant and equipment	26	-
Liabilities	**2025–26 $'000**	**2024-25 $'000**
Payables	54	64
Accrued employee benefits	152	98
Other current liabilities	1,931	646

There were no significant events after the balance date that could be expected to impact the operating result for the Office for 2025–26.

Executive management and organisational structure

Organisational structure



As at 30 June 2026, the Office comprised of three business units:

Disaster Management and Assurance

- maintains, reviews and promotes the application of the Standard for Disaster Management in Queensland to ensure it remains contemporary, evidence based and responsive to the needs of the disaster management sector
- provides independent assurance through reviews, assessments and evaluations of disaster management arrangements across Queensland, supporting enhanced disaster management capability, capacity and continuous improvement
- delivers organisational reviews by analysing evidence, developing findings, identifying opportunities for improvement and delivering recommendations consistent with systemic improvement
- assists disaster management stakeholders, including frontline agencies and local governments, to strengthen disaster management capability through assessment and advisory services
- provides strategic advice on legislative, policy and regulatory reforms affecting the disaster management sector.

Research and Communications

- oversees the implementation of the Queensland Disaster Management Research Framework by way of:
    - supporting the sector by providing opportunities to collaborate and collectively problem-solve, such as the Queensland Disaster Management Research Forum and involvement in communities of practice
    - facilitating the sharing of research, knowledge, expertise, and lived experiences to ensure the sector is well positioned for the future, such as via Research Connect newsletter and case studies

  - undertaking initiatives to improve how research and research translation is integrated within the QDMA, such as through the QDMA Research Capability project, which is developing a research capability framework to help the state prioritise research investment and better integrate research into strategy and operations
- provides internal and external communications functions for the Office.

Governance and Reporting

- leads the Office's strategic planning and performance reporting functions to ensure the Office effectively delivers against its strategic objectives and whole-of-Government outcomes
- leads continuous improvement across governance, risk management and corporate stewardship functions to ensure agency operations are aligned to best practice approaches and comply with legislative, information security, communications and technology, human resource and financial obligations
- oversees and negotiates partnerships and agreements for operational services delivered by third-party suppliers to ensure these maximise outcomes for the agency and Government.

Executive Leadership Team *(as at 30 June 2026)*

During 2025–26, the Office continued to embed and support a culture of best practice and continuous improvement through its Executive Leadership Team (ELT).

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

During 2025–26, four ELT meetings were held. While it meets formally each quarter, the Inspector-General and directors engage regularly to manage emerging strategic and operational priorities

Mr Alistair Dawson APM, MBA, EMPA, MBA , GAICD, Diploma of Public Safety (PUA50110), Grad Dip Exec Leadership – Inspector-General of Emergency Management

As the Inspector-General, 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 Inspector-General 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 played a lead role in coordinating whole of government responses 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. 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, Disaster Management and Assurance,

Ms Kylie 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. In her role as Director, Disaster Management and Assurance (DMA), Ms Mercer provides high quality strategic and operational advice to the Inspector-General and significantly influences the development and delivery of disaster management standards and undertaking evidence-based assessment and decision making in relation to all assurance and evaluation activities led by the DMA team.

Ms Kate Retzki, BJourn, IAP2A Cert of Engagement – Director, Research and Communications

Ms Kate Retzki is a respected leader and communications strategist with extensive experience delivering complex programs across disaster management, public health, biosecurity and infrastructure. As Director, Research and Communications at the Office, Ms Retzki leads initiatives and provides advice to the Inspector-General on matters that strengthen the QDMA through evidence-based decision making, partnerships and continuous improvement. With international experience in citizen science, behaviour change and community engagement, Ms Retzki has delivered award-winning campaigns, contributed to recognised research and advanced practical solutions to complex challenges. She is widely recognised for translating research and policy into community-focused outcomes that benefit Queenslanders.

