

The University of Queensland - checklist for accountable officers

This checklist outlines the governance, performance, reporting compliance and procedural requirements of the Queensland *Financial Administration and Audit Act 1977* and the *Financial Management Standard 1997*. The checklist demonstrates the relevant sections of the UQ annual report where each disclosure requirement has been addressed.

The State Government has asked agencies to put the completed checklist on their websites.

Annual Report – governance requirements	Annual Report Reference
<p>Information concerning the constitution, goals and functions of the agency, including:</p> <ul style="list-style-type: none"> ⌚ The Act under which the agency is established and the date the agency was established. ⌚ The agency’s statutory objectives, functions and powers. ⌚ The agency’s goals and outputs identified in its strategic plan. 	<p>pp1, 7, 11</p> <p>pp1, 7, 11</p> <p>pp20-26, 70</p>
<p>Information concerning the administration and structure of the agency, including:</p> <ul style="list-style-type: none"> ⌚ The location of the agency’s principal place of business and regional offices. ⌚ The agency’s structure, including, a summary of the agency’s organisational structure. 	<p>IBC, OBC</p> <p>pp8, 22</p>
<p>Information concerning the agency’s operations, including:</p> <ul style="list-style-type: none"> ⌚ An outline of the nature and range of the agency’s operations and a summary of significant operations. ⌚ Changes in the law, the economic climate or other factors that have affected, or may affect, the agency. ⌚ Human resourcing issues, including, for example, an organisation chart, staffing policies and establishment, management development, industrial relations and safety. ⌚ Matters of interest to special interest groups served or regulated by the agency. 	<p>Full report, especially pp1-5</p> <p>Full report, especially p11</p> <p>pp8, 74, 76</p> <p>Full report, especially pp61-68 (Community partnerships)</p>

Annual Report - governance requirements	Annual Report Reference
<p>Information concerning the agency's systems and committees, including:</p> <ul style="list-style-type: none"> ⌚ A summary of the agency's systems for obtaining information about financial and operational performance. ⌚ Details about the name, membership and activities of any committees established for the agency's risk management, including, for example, the agency's audit committee and risk management committee. 	<p>pp70, 11</p> <hr/> <p>pp12, 14-15; financial risk management Appendix A p43</p>
<p>Information concerning entities controlled by the agency, including:</p> <ul style="list-style-type: none"> ⌚ A list of entities controlled by the agency, together with – <ul style="list-style-type: none"> ○ A statement of the functions of each entity. ○ Details of financial reporting arrangements for each entity. ○ If an entity has been exempted, under a regulation, from audit by the auditor-general, the way in which the regulation provides for the entity's audit. 	<p>p9, Appendix A p43</p> <hr/> <p>pp55-58</p> <hr/> <p>Included in Appendix A</p> <hr/> <p>n/a</p>
<p>Information concerning agency dealings with other bodies, including:</p> <ul style="list-style-type: none"> ⌚ A list of other bodies that – <ul style="list-style-type: none"> ○ have been formed or acquired by the agency to carry out agency functions (excluding normal contractual arrangements); and ○ received funds from the agency to carry out functions. 	<p>n/a</p> <hr/> <p></p> <hr/> <p></p>
<p>Information concerning statutory authorities or instrumentalities which were part of the agency, including:</p> <ul style="list-style-type: none"> ⌚ A department's annual report or an abolished department's final report including a schedule of statutory authorities or instrumentalities that were part of the department during the period to which the report relates, together with details of – <ul style="list-style-type: none"> ○ Legislation under which the authorities or instrumentalities were established; and ○ Whether the transactions of the authorities or instrumentalities are accounted for in the department's financial statements. 	<p>n/a</p> <hr/> <p></p> <hr/> <p></p>

