

# ANNUAL REPORT 2022–23



## Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts' Annual Report 2022–23

This annual report provides information about the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts' financial and non-financial performance for 2022–23. It has been prepared in accordance with the *Financial Accountability Act 2009*, *Financial and Performance Management Standard 2019* and *Annual report requirements for Queensland Government agencies*.

### Communication objective

The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty understanding the annual report, you can contact us on 13 QGOV (13 74 68) and we will arrange an interpreter to communicate the report to you.



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

### Attribution

Content from this annual report should be attributed as:

The State of Queensland (Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts) Annual Report 2022–23.

Further copies of this report are available at <https://www.dsdsatsip.qld.gov.au/news-publications/annual-report> or by contacting 13 QGOV (13 74 68).

### Copyright notice

© The State of Queensland (Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts) 2023.

### Licence

This annual report is licensed by the State of Queensland (Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts) under a Creative Commons Attribution (CC BY) 4.0 International licence.



### CC By Licence Summary Statement

In essence, you are free to copy, communicate and adapt this annual report, as long as you attribute the work to the State of Queensland (Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts).

### We value your feedback

Your feedback about this annual report is valuable and helps us to continually improve our reports. To provide your feedback on this report, please visit the Get Involved website <https://www.getinvolved.qld.gov.au/gi/>

ISSN 2653-0201(Online)  
ISSN 2653-0198 (Print)

# Table of contents

Acknowledgement .....	4
Letter of compliance .....	5
Message from the Director-General .....	6
01 Our department.....	7
Machinery of government changes	7
About us	8
Treaty, Aboriginal and Torres Strait Islander Partnerships	8
Communities and Arts Queensland	8
Youth Engagement	9
Our operating environment	10
Our key challenges	10
Our key opportunities	11
Our values	12
Our organisational structure	12
Our executive management	13
Our governance boards and committees	15
02 Our strategic objectives .....	18
Treaty, Aboriginal and Torres Strait Islander Partnerships	18
Communities and Arts Queensland	27
Youth Engagement	33
03 Looking forward .....	35
04 Governance and Corporate Services .....	38
Strengthening capability, innovation and governance	38
Building an inclusive and diverse workforce	38
Strategic workforce planning and performance	40
Embedding a culture of human rights	43
Risk management	47
Fraud and corruption control	47
Code of Conduct and Public Sector Ethics	48
Internal Audit	49
External scrutiny	49
Information systems and record-keeping	50
Information security attestation	50
Online open data reporting	50

05 Looking forward .....	51
06 Appendices .....	52
Appendix 1 – Our Legislation	52
Appendix 2 – Statutory bodies	53
Appendix 3 – Service Delivery Statements	54
Appendix 4 – Government bodies, boards and committees	59
Appendix 5 – Glossary	70
Appendix 6 – Our locations	73
Appendix 7 – Compliance checklist	74
Appendix 8 – Summary of financial performance	76
Appendix 9 – Annual Financial Statements and QAO Independent Auditor's Report	80

# Acknowledgement

We pay our respects to the Aboriginal and Torres Strait Islander peoples of this land, their ancestors and their legacy. The foundations laid by these ancestors—the First Australians—give strength, inspiration and courage to current and future generations towards creating a better Queensland.

We recognise it is our collective efforts and responsibility as individuals, communities and governments to ensure equality, recognition and advancement of Aboriginal and Torres Strait Islander Queenslanders across all aspects of society and everyday life.

We are committed to working with, representing, advocating for, and promoting the needs of Aboriginal and Torres Strait Islander Queenslanders with unwavering determination, passion and persistence.

As we reflect on the past and give hope for the future, we walk together on our shared journey of reconciliation where all Queenslanders are equal and the diversity of Aboriginal and Torres Strait Islander cultures and communities across Queensland are fully recognised, respected and valued by all Queenslanders.

# Letter of compliance



Office of the  
**Director-General**

Department of  
Treaty, Aboriginal and  
Torres Strait Islander Partnerships,  
Communities and the Arts

22 September 2023

The Honourable Leeanne Enoch MP  
Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships,  
Minister for Communities and Minister for the Arts  
1 William Street  
BRISBANE QLD 4000

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2022–23 and financial statements for the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

This report is prepared on the basis of the current administrative arrangements for this department applying for the whole of the 2022–23 financial year. That is, it reflects the structure, operations and performance of the department as it now exists.

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

A checklist outlining the annual reporting requirements can be found at Appendix 7, pages 74-75 of this annual report.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'C. O'Connor', written over a horizontal line.

C. O'Connor  
**Director-General**  
Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts

# Message from the Director-General

This has been an exciting year for the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

The bringing together of Treaty and Aboriginal and Torres Strait Islander Partnerships portfolio areas with Communities and the Arts has strengthened our commitment to a bright future where all Queenslanders can enjoy social and economic wellbeing, supported by a vibrant arts and cultural sector.

On 10 May 2023, the *Path to Treaty Act 2023* was passed by the Queensland Parliament, marking a significant milestone in our history. Moving forward, our focus will be on working across government and the sector to Close the Gap, and establish the Truth-telling and Healing Inquiry and First Nations Treaty Institute as commitments under the new Path to Treaty Act. The new *Public Sector Act 2022* came into effect on 1 March 2023 and is the first public sector employment legislation in Australia to support the government in a reframed relationship with Aboriginal and Torres Strait Islander peoples.

In 2022–23, we supported families and communities through challenging times and cost of living pressures. We have doubled funding to food and emergency relief providers and delivered human and social recovery responses to community incidents and natural disasters, including the Western Downs Bushfires, Northern and Central Queensland monsoon and flooding, the Wieambilla shooting and Sea World Helicopter crash. In response to the Parliamentary Inquiry into Social Isolation and Loneliness, we launched *Communities 2032*, the first whole-of-government strategy setting out a vision for Queensland communities where every person is supported and empowered to connect, participate, contribute and thrive.

We continued to deliver the Government's significant investment in arts, culture and creativity. This included launching a new action plan from *Creative Together 2020–2030*, with a commitment to new, innovative and high-quality programming and works, partnerships and collaborations, and growing the First Nations arts sector through co-designed approaches. We have made excellent progress in constructing the New Performing Arts Venue in the Queensland Cultural Centre precinct at Southbank and taking steps towards developing business cases for First Nations Cultural Centres in Brisbane and Cairns.