Ms Amy Tunn, A/Director, Governance and Reporting *(from 27 October 2025)*

Ms Amy Tunn is a trusted and respected sector executive and strategic advisor with over 19 years' experience leading complex policy, governance, organisational performance and improvement initiatives that have shaped significant partnerships and reforms across the Queensland public sector. As A/Director, Governance and Reporting, Ms Tunn leads strategic advice to the Inspector-General and the Office on governance, performance, policy and practice as it relates to the Office's functions under the DM Act, broader Queensland Government legislation and strategic priorities. Ms Tunn negotiates and oversees corporate services arrangements and represents the Office with key interagency partners to ensure operations are effective, efficient and delivering value to the agency, government, stakeholders and community.

Ms Darlene Mowle, Director, Governance and Reporting

Ms Darlene Mowle's early career with small businesses and regional banking established and 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.

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 Development and Performance Agreement (DAP) process, all staff are required to complete an annual mandatory refresher on public sector stewardship, which includes the Code of Conduct for the Queensland Public Service, Public Service Values and *Public Sector Ethics Act 1994*.

During 2025–26, there were no complaints received involving the Office, no cases involving allegations of corrupt conduct and/or misconduct and no public interest disclosures were received.

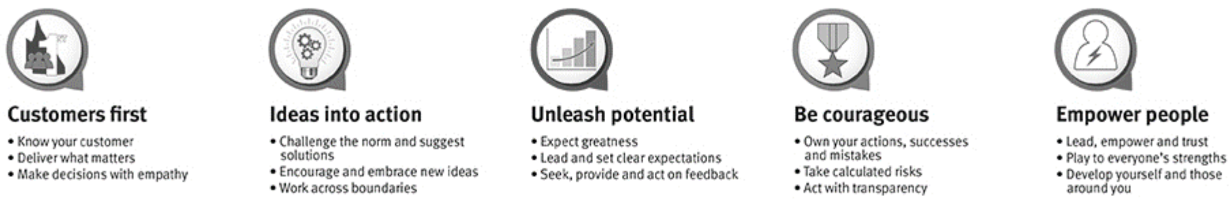
Human Rights

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 2025–26.

Queensland public sector values

The office promotes and aligns to the Queensland Public Sector values and behaviours. These values inform and guide operational activities.



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).

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 2025–26, this included:

- monitoring and mitigating risks associated with corporate support
- 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 ARC is established in accordance with subsection 30(1) of the *Financial and Performance Management Standard 2019*, to provide independent oversight, advice and assurance of the Office.

The ARC Charter details the responsibilities of the ARC, which include:

- scrutinising matters within the scope of its role
- monitoring and evaluating internal control activities and outcomes
- assessing evidence of financial and legislative compliance
- reviewing the Office's information and records where relevant to its role
- engaging with the Inspector-General and Office staff
- seeking advice from internal and external auditors as necessary.

During 2025–26, the ARC observed its Charter having due regard to Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance*. The ARC held four standard meetings in 2025–26.

Composition and membership (1 July 2025 – 30 June 2026)

Position	Name	Portion of the year in role	Number of meetings attended	Maximum remuneration entitlement[1]
Chair	Jenny Walker	Full year	4	$310.50
Member	Geoff Waite	Full Year	3	$259.20
Member	Georgina Davis	Full Year	4	$207.00
Member	Neil Scales	Full Year	4	$207.00

[1] Maximum entitlement per standard committee meeting attended excluding any applicable Goods and Services Tax (GST).

Representatives from the Queensland Audit Office (QAO) and the QPS, including the Chief Financial Officer, Chief Risk Officer and Director Internal Audit, have standing invitations as observers to attend ARC meetings. The Inspector-General and Director, Governance and Reporting also attend meetings as observers, with employees of the Office invited to attend meetings as required.

Key achievements

The Committee's key achievements in 2025–26 included:

- noting the annual financial statements for the Office
- endorsing the internal audit plan and monitoring internal audit activity
- reviewing the effectiveness of the risk management framework and overseeing the management of significant business risks
- monitoring the progress of the implementation status of audit recommendations.

Internal Audit

During 2025–26, 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 Inspector-General that financial and operational controls are efficient, effective, economical and ethical, and assists management in improving the Office's business performance. The 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 three planned reviews scheduled in the 2025–26 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 2026, 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.

