

Compliance checklist – annual report

FA ACT *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2009*

ARRs *Annual Report Requirements for Queensland Government Agencies*

Summary of requirement	Basis for requirement	Annual report reference
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 8.1 p.1 p.40
	<ul style="list-style-type: none"> Public availability 	ARRs – section 8.2 Inside cover
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> Inside cover
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> Inside cover
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister(s) 	ARRs – section 9 Inside cover
Introductory information	<ul style="list-style-type: none"> Agency role and main functions 	ARRs – section 10.3 pp. 2-7
	<ul style="list-style-type: none"> Operating environment 	ARRs – section 10.3 pp 10-12,16-18.
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 10.3 n/a
	<ul style="list-style-type: none"> Machinery of government changes 	ARRs – section 10.3 n/a
	<ul style="list-style-type: none"> Review of proposed forward operations 	ARRs – section 10.3 pp 6-7, 16-17
Non-financial performance	<ul style="list-style-type: none"> Government objectives for the community 	ARRs – section 11.2 pp. 6-7
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.5 pp. 6-8
	<ul style="list-style-type: none"> Agency outputs and output performance measures 	ARRs – section 11.6 pp. 8-9
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1 p. 9
	<ul style="list-style-type: none"> Disclosure of budget v actual results 	ARRs – section 12.2 (strongly encouraged)
	<ul style="list-style-type: none"> Chief Finance Officer (CFO) statement 	ARRs – section 12.3 n/a
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1 p. 20
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2 pp. 20-21, 35-36
	<ul style="list-style-type: none"> Related entities 	ARRs – section 13.3 n/a
	<ul style="list-style-type: none"> Schedule of statutory authorities or instrumentalities 	ARRs – section 13.4 n/a
	<ul style="list-style-type: none"> Boards and committees 	ARRs – section 13.5 pp. 18-19, 35-36

Summary of requirement	Basis for requirement	Annual report reference	
<ul style="list-style-type: none"> Public Sector Ethics Act 1994 - implementation statement giving details of the action taken during the reporting period Whistleblowers Protection Act 1994 - public interest disclosures received 	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule)	n/a	
	<i>Whistleblowers Protection Act 1994</i> (sections 30 – 31 and Schedule)	n/a	
Governance – risk management and accountability	• Risk management	ARRs – section 14.1	pp. 18, 35-36
	• Audit committee	ARRs – section 14.2	p. 35
	• Internal Audit	ARRs – section 14.3	p.36
Governance – human resources	• Workforce planning, attraction and retention	ARRs – section 15.1	pp. 39-31
	• Early retirement, redundancy and retrenchment	<i>Directive No.17/09 Early Retirement, Redundancy and Retrenchment</i>	p. 31
	• Initiatives for women	ARRs – section 15.1 and 15.3	p. 31
Governance – operations	• Consultancies	ARRs – section 16.1	p. 39
	• Overseas travel	ARRs – section 16.2	p. 38-39
	• Information systems and recordkeeping	<i>Public Records Act 2002</i>	p. 37
	• Waste management	<i>Environmental Protection (Waste Management) Policy 2000, Environmental Protection Act 1994</i>	pp. 33-34
Other prescribed requirements	• Indigenous matters (Queensland Government Reconciliation Action Plan 2009-2012)	<i>Queensland Government Reconciliation Action Plan 2009-2012</i>	n/a
	• Shared services	ARRs – section 17.1	n/a
	• Carbon emissions	<i>Premier's Statement</i>	n/a
Optional information that may be reported	• Corrections to previous annual reports	ARRs – section 18.2	<i>Optional</i>
	• Right to Information	<i>Right to Information Act 2009</i>	<i>Optional</i>
	• Information Privacy	<i>Information Privacy Act 2009</i>	<i>Optional</i>
	• Native title	N/A	<i>Optional</i>
Financial statements	• Annual general purpose financial statements	<i>Financial Reporting Requirements for Queensland Government Agencies</i>	pp. 41-72
	• Certification of financial statements	FA Act – section 62 FPMS – sections 42, 43 and 50	p. 72
	• Independent Auditors Report	FA Act – section 62 FPMS – section 50	p. 73

Summary of requirement		Basis for requirement	Annual report reference
	<ul style="list-style-type: none">• Remuneration disclosures	<i>Financial Reporting Requirements for Queensland Government Agencies</i>	pp. 52-53, 57