We have also implemented a range of strategies to continue to build the capability of our staff and to improve our workforce diversity and resilience.

I look forward to building on our collective efforts over the coming year to improve outcomes for Queenslanders by creating connections, empowering communities and strengthening the sector.



C. O'Connor  
**Director-General**

# 01 Our department

## Machinery of government changes

As a result of machinery of government changes that came into effect on 18 May 2023, the former Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships was renamed the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts. The Department of Aboriginal and Torres Strait Islander Partnerships is an enduring agency.

### Incoming divisions or functions

The following table outlines those divisions or functions that joined the department due to machinery of government changes on 18 May 2023, and the related annual reports where the financial statements can be located for the 2022–23 reporting period.

Joined the department	Date of transfer	Related annual report*
Communities	18 May 2023	Department of Housing
Arts Queensland	18 May 2023	Department of Housing
Youth Affairs	18 May 2023	Department of Environment and Science

\* Financial statements for the period 1 July 2022 to 31 May 2023 can be found in the related department's final report.

### Outgoing divisions or functions

The following table outlines those divisions or functions that left the department due to machinery of government changes on 18 May 2023, and the related annual reports where the non-financial statements and financial statements can be located for the 2022–23 reporting period.

Left the department	Date of transfer	Related annual report**
Seniors and Disability Services	18 May 2023	Department of Child Safety, Seniors and Disability Services

\* Financial statements for the period 1 June 2023 to 30 June 2023 can be found in the related department's annual report.

# Non-financial performance information for the 1 July 2022 to 30 June 2023 reporting period can be found in the related department's annual report.

### Incoming statutory bodies

As a result of the machinery of government changes, the following statutory bodies were transferred to the Honourable Minister Leeanne Enoch's portfolio from 18 May 2023:

- Library Board of Queensland (from former Department of Communities, Housing and Digital Economy (DCHDE))
- Queensland Art Gallery Board of Trustees (from former DCHDE)
- Board of Queensland Museum (from former DCHDE)
- Queensland Performing Arts Trust (from former DCHDE)
- Queensland Theatre Company (from former DCHDE).

The statutory bodies are required to produce their own annual reports.



## About us

This report brings together the overview and reporting on the Strategic Plans and Service Delivery Statements for Treaty, Aboriginal and Torres Strait Islander Partnerships (former Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (DSDSATSIP)), and Communities and the Arts (former Department of Communities, Housing and Digital Economy (DCHDE)). It also includes the relevant reporting for the area of the Youth Engagement that was formerly with the Department of Environment and Science (DES).

## Treaty, Aboriginal and Torres Strait Islander Partnerships

### Vision

Seniors, people with disability and Aboriginal and Torres Strait Islander peoples thriving culturally, socially and economically.

### Purpose

To promote respect for human rights and freedoms, enhance access to services and supports, and lead changes to improve the lives of seniors, carers, people with disability and Aboriginal and Torres Strait Islander Queenslanders.

(Note: The 'Vision' and 'Purpose' information has been sourced directly from the former DSDSATSIP's 2022-2026 Strategic Plan)

### Contribution to the Queensland Government's objectives for the community

The priorities and objectives of the Queensland Government guide and frame the department's strategic direction. The department contributes to the government's objectives for the community by aligning its departmental objectives and service areas to these objectives:

Queensland Government's objectives for the community	Department's objectives	Department's service areas
<p><b>More Jobs in More Industries:</b> Good, secure jobs in our traditional and emerging industries</p> <p><b>Protecting Our Queensland Lifestyle:</b> Protect and enhance our Queensland lifestyle as we grow</p> <p><b>Better Services:</b> Delivering even better services right across Queensland</p>	<p>Promote inclusion and access to programs and services</p> <p>Increase engagement through co-design</p> <p>Influence social and economic outcomes</p> <p>Foster safe and connected communities</p>	<p><b>Aboriginal and Torres Strait Islander Partnerships</b></p> <p>To increase the social and economic opportunities for Aboriginal and Torres Strait Islander peoples.</p>

## Communities and Arts Queensland

### Vision

Thriving communities where all Queenslanders can have a safe and stable place to live and enjoy high levels of social and economic wellbeing, supported by a strong digital economy and a vibrant arts sector.

### Purpose

To improve the lives of Queenslanders by increasing social, cultural, economic and digital inclusion.

(Note: The 'Vision' and 'Purpose' information has been sourced directly from the former DCHDE's 2022-2026 Strategic Plan)

## Contribution to the Queensland Government's objectives for the community

The priorities and objectives of the Queensland Government guide and frame the department's strategic direction. The department contributes to the government's objectives for the community by aligning its departmental objectives and service areas to these objectives.

Queensland Government's objectives for the community	Department's objectives	Department's service areas
<p><b>More Jobs in More Industries:</b> Good, secure jobs in our traditional and emerging industries</p> <p><b>Protecting Our Queensland Lifestyle:</b> Protect and enhance our Queensland lifestyle as we grow</p> <p><b>Better Services:</b> Delivering even better services right across Queensland</p>	<p>Improve social and economic outcomes for Queenslanders across the state</p> <p>Ensure Aboriginal and Torres Strait Islander peoples and culture are central to all engagement, design and delivery</p> <p>Integrate proactive frontline services, assistance and programs for Communities and the Arts</p> <p>Support a thriving digital economy where Queenslanders, their businesses and communities can transact successfully with government and each other</p>	<p><b>Community Services</b></p> <p>Support communities to thrive by building their resilience, providing aid in recovery from natural disasters, improving the social and economic inclusion and wellbeing of all Queenslanders, and preserving community history.</p> <p><b>Arts Queensland</b></p> <p>Enhance Queenslanders' access to arts and culture, through investment in the creation, development and presentation of arts product, cultural experiences, and cultural infrastructure.</p>

## Youth Engagement

### Vision

One of the world's most diverse natural environments is maintained for the health and prosperity of current and future generations.

### Purpose

To be effective leaders and partners in managing, protecting and restoring Queensland's natural environment and heritage.