The QAO supports the role of the Auditor-General of Queensland in providing the Queensland 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 Queensland 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 2025–26 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 2025–26, the QAO delivered the following whole of government reports:

- *Managing the Ethical Risks of Artificial Intelligence* (Report 2: 2025–26)
- *2025 Status of Auditor-General's Recommendations* (Report 3: 2025–26)
- *Information Systems* (Report 6: 2025–26)
- *Major Projects 2025* (Report 8: 2025–26)
- *Managing Queensland's Finances* (Report 10: 2025–26)
- *State Entities 2025* (Report 11: 2025–26)
- *Managing Third-Party Cyber Security Risks* (Report 13: 2025–26).

Information systems and recordkeeping

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's records are efficiently managed throughout their lifecycle and archived and disposed of accordingly.

The Information Management Unit 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.

In the 2025–26 reporting period no Office records were transitioned to Queensland State Archives and there were no breaches of record-keeping.

Information security attestation

During the mandatory annual Information Security reporting process, the QPS attested to the appropriateness of information security risk management within the Office to the Queensland Government Cyber Security Unit, noting that appropriate assurance activities have been undertaken to inform this opinion and the Office's information security risk position.

Our people

The Office is a small public sector entity with 22 full-time equivalent (FTE) positions, comprised of 21 FTE employed under the *Public Sector Act 2022* and the Inspector-General, who is employed under the DM Act. No redundancy, early retirement or retrenchment packages were paid during the period. The ELT 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 – 30 June 2026

Total staffing	**Number (Headcount)**	**Number (Paid FTE)**
Total	19	18.34
Occupation type by FTE		**% of Workforce (Paid FTE)**
Corporate		0
Frontline and frontline support		100
Appointment type by FTE		**% of Workforce (Paid FTE)**
Permanent		78.19
Temporary		16.36
Casual		0
Contract[1]		5.45
Employment status by Headcount		**% of Workforce (Headcount)**
Full-time		89.47
Part-time		10.53
Casual		0

Target group data

Gender[2]	**Number (Headcount)**	**% of Workforce (Headcount)**
Women	15	79
Men	4	21
Non-binary	0	0
Another term	0	0
Not disclosed	0	0

Diversity groups[3]	Number (Headcount)	% of Workforce (Headcount)
Women	15	79
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[4]	<5	<5
Women in leadership roles	**Number (Headcount)**	**% of Leadership Cohort (Headcount)**
Senior Officers (Classified, s122 and s155 combined)	3	100
Senior Executive Service, High-level senior executives and Chief Executives (Classified, s122 and s155 combined)	0	0

[1] The Inspector-General position is considered a contract appointment type for the purposes of this table.

[2] Where data is available.

[3] To ensure privacy, where there are less than five respondents in a category, specific numbers are replaced with <5.

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

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 2025–26 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.

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

Working for Queensland

In 2025, the annual employee satisfaction survey (the 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.

Open data

The following datasets are published on the Queensland Government Open Data Portal at https://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 2026

CONTENTS

	Page no.
Statement of comprehensive income	3
Statement of financial position	4
Statement of changes in equity	5
Statement of cash flows	6
Note 1 Basis of financial statement preparation	7
Note 2 Objectives and principal activities of IGEM	8
Note 3 Appropriation revenue	9
Note 4 Services received at below fair value	9
Note 5 Employee expenses	10
Note 6 Key Management Personnel disclosures	11
Note 7 Supplies and services	13
Note 8 Other expenses	13
Note 9 Receivables	14
Note 10 Payables	14
Note 11 Accrued employee benefits	14
Note 12 Other current liabilities	14
Note 13 Related party transactions with other Queensland Government-controlled entities	14
Note 14 Financial instruments	15
Note 15 Climate risk disclosure	15
Note 16 Events occurring after balance date	15
Note 17 Budgetary reporting	16
Management Certificate	19
Independent Audit Report	20

Office of the Inspector-General of Emergency Management
Statement of comprehensive income
For the year ended 30 June 2026