Annual Report - governance requirements	Annual Report Reference
<p>Other statutory requirements</p> <p>⌚ An agency's annual report is required to include an implementation statement giving details of the action taken during the reporting period to comply with section 23 and Schedule of the <i>Public Sector Ethics Act 1994</i>.</p> <p>⌚ Ministers must report upon public interest disclosures received by the Department in compliance with the Whistleblowers Protection Act 1994, sections 30-31 and Schedule.</p> <p>Remuneration details of agency's Executives:</p> <p>⌚ Disclosure in the notes to a department's financial statements of the aggregate remuneration of all senior executive officers whose remuneration for the financial year is \$100,000 or more.</p> <p>⌚ The number of senior executives whose total remuneration for the financial year falls within each successive \$20,000 band, commencing at \$100,000.</p>	<p>p13</p> <p>p14</p> <p>Appendix A p44</p> <p>Appendix A p44</p>
<p>Information concerning the cost of boards and committees</p> <p>⌚ Information on the costs associated with remunerating all government boards, committees and statutory bodies (and any committees or sub-committees of the parent board) under the portfolio to be included in the annual report.</p> <p>⌚ The annual financial statements of a statutory body must include details of the total remuneration paid to each member of the body.</p> <p>⌚ A description of the roles, functions, responsibilities and achievements of each board is also to be included in the annual report during the financial year.</p> <p>⌚ Functions and achievements of the board are to be disclosed in the relevant annual report.</p>	<p>Appendix A</p> <p>Appendix A</p> <p>pp11-12 (Senate)</p> <p>pp11-12 (Senate)</p>
<p>Information concerning audit committees</p> <p>⌚ A summary of the role and achievements of audit committees should be included in the agency's annual report.</p> <p>⌚ A statement that the audit committee has observed the terms of its charter and had due regard to Queensland Treasury's Audit Committee Guidelines should also be included in the annual report.</p>	<p>p15</p> <p>p15</p>

Annual Report - governance requirements	Annual Report Reference
<p>Information concerning record keeping</p> <p>⌚ List compliance with the provisions of the <i>Public Records Act 2002</i> and on the implementation of <i>Information Standard 40: Recordkeeping</i>.</p>	p14
<p>Optional reporting requirements</p> <p>⌚ Agencies may choose to incorporate data regarding Freedom of Information activities.</p> <p>⌚ Agencies may choose to include activities and achievements regarding Indigenous persons and Native Title issues.</p> <p>⌚ Agencies may choose to incorporate information regarding the implementation of the Queensland Government's Privacy Policy within their agency to date.</p>	<p>p13</p> <p>pp31-32</p>
<p>Machinery-of-Government changes</p> <p>⌚ Agencies are to include the standard text explaining machinery of government changes as explained in section 7 of the Annual Report Guidelines for 2007-08.</p>	IFC

Annual Report - performance requirements	Annual Report Reference
<p>Information concerning performance, goals, outputs, and operations including:</p> <ul style="list-style-type: none"> ⌚ A review of the progress in achieving the agency's statutory obligations. ⌚ A review of the agency's progress towards achieving its goals and delivering its outputs for the year, including details about the agency's actual performance in relation to its goals and outputs measured using the performance measures in the agency's strategic plan. ⌚ A review of the proposed forward operations of the agency, including – <ul style="list-style-type: none"> ○ Its forward plans, proposed changes to operations and the need to continue current operations; and ○ The goals identified in the agency's strategic plan for the next financial year. ⌚ Information about how efficiently and effectively the agency has carried out its operations, including a review of the agency's progress in benchmarking and achieving best practice and cost-effectiveness in carrying out its operations. 	Full report
	pp27-79 (Review of Activities)
	pp20-26
	pp20-26
	pp27-79
<p>Summary of the agency's financial data</p> <ul style="list-style-type: none"> ⌚ Public Accounts Committee Report 59 <i>Annual Reporting in the Queensland Public Sector</i> recommended that agencies include a succinct summary of agency financial performance and position in their annual report, particularly if the audited financial statements are included in electronic form only. There is no prescribed format, but the summary should be a useful snapshot of the agency's financial position in an easy-to-read format. 	pp70-73 Appendix A