(Note: The 'Vision' and 'Purpose' information has been sourced directly from the Department of Environment and Science's 2022-2026 Strategic Plan)

## Contribution to the Queensland Government's objectives for the community

The priorities and objectives of the Queensland Government guide and frame the department's strategic direction. The department contributes to the government's objectives for the community by:

Queensland Government's objectives for the community	Department's objectives	Department's service areas
<p><b>More Jobs in More Industries:</b> Good, secure jobs in our traditional and emerging industries</p> <p><b>Protecting Our Queensland Lifestyle:</b> Protect and enhance our Queensland lifestyle as we grow</p>	<p>Empower Queensland's young people</p> <p>Influence social and economic outcomes</p> <p>Foster safe and connected communities</p>	<p><b>Youth Engagement</b></p> <p>Elevate youth perspectives through the development of relevant Queensland Government policies, programs, and services, enabling them to shape social and economic outcomes.</p>

Queensland Government's objectives for the community	Department's objectives	Department's service areas
<b>Better Services:</b> Delivering even better services right across Queensland		Provide opportunities to strengthen youth leadership capabilities.

## Our operating environment

During 2022–23, the department's operating environment included:

- progressing significant reforms to reframe the Queensland Government's relationship with Aboriginal and Torres Strait Islander peoples, including the passage of the *Path to Treaty Act 2023* and *Public Sector Act 2022*
- continuing to work with strategic partners, local leaders, industry, non-government organisations and communities to deliver on the Queensland Government's priorities and improve the economic, cultural and social outcomes of Queenslanders
- ensuring we understand the community, and placing people at the centre of our work when designing policies, programs and services for Queenslanders
- continuing to invest in cultural infrastructure and the arts and cultural sectors to enhance community access to high-quality arts and cultural experiences that drive social and economic outcomes for Queenslanders
- implementing the *Queensland Human Rights Act 2019*, which provided a standard for the department to consider in relation to decision-making and organisational culture, to ensure the up-holding and promotion of human rights
- the machinery of government changes provided an opportunity for our department to strengthen our commitment to ensuring Queenslanders thrive socially, culturally and economically.

## Our key challenges

### Treaty, Aboriginal and Torres Strait Islander Partnerships

During 2022–23 our key challenges were:

- Fostering strong partnerships with Aboriginal and Torres Strait Islander peoples to co-design policies, programs and services
- Evolving community and stakeholder expectations requiring greater responsiveness
- Allocating resources to support the best outcomes for Aboriginal and Torres Strait Islander peoples
- Building staff capability and resilience to respond to a rapidly changing environment
- Protecting our information assets and preventing cyber-crime.

### Communities and Arts Queensland

During 2022–23 our key challenges were:

- External pressures in the community challenge the department's ability to improve the social and economic outcomes for Queenslanders
- Policies and program solutions do not meet the culturally diverse needs of First Nations peoples and communities across Queensland
- Opportunities to collaborate across the department are not optimised to deliver seamless and connected frontline services for customers
- Our resource capacity and capability to deliver services to Queenslanders does not keep pace with community demands and/or expectations

- Competing priorities and unanticipated events rapidly change the department's operating and control environment and impact the department's ability to deliver robust and secure services and optimise resource management
- We will continue to be responsive to the changing environment and take a lead role in ensuring Queenslanders have better access to information and government services.

## Youth Engagement

During 2022–23 our key challenge was:

- Increasing the engagement of young people in government processes to ensure that policies, programs and services reflect their views and are responsive to their needs.

## Our key opportunities

### Treaty, Aboriginal and Torres Strait Islander Partnerships

During 2022–23 our key opportunities were:

- **Respect and working together:** Realising the benefit for all Queenslanders of embracing the world's oldest continuous, living cultures through community and government partnerships and the co-design of policies, programs and services with Aboriginal and Torres Strait Islander peoples
- **Economic and social growth and opportunities:** Enabling improved economic and social outcomes for Aboriginal and Torres Strait Islander peoples in partnership with stakeholders, advocates, business, industry and government
- **Safeguards:** Protecting the safety, wellbeing, and human and other rights of direct service recipients through effective resourcing, support for our workers and responsive systems
- **Value and quality:** Focusing resourcing towards government priorities and direct service delivery, and ensuring quality, value for money services from third party providers through strengthened partnerships
- **Safe and engaging workplace:** Fostering a safe and engaging workplace that attracts, develops and retains capable and resilient employees who demonstrate the department's values
- **Responsive and relevant governance:** Evolving our corporate governance arrangements to ensure that they continue to be responsive, relevant and fit-for-purpose, enabling us to improve service delivery outcomes; meet legislative and regulatory requirements, including information privacy, cyber and other security provisions; and respond to community and stakeholder expectations.

### Communities and Arts Queensland

During 2022–23 our key opportunities were:

- Use data analytics and learn from our experience to proactively anticipate the social and economic needs and aspirations of Queenslanders
- First Nations partnerships underpinned by collaboration and respect that lead to transformation of policies, system design and programs that place First Nations peoples and communities' experiences and barriers first, which will improve service delivery for all Queenslanders
- Leverage common arrangements and remove barriers to collaboration to increase value and opportunities for our customers
- Forecast demand pressures through evidence-based planning and utilise agile program management to respond to changing needs
- Harness the talent of our people through robust succession planning and multiskilling to build a resilient and responsive workforce.

## Youth Engagement

During 2022–23 our key opportunities were:

- Promote the voices of young people across government to deliver better outcomes
- Increase engagement of young people in government policies and programs which impact them.

## Our values

The way in which we deliver our services, develop and support our staff, and engage with the community, reflects the Queensland public service values of:

- customers first
- ideas into action
- unleash potential
- empower people
- be courageous.

## Our organisational structure

As at 30 June 2023, the department consisted of the following key areas:

### **Director-General**

- Office of the Director-General
- Cabinet and Executive Services
- Internal Audit.

### **Aboriginal and Torres Strait Islander Partnerships**

- Culture and Economic Participation
- Regional and Infrastructure Co-ordination.

### **Strategic Policy, Legislation and Program Reform**

- Local Thriving Communities
- Strategic, Policy and Legislation (Aboriginal and Torres Strait Islander Partnerships)
- Truth-telling and Healing Inquiry – Establishment Team.

### **Communities**

- Community Recovery
- Community Services
- Queensland State Archives
- Youth Engagement.

### **Arts Queensland**

- Business Performance and Infrastructure
- Partnership and Investment
- Strategy and Programs.