	Notes	2026 $'000	2025 $'000
Income from continuing operations			
Appropriation revenue	3	4,776	4,814
Services received below fair value	4	644	625
Grants and other contributions		117	-
Other revenue		-	31
Total revenue		**5,537**	**5,470**
Expenses from continuing operations			
Employee expenses	5	3,576	3,397
Supplies and services	7	1,286	1,426
Depreciation		1	-
Other expenses	8	671	647
Total expenses from continuing operations		**5,534**	**5,470**
Operating result for the year		**3**	**-**

Office of the Inspector-General of Emergency Management

Statement of financial position

As at 30 June 2026

	Notes	2026 $'000	2025 $'000
Assets			
Current assets			
Cash		5,356	4,048
Receivables	9	92	100
Prepayments		5	-
Total current assets		**5,453**	**4,148**
Non-current assets			
Plant and equipment		26	-
Total non-current assets		**26**	**-**
Total assets		**5,479**	**4,148**
Liabilities			
Current liabilities			
Payables	10	54	64
Accrued employee benefits	11	152	98
Other current liabilities	12	1,931	646
Total current liabilities		**2,137**	**808**
Total liabilities		**2,137**	**808**
Net assets		**3,343**	**3,340**
Equity			
Contributed equity		669	669
Accumulated surplus		2,673	2,670
Total equity		**3,343**	**3,340**

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 2026

	2026 $'000	2025 $'000
Contributed equity		
Opening balance	669	669
Closing balance	**669**	**669**
Accumulated surplus/(deficit)		
Opening balance	2,670	2,670
Operating result	3	-
Closing balance	**2,673**	**2,670**
Total equity	**3,343**	**3,340**

Office of the Inspector-General of Emergency Management

Statement of cash flows

For the year ended 30 June 2026

	2026 $'000	2025 $'000
Cash flows from operating activities		
Inflows:		
Service appropriation receipts	4,852	4,824
User charges and fees	7	(9)
Grants and other contributions	1,326	-
GST input tax credits from ATO	129	166
GST collected from customers	133	1
Other	-	31
Outflows:		
Employee expenses	(3,525)	(3,376)
Supplies and services	(1,302)	(1,507)
GST paid to suppliers	(124)	(153)
GST remitted to ATO	(133)	(1)
Other	(27)	(21)
Net cash provided by/(used in) operating activities	**1,336**	**(45)**
Cash flows from investing activities		
Outflows:		
Payments for property, plant and equipment	(28)	-
Net cash provided by/(used in) investing activities	**(28)**	**-**
Net increase/(decrease) in cash	1,308	(45)
Cash at beginning of financial year	4,048	4,092
Cash at end of financial year	**5,356**	**4,048**

Reconciliation of operating result to net cash from operating activities

Operating result	3	-
Non-cash items included in operating result:		
Depreciation expense	1	-
Change in assets and liabilities:		
Increase/(decrease) in accrued employee benefits	53	(19)
(Increase)/decrease in annual leave reimbursement receivable	(28)	45
(Increase)/decrease in GST input tax credits receivable	5	13
(Increase)/decrease in long service leave reimbursement receivable	23	6
(Increase)/decrease in other receivables	2	(10)
(Increase)/decrease in prepayments	(5)	-
Increase/(decrease) in trade creditors	(11)	(81)
(Increase)/decrease in trade receivables	6	(9)
Increase/(decrease) in other current liabilities	1,285	10
Net cash from operating activities	**1,336**	**(45)**

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 2026 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 (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 2025 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) 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)

(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 applies to not-for-profit public sector entities for annual reporting periods beginning on or after 1 January 2028, which will be the 2028-29 financial year for the department.

This standard sets out new requirements for the presentation of the Statement of Comprehensive Income, requires new disclosures about management-defined performance measures and removes existing options in the classification of dividends and interest received and interest paid in the Statement of Cash Flows. AASB 18 will only affect presentation and disclosure, it will not affect the recognition or measurement of any reported amounts.

In October 2025, the AASB released Exposure Draft ED 338 which proposed several amendments that, if legislated, would permit relief from the majority of the presentation and disclosure requirements by not-for-profit public sector entities via an explicit accounting policy choice.