Annual Report - performance requirements	Annual Report Reference
<p>Details of the agency's waste management plan</p> <p>⌚ The Environmental Protection (Waste Management) Policy 2000, which is subordinate legislation to the Environmental Protection Act 1994, requires each department to prepare and implement a waste management plan, and to report on that plan in the annual report. The information to be reported by each government department will be dependent on the indicators that have been targeted to be measured by that department.</p>	p79
<p>Details of the agency's initiatives for women</p> <p>⌚ Departments must report on activities that improve the quality of life of women. In particular, departments responsible for key initiatives under the government's five year plan for Queensland women: Women in the Smart State Directions Statement 2003-2008 should report on progress in implementing relevant initiatives.</p> <p>⌚ The following information points should be provided for general reporting purposes, for example under 'Staff Profiles' or a department's comparable section:</p> <ul style="list-style-type: none"> ○ The representation of women at salary levels in the department/agency. ○ The percentage of women on boards and statutory authorities. ○ Activities in the department or agency that promote the balancing of work and family responsibilities. ○ Initiatives to support women's career development in the department or agency. ○ Programs and opportunities for increasing women's participation in information technology fields. ○ An outline of other activities, new or continuing, which separately benefit women as internal and/or external clients. 	<p>pp31, 33, 47, 75</p> <p>See Senate p19</p> <p>pp53, 74</p> <p>pp22, 26, 47</p> <p>Equity issues generally, see above</p> <p>pp47, 63, 65, 68</p>
<p>Details of the agency's community engagement</p> <p>⌚ As highlighted in the document, Engaging Queenslanders: Get involved, Improving Community Engagement Across the Queensland Public Sector (July 2000), departments are required to report on community engagement activities in their annual reports, highlighting ways in which improved community engagement has delivered better outcomes for communities aligned with the government's seven key priorities.</p>	pp61-69 (Community Partnerships)

Annual Report – compliance requirements	Annual Report Reference
<p>Details regarding travel and consultancies</p> <p>⌚ Information about overseas travel undertaken by the agency's officers and, for a statutory body, members of the body, including, for example –</p> <ul style="list-style-type: none"> ○ The names of, and the offices or positions held by, the officers or members. ○ The destination, purpose and cost of the travel. <p>⌚ When reporting travel costs in the agency's annual report the agency should comply with the outline provided in the Annual Report Guidelines 2007-08 point 5(k) to ensure consistent reporting of travel in annual reports.</p> <p>⌚ To ensure agencies report their overseas travel costs accurately, a example template (as set out in the Annual Report Guidelines for Queensland Government Agencies 2007-08 point 5(k)) should be used in annual reports, indicating name of officer and position, destination, reason for travel, agency cost and contribution from other agencies or sources.</p> <p>⌚ Information about the agency's expenditure on each category of consultancies, including a description of the category.</p>	<p>Appendix B pp63-80</p> <hr/> <p>As above</p> <hr/> <p>Appendix B complies</p> <hr/> <p>As above</p> <hr/> <p>p72</p>
<p>Details regarding availability of the annual report</p> <p>⌚ Details of the public availability of the annual report.</p>	<p>IFC</p>
<p>Details regarding commercially sensitive issues</p> <p>⌚ The Public Accounts Committee report recommended that where information is not disclosed because it is deemed to be commercially sensitive, a ministerial explanation should be provided at the time of tabling.</p> <p>Details regarding voluntary early retirement (VER)</p> <p>⌚ As detailed in the Minister for Employment, Training and Industrial Relations and the Public Service Commissioner Directive No.11/05, each department shall state in its annual report the number of VER packages taken by employees in the previous financial year and the total monetary value of the severance benefits, including incentive payments.</p> <p>Details regarding shared services initiative (SSI)</p> <p>⌚ Standard text for agencies to include in their annual report regarding SSI is outlined in the Annual Report Guidelines for Queensland Government Agencies 2007-08 point 5(j).</p>	<p>n/a</p>

Annual Report – procedural requirements	Annual Report Reference
<p>The requirement to prepare an annual report, the financial statements and the tabling of the annual report is as follows:</p> <p>⌚ The accountable officer of a department is required to prepare an annual report and general purpose financial statements about the operations of the department.</p>	Annual Report and Appendices A, B
<p>⌚ Within 4 months after the end of each financial year the accountable officer of a department, other than the official secretary and the Clerk of the Parliament, must prepare and give to the appropriate Minister a written report on the operations of the department during the financial year and give a copy of the report to the Treasurer.</p>	As above
<p>⌚ The accountable officer must include the following in the agency's annual report:</p> <ul style="list-style-type: none"> ○ Information required by the appropriate Minister to enable the Minister to assess the efficiency, effectiveness and economy of the department. 	As above
<ul style="list-style-type: none"> ○ Information required under a financial management standard. 	As above, especially Appendix A
<ul style="list-style-type: none"> ○ A list of statutory bodies for which the appropriate Minister is responsible under the Minister's portfolio. 	n/a
<p>⌚ The Minister must table a copy of the annual report in the Legislative Assembly within 14 days after receiving it.</p>	Tabled May 14, 2009