### **Corporate Services**

- Finance, Procurement and Property Services
- Governance and Strategic Communications
- Human Resources and Ethical Standards
- Legal Affairs
- Other Corporate Services' functions are delivered via partnership arrangements with the Department of Child Safety, Seniors and Disability Services.

## Our executive management

### **Clare O'Connor** **Director-General**

*Bachelor of Arts, Master of Arts (Public Sector Leadership)*

Ms Clare O'Connor is the Director-General of the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

Clare has driven significant strategic policy, program and service delivery reforms across the human services sectors, having led four Queensland Government departments since 2015. She is the recipient of the Public Service Medal for her work in developing and supporting Queensland communities.

Clare is committed to an ambitious reform agenda, bringing together community services, Queensland State Archives, and the arts sector (including the performing arts, the Queensland Museum Network and the library sector), to deliver on treaty, truth-telling and healing; to improve life outcomes for First Nations peoples; and to improve social cohesion for all Queenslanders.

### **Kathy Parton**

#### **Deputy Director-General | Strategic Policy, Legislation and Program Reform**

*Bachelor of Arts, Grad Cert Writing, Editing and Publishing, AICD CDC*

Ms Kathy Parton leads a significant policy reform agenda to reframe the relationship with Aboriginal and Torres Strait Islander Queenslanders, including progression and passage of the *Meriba Omasker Kaziw Kazipa (Torres Strait Islander Traditional Child Rearing Practice) Act 2020* and the *Path to Treaty Act 2023*.

Kathy is a senior executive with more than 20 years' experience in government, leading policy and legislation reforms, governance and corporate services, in dynamic and complex environments. She also led communications and strategic engagement at the Queensland Reconstruction Authority; communications and media for the Department of the Premier and Cabinet; and the Queensland Government's Crisis Communication Network in the wake of the 2010–2011 floods and Cyclone Yasi.

### **Robert Willmet**

#### **Deputy Director-General | Aboriginal and Torres Strait Islander Partnerships**

*Bachelor of Arts Degree, and Graduate Diploma of Public Policy.*

Mr Robert Willmet is a descendant of the Kuku Yalanji, Kunjen and Waanyi people of Far North and North-West Queensland with diverse executive leadership experience gained in the private and public sectors as well as with a commercially focused Government Owned Corporation.

Robert has experience across government in implementing economic and social programs and services. This has entailed complex reforms across various portfolios within the Australian and Queensland Governments.

Robert has deep, practical, experience of engaging with First Nations communities, organisations, and individuals, from remote communities to urban locations. Before re-joining the Queensland Government, Robert held a senior executive leadership position with the National Indigenous Australians Agency.

### **Belinda Drew**

#### **Deputy Director-General | Communities**

*Bachelor of Teaching, Arts, Social Work (Hons), Postgraduate for studies in Family and Community Services, is Pre-Law and Harvard University qualified in Executive Development.*

Ms Belinda Drew leads a dedicated team of professionals delivering across community services, community recovery and state archives.

An experienced Chief Executive Officer, most recently at the Community Services Industry Alliance and formerly at Foresters Community Finance Limited, Belinda has made a significant contribution to the social services sector. This has also included her contribution to a range of boards, including the National Affordable Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts Consortium, Social Enterprise Finance Australia, and the Queensland Government Portable Long Service Leave Scheme.

As the Deputy Director-General, Communities, Belinda leads the delivery of the *Communities 2032* strategy, supporting neighbourhood and community centre investment and the Government's response to the Parliamentary Inquiry into Social Isolation and Loneliness.

### **Kirsten Herring PSM**

#### **Deputy Director-General | Arts Queensland**

*Bachelor of Arts (Economics), Graduate Diploma (Business Administration), Masters of Business Administration, AICD*

Ms Kirsten Herring oversees the department's investment and policy activities in the arts. This includes the Queensland Government's investment in the Queensland Cultural Centre, the funding of the state's major arts companies, corporate governance support for the state's arts statutory bodies and government-owned companies, and the delivery of the arts investment funding programs.

### **Rhiannan Howell**

#### **Deputy Director-General | Corporate Services**

*Executive Masters of Public Administration*

Ms Rhiannan Howell, as Deputy Director-General, Corporate Services, leads the functions of financial management, procurement, property services, human resources and ethical standards, governance and strategic communications, and legal affairs.

Rhiannan has more than 20 years' experience in a number of diverse Queensland public sector agencies in a range of management, human resources, change management, governance and communications roles.

Rhiannan was previously the Head of Corporate Services, Department of Employment, Small Business and Training. She has a diverse background across the public and private sectors in a number of service delivery and corporate service roles.

### **Narinder Singh**

#### **Chief Finance Officer | Finance, Procurement and Property Services**

*Bachelor of Science (Hons), CPA, ACMA, CGMA*

Mr Narinder Singh, experienced Chief Finance Officer, has more than 16 years' experience in the Queensland Government, including 10 years' experience in senior management roles.

Prior to this, Narinder worked in the private sector, primarily in the financial services industry in a variety of senior finance roles for several blue-chip organisations.

Narinder has held positions that have provided experience in financial management and governance, business planning, commercial pricing, organisational redesign and change, shareholder relations and financial risk management.

### **Wil Ivinson**

#### **Chief Human Resource Officer | Human Resources and Ethical Standards**

*Executive Masters of Public Administration, Graduate Certificate (Public Sector Administration)*

Mr Wil Ivinson was appointed as Acting Chief Human Resource Officer, Human Resources and Ethical Standards in August 2022. With both an Executive Masters, and a Graduate Certificate in Public Sector Administration, Wil brings almost 30 years of experience across the Queensland public sector to the role.

Wil has worked in a range of agencies, both large and small, from the Department of the Premier and Cabinet to the Department of Transport and Main Roads

Wil is an experienced human resources practitioner, with an eye for innovation and a passion for inclusion. His focus on building Aboriginal and Torres Strait Islander perspectives into workforce practices provides a unique match for his role within the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

## Executive members who have retired or left the agency during 2022–23

### Dr Chris Sarra

*Former Director-General of the former Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships*

Following the machinery of government announcements on 18 May 2023, Dr Sarra transferred into the role of Director-General, Department of Agriculture and Fisheries.

### Dr Ian Mackie

*Former Deputy Director-General, Culture and Economic Participation, the former Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships*

On 29 May 2023, Dr Mackie commenced a position with the Department of Agriculture and Fisheries.