The department will further assess the expected impacts of AASB 18 in subsequent reporting periods once the AASB issues a final amending standard and Queensland Treasury has communicated its policy intentions in respect of accounting policy choices permitted by the standard.

AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments

AASB 2024-2 is effective on or after 1 January 2026 (2026-27 financial year). It amends AASB 7 *Financial Instruments: Disclosures* and AASB 9 *Financial Instruments* to address issues in financial instrument reporting for modern payment practices and the rise of environmental, social and corporate governance (ESG) linked financial products.

IGEM does not expect the amendments to have a material impact on the financial statements.

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 2025-26.

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.

3 Appropriation revenue

	2026 $'000	2025 $'000
Reconciliation of payments from Consolidated Fund to appropriation revenue recognised in Statement of comprehensive income		
Original budgeted appropriation revenue	4,827	4,723
Unforeseen expenditure	25	101
Total appropriation receipts (cash)	4,852	4,824
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	646	636
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(722)	(646)
Net appropriation revenue	4,776	4,814
Appropriation revenue recognised in Statement of comprehensive income	**4,776**	**4,814**
Variance between original budgeted and actual appropriation revenue	**(51)**	**91**

Accounting Policy - Appropriation revenue for services

Appropriations provided under the *Appropriation Act 2025* 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

	2026 $'000	2025 $'000
Services received below fair value	644	625
Total	**644**	**625**

For 2025-26, 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.

5 Employee expenses

	2026 $'000	2025 $'000
Employee benefits		
Wages and salaries	2,695	2,565
Employer superannuation contributions	393	354
Long service leave levy	82	73
Annual leave levy	367	346
Other employee benefits	13	11
Employee related expenses		
Workers' compensation premium	15	14
Training expenses	11	34
Total	**3,576**	**3,397**

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:

	2026	2025
Full-Time equivalent employees (number)	19	18

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.

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 2025-26. 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.

* The responsibilities of the Director, Disaster Management were formally integrated into the Director, Legal, Monitoring and Evaluation position in April 2026.

(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.

6 Key Management Personnel disclosures (continued)

(c) Remuneration expenses

1 July 2025 – 30 June 2026

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)	321	6	8	41	-	**376**
Director, Governance and Reporting (Acting 01 July 2025 - 30 September 2025)	53	-	1	6	-	**60**
Director, Governance and Reporting (Acting 27 October 2025 - 30 June 2026)	126	3	3	15	-	**147**
Director, Research and Communications	158	6	4	22	-	**190**
Director, Legal, Monitoring and Evaluation	166	6	4	22	-	**199**
Director, Disaster Management * (Acting 09 March 2026 - 01 May 2026)	27	-	1	3	-	**31**

* The Director, Disaster Management position was vacant for the majority of the financial year.

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.

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

There were no material related party transactions associated with IGEM's KMP during 2025-26 (2024-25: nil).

7 Supplies and services

	2026 $'000	2025 $'000
Communication expenses	7	11
Computer expenses	7	5
Consultancies and contractors	379	468
Maintenance and repairs	8	3
Lease rentals	447	428
Property expenses	74	71
Shared service provider expenses	158	140
Stationery and printing costs	5	7
Travel	61	55
Conference workshop costs	31	27
Minor plant and equipment purchases	10	14
Subscriptions	4	4
Venue hire	37	51
Research and development	-	98
Other	58	42
Total	**1,286**	**1,426**

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

	2026 $'000	2025 $'000
External audit fees *	22	16
Insurance premiums - QGIF	5	5
Services provided below fair value **	644	625
Total	**671**	**647**

* Total audit fees to the Queensland Audit Office relating to the 2025-26 financial statements are estimated to be $25,000 (2024-25: $21,500). The unsettled audit fees for the 2025-26 audit is expected to be incurred and paid in 2026-27.