### Neil Smith

*Former Chief Human Resource Officer (CHRO), Human Resources and Ethical Standards*

Finished in this position on 30 June 2023.

## Our governance boards and committees

### Board of Management

The Board of Management is the department's principal strategic governing body, responsible for setting the strategic direction of the department, demonstrating leadership, overseeing financial and business performance, ensuring effective use of resources and supporting the Director-General as the Accountable Officer.

The role of the Board of Management is to:

- set the department's strategic direction, goals and performance levels, aligned to government objectives
- provide stewardship over the implementation of programs and policies
- demonstrate visible and aligned leadership to the agency
- ensure effective financial management and use of resources, including reprioritisation when necessary
- monitor the performance of business activities and the achievement of priorities and objectives
- ensure effective business continuity practices and culture within the department
- support the Director-General to meet legislative requirements and accountabilities
- ensure the effective management of risk through:
  - setting the organisation's risk culture and appetite and monitoring enterprise risks
  - ensuring fraud and corruption risk assessments occur at enterprise, divisional and business area levels.

**Chair:** Director-General

#### Members:

- Deputy Director-General, Corporate Services
- Deputy Director-General, Aboriginal and Torres Strait Islander Partnerships
- Deputy Director-General, Strategic Policy, Legislation and Program Reform
- Deputy Director-General, Communities
- Deputy Director-General, Arts Queensland
- Chief Human Resource Officer
- Chief Finance Officer
- Executive Director, Office of the Director-General.

The Board of Management meets monthly.



## Audit and Risk Committee

The Audit and Risk Committee provides independent assurance and assistance to the Director-General on the risk, control and compliance frameworks, and the department's external accountability responsibilities, and other matters relevant to the duties and responsibilities of the committee as set out below, and as prescribed in the:

- *Financial Accountability Act 2009*
- *Financial Accountability Regulation 2019*
- *Financial and Performance Management Standard 2019*.

**Chair:** Ms Susanne Ryan, External Independent Member

### Members:

- Mr Richard Moore, External Independent Member
- Deputy Director-General, Strategic Policy, Legislation and Program Reform
- Deputy Director-General, Aboriginal and Torres Strait Islander Partnerships
- Deputy Director-General, Communities
- Emerging Leader (internal) – currently vacant.

During 2022–23, the Audit and Risk Committee operated in accordance with an agreed Work Plan to ensure responsibilities under the Charter were met.

Key achievements included:

- endorsement of the departmental annual financial statements and Chief Finance Officer Assurance Statement for 2021–22
- monitoring of the project plan, internal controls and the Chief Finance Officer assurance statement preparation during 2022–23
- endorsement of key pieces of documentation such as the Audit and Risk Committee Charter, the Internal Audit Charter and the Strategic Internal Audit Plan
- discussion and feedback on information security controls and risks, as well as endorsement of the department's Information Security IS18:2018 Annual Return
- overseeing the internal audit program in terms of deliverables, as well as the implementation of agreed audit recommendations by management
- liaison with the Queensland Audit Office and monitoring of the implementation of relevant audit recommendations by management
- overseeing key areas of compliance such as business continuity management, fraud, risk management and ethical behaviour reporting
- a meeting held within Cherbourg to enhance the cultural capability of Committee members.

A self-evaluation survey was completed during the year to evaluate the effectiveness and efficiency of committee performance, resulting in a strong satisfaction rate as well as some improvements to process.

Information was provided to the Audit and Risk Committee on a quarterly basis with respect to QAO reports published during the quarter, as well as highlighting those recommendations within reports that were directed to all government agencies for consideration. There were no recommendations received through reports published during the financial year that were directed specifically to the department for actioning.

Remuneration during 2022–23 was as follows: Chair, External Independent Member – \$10,000 per annum; External Independent Member – \$5,000 per annum.

The Audit and Risk Committee meets quarterly each financial year with an additional two extraordinary meetings for the purpose of financial statements and Information Security Management System (ISMS) attestation.

## **Finance Committee**

The role of the Finance Committee is to consider and provide appropriate advice to the Director-General, through the Board of Management, about the effective alignment and deployment of departmental financial resources to support the department's strategic objectives and the government's priorities.

- **Fraud and Corruption Control Sub-Committee**

The Fraud and Corruption Control Sub-Committee oversees the department's fraud and corruption prevention programs and monitors the effectiveness of internal controls and compliance.

## **Information Steering Committee**

The Information Steering Committee provides support to the Director-General in leading the strategy and investment in digital assets and ICT, and reports to the Board of Management. The role of the committee is strategic leadership, value creation and prioritisation on digital and ICT capability and enhancement.

## **Regional Service Delivery Board**

The Regional Service Delivery Board manages emerging business and operational issues that impact on regional service delivery related to Aboriginal and Torres Strait Islander Queenslanders.

## **Workplace Capability and Culture Steering Committee**

The Workplace Capability and Culture Steering Committee drives the implementation of key workforce strategies to embed a culture that upholds the government's values; to build workforce capability and resilience to meet current and future organisational needs; and to promote the highest standards of ethical behaviour.

The committee also provides direction and leadership to support an effective workplace health and safety management system to achieve improved performance and culture. The focus of the committee is to:

- provide strategic direction to assist with the development of Workplace, Health and Safety (WHS) plans to effectively manage WHS risks
- review the department's WHS performance and lead initiatives to achieve improved performance, supporting the department's strategic objectives
- monitor WHS plans to ensure compliance with relevant legislation, directives and policies and ensure appropriate resources are available to implement WHS plans.

## 02 Our strategic objectives

This report will cover the strategic objectives and program deliverables of the merged functions of the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

### Treaty, Aboriginal and Torres Strait Islander Partnerships

The strategic objectives identified in the former Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships' *Strategic Plan 2022–2026*, were as follows:

- Promote inclusion and access to programs and services
- Increase engagement through co-design
- Influence social and economic outcomes
- Foster safe and connected communities
- Strengthen capability, innovation and governance.

#### Strategic objective 1 – Promote inclusion and access to programs and services

---

Strategy - Develop a Queensland Indigenous Voice model that best meet the needs and priorities of Aboriginal and Torres Strait Islander Queenslanders informed by existing reforms underway in Queensland, including Path to Treaty and Local Thriving Communities and the national Indigenous Voice process

Strategy - Partner with strategic partners, including Aboriginal and Torres Strait Islander communities, to prepare for, respond to, and recover from pandemic and other disaster events.

---

#### Our achievements

During 2022–23, the department progressed the following key initiatives:

##### **Path to Treaty**

In February 2023, the Queensland Government introduced the Path to Treaty Bill 2023, a landmark Bill for this State, into Queensland Parliament. The Bill was co-designed with the Interim Truth and Treaty Body.

Passing of the Bill in Queensland Parliament on 10 May 2023 means that the next steps on the Path to Treaty will be set into law, redefining the future of our state.

The *Path to Treaty Act 2023* provides for a:

- First Nations Treaty Institute to support Aboriginal and Torres Strait Islander peoples to prepare for treaty negotiations
- Truth-telling and Healing Inquiry to hear and record the historical and ongoing impacts of colonisation on Aboriginal and Torres Strait Islander Queenslanders.

With commencement of the Act, Queensland has the legislative framework to set up the Truth-telling and Healing Inquiry and the First Nations Treaty Institute. The Inquiry will be held for three years, unless extended.

The Institute will provide ongoing support for Aboriginal and Torres Strait Islander peoples through the treaty negotiation process.

Early planning, in partnership with the Interim Truth and Treaty Body, is underway to create the dedicated offices and resources to deliver the Inquiry and the Institute.

The next steps on Path to Treaty will:

- build community understanding of our shared history and support the process of healing for individuals, communities, and our state
- set out a way forward for Aboriginal and Torres Strait Islander peoples and the Queensland Government to work together towards a future treaty or treaties.

Achievements during the reporting period included:

- progressing the implementation of the *Local Thriving Communities Action Plan 2022–2024*, which progresses a coordinated whole-of-government approach to enabling service delivery reform
- progressing the reappointment of the Local Thriving Communities Joint Coordinating Committee for a further three years to provide strategic oversight on the LTC reform, including advice and guidance on co-design and implementation
- supporting communities to establish interim Local Decision-Making Bodies (LDMBs) in Coen, Hope Vale, Mapoon, Napranum, Northern Peninsula Area, Woorabinda, Palm Island, Wujal Wujal, Yarrabah, Bundaberg, Eidsvold, Hervey Bay, Jumbun, Maryborough, Mount Isa, Rockhampton, Normanton and Toowoomba
- progressing delivery of social and emotional wellbeing programs across Strathpine, Woorabinda, Cairns, Napranum, Inala, Coen, Minjerrabah (North Stradbroke Island), Palm Island and the Fraser Coast region to provide after-hours support, cultural and recreational activities, peer-to-peer mentoring, counselling, local education and employment opportunities, and alcohol and other drug services
- progressing delivery of social reinvestment initiatives across Northern Peninsula Area, Torres Strait, Mackay, Cherbourg, Aurukun, Mt Isa, Gympie, Townsville, Cairns, Mapoon, Kowanyama, and Doomadgee to improve community safety, social and emotional wellbeing, and education and employment outcomes over the long-term
- progressing development of locally-led Action Plans to address domestic and family violence in the Torres Strait and Hope Vale, in line with the department's commitments under *Queensland's Framework for Action – Reshaping our Approach to Aboriginal and Torres Strait Islander Domestic and Family Violence*.

## Strategic objective 2 - Increase engagement through co-design

---

Strategy - Demonstrate commitment to co-design and collaboration for new departmental policies and programs for Aboriginal and Torres Strait Islander peoples

Strategy - Provide a voice to government and mechanism for co-design through maintaining Ministerial Advisory Councils on disability and carers

Strategy - Continue to drive the Queensland Government's commitment to reframing the relationship with Aboriginal and Torres Strait Islander Queenslanders through implementing the next steps to the Path to Treaty, including truth-telling and healing actions, supporting Aboriginal and Torres Strait Islander peoples' treaty readiness and leading Government treaty readiness

Strategy - Lead the implementation of the National Agreement on Closing the Gap

Strategy - Work with Queensland's Aboriginal and Torres Strait Islander communities to build local Aboriginal and Torres Strait Islander authority and governance and establish local decision-making bodies through the LTC reform.

---

## Our achievements

During 2022–23, our department progressed the following key initiatives:

### Local Thriving Communities

The Queensland Government is committed to working with Aboriginal and Torres Strait Islander communities to increase community-led decision-making into service design and delivery through the LTC reform agenda. This includes remote and discrete communities and urban and regional areas across Queensland.

Through LTC, the Queensland Government seeks to build on a community's strengths by embracing existing leadership structures, including Indigenous councils and community leaders, to enable LDMBs that will:

- co-design and influence the delivery of services to help Close the Gap
- ensure investment makes their community stronger
- maximise opportunities from local services and industry partnerships.

A key focus of LDMBs will be ensuring greater accountability to the community for government investment. LDMBs have been established in numerous remote and discrete communities as well as urban and regional communities.

The department works in partnership with Aboriginal and Torres Strait Islander Queenslanders to deliver holistic, community-led initiatives focused on cultural vibrancy and First Nations excellence.

During the reporting period, the department worked with:

- key partners, including Local Councils and the Queensland Mental Health Commission, to deliver a suite of programs aimed at embedding community leadership and local priorities. These programs relate to: leadership and capacity development; local alcohol management; social and emotional wellbeing; social reinvestment; domestic and family violence prevention; and youth sexual violence and abuse prevention
- the Department of Justice and Attorney-General to deliver the Positive and Respectful Relationships project in partnership with the Yarrabah community.

### **National Agreement on Closing the Gap**

Two focus areas underpin the new *National Agreement on Closing the Gap* (National Agreement), signed in July 2020:

- four priority reforms related to shared decision-making, building the community-controlled sector, improving mainstream institutions, and improving access to local data
- nineteen targets across 17 socio-economic areas that cover social and emotional well-being, health, education, employment, family violence, justice, language preservation, housing and land and waters outcomes.

During the reporting period, the department:

- worked in partnership with the Queensland Aboriginal and Torres Strait Islander Coalition and released the *2022 Closing the Gap Implementation Plan*, Annual Report, Snapshot Report and Stocktake of Partnership Arrangements
- actively participated in five policy partnerships – justice, housing, early childhood care and development, social and emotional wellbeing, and Aboriginal and Torres Strait Islander languages established under the National Agreement's Priority Reform One
- led the Queensland Government's participation in the Languages Policy Partnership, which was established in December 2022.