** 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.

9 Receivables

	2026 $'000	2025 $'000
Current		
Trade debtors	3	9
	3	**9**
GST receivable	10	15
	10	**15**
Annual leave reimbursements	71	43
Long service leave reimbursements	-	23
Other	8	10
	79	**75**
Total	**92**	**100**

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

	2026 $'000	2025 $'000
Current		
Trade creditors	51	61
FBT payable	3	3
Total	**54**	**64**

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

	2026 $'000	2025 $'000
Current		
Annual leave levy payable	107	70
Long service leave levy payable	20	17
Salaries and wages outstanding	25	12
Total	**152**	**98**

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 Other current liabilities

	2026 $'000	2025 $'000
Current		
Unearned revenue *	1,209	-
Departmental services appropriation	722	646
Total	**1,931**	**645**

* Total unearned revenue relates to the unrecognised portion of Queensland Disaster Management Arrangements (QDMA) funding, which forms part of the $1.326M received from the Queensland Reconstruction Authority (QRA) during the year. The receipt of these funds contributed to an increase in the associated cash flows during the reporting period.

13 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).

14 Financial instruments

(a) Categorisation of financial instruments

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

	Note	2026 $'000	2025 $'000
Financial assets			
Cash		5,356	4,048
Financial assets measured at amortised cost:			
Receivables	9	92	100
Total		**5,448**	**4,148**
Financial liabilities			
Financial liabilities measured at amortised cost:			
Payables	10	54	64
Total		**54**	**64**

(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.

15 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.treasury.qld.gov.au/policies-and-programs/climate/

The Queensland Sustainability Report (QSR) outlines the Queensland Government's approach to managing key Environmental, Social and Governance (ESG) risks and opportunities, including governance structures, major commitments and policies, and how these risks and opportunities are measured, monitored and managed across government. The QSR is supported by comprehensive datasets and data dictionaries. 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

The department considers climate-related risks when assessing material accounting judgements and estimates used in preparing its financial report. Key estimates and judgements identified include the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, the recognition of provisions or the possibility of contingent liabilities.

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.

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.

16 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.

17 Budgetary reporting

Statement of comprehensive income	Variance Note	Original budget 2026 $'000	Actual 2026 $'000	Variance 2026 $'000
Income from continuing operations				
Appropriation revenue		4,827	4,776	(51)
Grants and other contributions		-	117	117
Services received below fair value		638	644	6
Total revenue		**5,465**	**5,537**	**72**
Expenses from continuing operations				
Employee expenses		3,587	3,576	(11)
Supplies and services	17(a)	1,218	1,286	68
Depreciation		-	1	1
Other expenses		660	671	11
Total expenses from continuing operations		**5,465**	**5,534**	**69**
Operating results for the year		**-**	**3**	**3**

Explanation of major variances

17(a) Supplies and services are above budget primarily due to timing differences in project-related activities and operating expenditure recognised during the financial year. The variance also reflects the finalisation of corporate service charges, contractor support, travel and other project-related costs at reporting date.

17 Budgetary reporting (continued)

Statement of financial position	Variance Note	Original budget 2026 $'000	Actual 2026 $'000	Variance 2026 $'000
Assets				
Current assets				
Cash	17(b)	3,456	5,356	1,900
Receivables		146	92	(54)
Prepayments		-	5	5
Total current assets		**3,602**	**5,453**	**1,851**
Non-current assets				
Plant and equipment		-	26	26
Total non-current assets		**-**	**26**	**26**
Total assets		**3,602**	**5,479**	**1,877**
Liabilities				
Current liabilities				
Payables		145	54	(91)
Accrued employee benefits		118	152	34
Other current liabilities	17(c)	-	1,931	1,931
Total current liabilities		**263**	**2,137**	**1,874**
Total liabilities		**263**	**2,137**	**1,874**
Net assets		**3,339**	**3,343**	**4**
Equity				
Total equity		**3,339**	**3,343**	**4**

Explanation of major variances

17(b) Cash balances are above budget primarily due to timing differences associated with deferred project activities, funding received and expenditure incurred across the financial year.

17(c) Other current liabilities are above budget primarily due to unearned revenue recognised at reporting date, reflecting funding received where the related expenditure or revenue recognition will occur in future periods.