Place-based partnerships aim to drive local community priorities through the Closing the Gap Framework. The community of Doomadgee is the location for the first Queensland place-based partnership, to be co-designed and delivered with the interim LDMB, Goonawoona Jugai Ltd. Doomadgee is also the location for the local community data project, which aims to drive Aboriginal and Torres Strait Islander-led data for community priorities.

Information about the implementation plan and progress report can be found at: [www.qld.gov.au/ctg](http://www.qld.gov.au/ctg).

Other achievements, during the reporting period, included:

- continued to work in partnership with the Queensland Aboriginal and Torres Strait Islander Coalition, which has been allocated \$2.4 million, over four years to 2024–25, to undertake research and consultation and provide expert and strategic advice to ensure the co-design of strategies and actions to implement the Closing the Gap National Agreement's key priorities and targets
- supported the Queensland Government in introducing the Path to Treaty Bill 2023, in February 2023, a landmark Bill for this State, into Queensland Parliament. The Bill was co-designed with the Interim Truth and Treaty Body.

## Strategic objective 3 - Influence social and economic outcomes

---

Strategy - Drive the whole-of-government implementation of the Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy

Strategy - Empower individuals, businesses and communities to achieve their economic aspirations through supporting the development of policies and programs to increase participation by Aboriginal and Torres Strait Islander Queenslanders in employment and business

Strategy - Engage with Aboriginal and Torres Strait Islander Queenslanders to develop a new economic strategy that expressly recognises the rich and vibrant contribution of Aboriginal and Torres Strait Islander peoples to the Queensland economy

Strategy - Continue the development and implementation of strategic initiatives that support economic development and whole-of-government co-ordination of infrastructure works within remote and discrete communities, and other areas of Queensland.

---

### Our achievements

During 2022–23, our department progressed the following key initiatives:

#### **Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy**

The Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy (QIPP) is a key whole-of-government framework to improve economic outcomes for Aboriginal and Torres Strait Islander peoples and Aboriginal and Torres Strait Islander owned businesses.

The QIPP relies on commitment from all Queensland Government agencies and is a targeted approach to support procurement officers across government to focus on the areas of most opportunity for Aboriginal and Torres Strait Islander businesses.

During the reporting period, the department:

- continued to drive the implementation of the Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy (QIPP), which aims to increase the Queensland Government's spend with Aboriginal and Torres Strait Islander businesses to three per cent of the value of the addressable procurement spend by 2022. A review of the QIPP commenced in January 2023.

#### **Moving Ahead strategy**

In 2022–23, the Queensland Government continued to implement the whole-of-government strategy, *Moving Ahead: A strategic approach to increasing the participation of Aboriginal people and Torres Strait Islander people in Queensland's economy 2016–2022* (Moving Ahead).

Moving Ahead seeks to increase Aboriginal and Torres Strait Islander peoples' participation in the economy by building a more skilled and diverse workforce and supporting business and entrepreneurship, with a focus on the needs of young people and on building partnerships with industry.

During the reporting period, the department:

- worked with stakeholders including community, business and industry representatives to develop a new Aboriginal and Torres Strait Islander Economic Strategy to follow-on from Moving Ahead after its expiry in late 2022. It is anticipated that the new strategy will provide a long-term framework to promote economic empowerment and self-determination for Aboriginal and Torres Strait Islander Queenslanders
- contributed to employment opportunities for Aboriginal and Torres Strait Islander Queenslanders by collaborating with key partners across government, business and industry sectors, and created employment opportunities in discrete communities through social housing and infrastructure projects
- facilitated 397 job placements and provided post-placement support through the Youth Employment Program, for urban and regional candidates, including Year 12 graduates and other higher qualified and job-ready Aboriginal and Torres Strait Islander job seekers
- worked collaboratively with government, business and industry partners to deliver activities aimed at increasing Aboriginal and Torres Strait Islander economic participation including:
  - working across government to influence strategies, programs and initiatives to deliver economic outcomes for Aboriginal and Torres Strait Islander peoples

- working directly with businesses to connect them to advice and supply opportunities
- facilitating connections between business and industry particularly during Indigenous Business Month
- working with Construction Skills Queensland and member businesses through the Indigenous Participation in Construction Committee (IPCC) to identify and share best practice in Aboriginal and Torres Strait Islander employment and business procurement
- providing one-on-one assistance to companies on the development and implementation of Aboriginal and Torres Strait Islander participation strategies, plans and targets
- delivering forums and webinars on increasing procurement from Aboriginal and Torres Strait Islander owned businesses and conducting 'Meet the Buyer' on-line events.

### **Integrated Capital Works program**

The Integrated Capital Works program increases employment, training and business outcomes by coordinating maintenance, upgrades and capital infrastructure investments to maximise economic opportunities within Queensland's remote and discrete Aboriginal and Torres Strait Islander communities.

In partnership with councils and communities, the department assisted with the delivery of infrastructure projects on behalf of discrete Aboriginal and Torres Strait Islander communities.

During the reporting period, the department's key achievements included:

- finalised the design phase for the Thursday Island Splash Park. Construction is due to commence in late 2023, with the new splash park anticipated to be completed and operational by early 2024
- continued management of the following projects:
  - Mona Mona Reserve: the department is currently managing minor maintenance works on houses along with the upgrade of the septic and water reticulation systems
  - Aurukun Splash Park Operations and Maintenance funding agreement 2022–24 to ensure ongoing maintenance of the Splash Park is being completed to maintain a safe environment
  - Kowanyama Mens Shed Maintenance funding agreement 2022–26 to ensure ongoing maintenance of the facilities and improvement of the community environment
  - Aurukun, Mapoon, Napranum and Pormpuraaw operation and maintenance funding agreements (2021–24) to ensure the ongoing maintenance and safety of the Splash Park.

### **Employment opportunities—infrastructure projects within the remote and discrete communities**

The department increased employment, training and business opportunities for Aboriginal and Torres Strait Islander Queenslanders by leveraging the procurement associated with Queensland Government building and civil construction projects, including in remote and discrete Aboriginal and Torres Strait Islander communities, through effective negotiations for Aboriginal and Torres Strait Islander economic opportunities.