17 Budgetary reporting (continued)

Statement of cash flows	**Variance Note**	**Original budget 2026 $'000**	**Actual 2026 $'000**	**Variance 2026 $'000**
Cash flows from operating activities				
Inflows:				
Services appropriation receipts		4,827	4,852	25
User charges and fees		-	7	7
Grants and other contributions	17(d)	-	1,326	1,326
GST input tax credits from ATO		113	129	16
GST collected from customers		-	133	133
Outflows:				
Employee expenses		(3,587)	(3,525)	62
Supplies and services		(1,331)	(1,302)	29
GST paid to suppliers		-	(124)	(124)
GST remitted to ATO		-	(133)	(133)
Other		(22)	(27)	(5)
Net cash provided by/(used in) operating activities		**-**	**1,336**	**1,336**
Net increase/(decrease) in cash		-	1,308	1,308
Cash at beginning of financial year		3,456	4,048	592
Cash at end of financial year		**3,456**	**5,356**	**1,900**

Explanation of major variances

17(d) Grants and other contributions cash inflows are above budget due to unbudgeted QDMA funding received from QRA, with cash receipts recognised during the financial year before the full related expenditure profile is completed.

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 2026 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 27/ 8/ 2026

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

Chief Finance Officer

Date 27/ 8 / 2026

Queensland Audit Office
Better public services

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 2026, the statement of comprehensive income, statement of changes in equity, statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

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.

c) In my opinion, the financial report:

   i. gives a true and fair view of the department's financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended

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

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

Queensland Audit Office
Better public services

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 such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the department or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. My auditor's report must state whether I have received all the information and explanations required, and whether I consider the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects.

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.

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

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

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at: www.qao.qld.gov.au/audit-program/audit-standards

These descriptions form part of my auditor's report.

28 August 2026

Dominika Ryan
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	p. 4
Accessibility	Table of contents Glossary	ARRs – section 9.1	pp. 5, 26
	Public availability	ARRs – section 9.2	p. 3
	Interpreter service statement	*Queensland Government Language Services Policy* ARRs – section 9.3	p. 3
	Copyright notice	*Copyright Act 1968* ARRs – section 9.4	p. 3
	Information Licensing	*QGEA – Information Licensing* ARRs – section 9.5	p. 3
General information	Introductory Information	ARRs – section 10	pp. 6-8
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	p. 9
	Agency objectives and performance indicators	ARRs – section 11.2	p. 9
	Agency service areas and service standards	ARRs – section 11.3	p. 10
Financial performance	Summary of financial performance	ARRs – section 12.1	p. 11
Governance – management and structure	Organisational structure	ARRs – section 13.1	p. 13
	Executive management	ARRs – section 13.2	pp. 14-15
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	N/A
	Public Sector Ethics	*Public Sector Ethics Act 1994* ARRs – section 13.4	p. 15

Summary of requirement		Basis for requirement	Annual report reference
	Human Rights	*Human Rights Act 2019* ARRs – section 13.5	p. 16
	Queensland public service values	ARRs – section 13.6	p. 15
Governance – risk management and accountability	Risk management	ARRs – section 14.1	p. 17
	Audit committee	ARRs – section 14.2	p. 17
	Internal audit	ARRs – section 14.3	p. 18
	External scrutiny	ARRs – section 14.4	p. 18
	Information systems and recordkeeping	ARRs – section 14.5	p. 19
	Information Security attestation	ARRs – section 14.6	p. 19
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	pp. 20-21
	Early retirement, redundancy and retrenchment	Directive No.04/18 *Early Retirement, Redundancy and Retrenchment* ARRs – section 15.2	p. 20
Open Data	Statement advising publication of information	ARRs – section 16	p. 21
	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	p. 24
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	p. 43

Glossary acronyms

ARRs	Annual report requirements for Queensland Government agencies
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	*Financial Accountability Act 2009*
FTE	Full time equivalent
FPMS	*Financial and Performance Management Standard 2019*
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
QGEA	Queensland Government Enterprise Architecture
QPS	Queensland Police Service
QSS	Queensland Shared Services
SDS	Service Delivery Statement
VCSVRB	*Victims' Commissioner and Sexual Violence Review Board Act 2024*

ANNUAL REPORT 2025–2026
Office of the Inspector-General of Emergency Management
www.igem.qld.gov.au