Through our engagement with procuring agencies and principal contractors, 184 employment opportunities were achieved through Indigenous Employment Opportunity Plans for Aboriginal and Torres Strait Islander job seekers in remote and discrete Aboriginal and Torres Strait Islander communities.

### **Employment opportunities—infrastructure projects outside the remote and discrete communities**

Increases in employment, training and business opportunities for Aboriginal and Torres Strait Islander Queenslanders were achieved by leveraging the procurement associated with Queensland Government building and civil construction projects, outside the remote and discrete Aboriginal and Torres Strait Islander communities, through effective negotiations for Aboriginal and Torres Strait Islander economic opportunities.

Job outcomes were achieved by facilitating compliant Indigenous Employment Opportunity Plans for eligible projects with procuring agencies and principal contractors; monitoring the employment and business supply outcomes during construction; and ensuring that outcomes achieved were uploaded by the principal contractor on the Training Policy Administration System.

Employment and business procurement outcomes were also achieved outside of Select Identified Projects under the Queensland Government Training Policy, on construction projects with 'other' Indigenous participation requirements and on those without Aboriginal and Torres Strait Islander targets.

During the reporting period, the following employment and business outcomes were reported across the range of completed projects outside the remote and discrete Aboriginal and Torres Strait Islander communities:

- 438,215 hours of work or training opportunities for 1,445 Aboriginal and Torres Strait Islander peoples
- 114,538 hours of accredited training for 389 Aboriginal and Torres Strait Islander workers
- over \$6.87 million worth of contracts awarded to Aboriginal and Torres Strait Islander owned businesses.

Other achievements, during the reporting period, included:

- contributed to employment opportunities for Aboriginal and Torres Strait Islander Queenslanders by collaborating with key partners across government, business and industry sectors, and creating employment opportunities in discrete communities through social housing and infrastructure projects
- supported Aboriginal and Torres Strait Islander communities to access funding to deliver improved social reinvestment, and social and emotional wellbeing outcomes
- facilitated 591 Aboriginal and Torres Strait Islander businesses securing government procurement
- achieved over \$440 million in Queensland Government procurement from Aboriginal and Torres Strait Islander businesses
- made 28 houses available for ownership by Aboriginal and Torres Strait Islander peoples in targeted communities by facilitating home ownership pathways for Aboriginal and Torres Strait Islander Queenslanders in targeted communities throughout Queensland
- in partnership with councils and communities, the department delivered infrastructure and construction projects catering to the needs and aspirations of Aboriginal and Torres Strait Islander Queenslanders in remote and discrete Aboriginal and Torres Strait Islander communities
- delivered 10 native title notices to enable leasing for social housing in Aurukun, Cherbourg, Napranum, Wujal Wujal and Woorabinda, a cyclone and evacuation shelter in Napranum, police leases in three communities, land leases for an aged care facility in Wujal Wujal and a youth diversionary centre in Cherbourg
- developed a template Home Ownership ILUA for use by Councils and individuals for addressing native title when undertaking home ownership leasing
- completed co-designed master plans for Erub and Iama Islands in the Torres Strait for the future development aspirations of each community
- finalised rural master plans for Woorabinda and the Northern Peninsula Area, detailing Council's future needs and aspirations for their respective communities, including commercial, residential, industrial and community goals
- provided support with 71 development applications for social housing, home ownership, economic, community and tourism developments, emergency services facilities, and non-government entity telecommunication and solar facilities within 17 Aboriginal and Torres Strait Island Shire Councils
- completed 10 environmental and hazard studies to support housing land delivery
- commenced the First Nations Risk Resilience Investigation Pilot Project 2022–24 that partners with disaster management groups and local councils on Mornington Island, Palm Island and Lockhart River, to improve disaster risk understanding, strengthen disaster risk management, and improve preparedness and recovery
- registered 15 survey plans, creating 52 new lots and four road openings
- developed and maintained the Built Environment Integrated Information System (BEIIS), an online mapping tool that contains the most up-to-date information on native title, development applications, tenure, land availability and Indigenous Land Use Agreements.



## Strategic objective 4 - Foster safe and connected communities

---

Strategy - Work with relevant Ministers and departments to implement the renewed approach to alcohol management in Aboriginal and Torres Strait Islander communities; supporting timely responses and community-led strategies that promote a safe, regulated supply of alcohol

Strategy - Support activities that promote Aboriginal and Torres Strait Islander cultures and advance reconciliation by leading whole-of-government cultural capability, Indigenous languages and reconciliation actions and reporting

Strategy - Support communities to protect and value Aboriginal and Torres Strait Islander cultures and heritage by reviewing and administering Queensland's Cultural Heritage Acts

Strategy - Continue to provide assistance and research related to community and personal histories of Aboriginal and Torres Strait Islander peoples

Strategy - Partner with community leadership to deliver community-led initiatives to improve Aboriginal and Torres Strait Islander people's social and emotional wellbeing outcomes.

---

### Our achievements

During 2022–23, our department progressed the following key initiatives:

#### **A renewed approach to alcohol management**

The Queensland Government's Renewed Approach to Alcohol Management (the renewed approach) aims to ensure communities and individuals are safe, thriving and self-empowered to manage and reduce alcohol-related harm. The renewed approach retains carriage limits and is based on a partnership between the Queensland Government and communities. Community Safety Plans (CSPs) are a key element of the renewed approach as they are locally-led, co-designed strategies to improve community safety and wellbeing; reduce demand for, and harm from, alcohol; address sly grog and homebrew; and promote a safe alcohol culture. CSPs include actions to promote cultural rights; the right to receive government services without discrimination; and the right to education and health services.

All 15 Local Government Councils with Alcohol Management Plans have access to \$335,000 over four years to develop, implement and monitor their CSPs, and deliver supporting services that contribute to community health and wellbeing.

During the reporting period, the department:

- continued to drive the implementation of CSPs across 15 Local Government Areas to ensure strategies and services that support alcohol management are culturally sensitive, appropriate and accessible
- co-designed strategies to address illicit alcohol in partnership with the Torres and Cape Indigenous Council Alliance
- progressed funding towards locally-led initiatives targeting sly grog and home brew in Kowanyama, Mornington Island and Pormpuraaw.

#### **Queensland Government Reconciliation Action Plan 2023–2025**

On 30 May 2023, at the 2023 Queensland Reconciliation Awards, the Premier launched the *Queensland Government's third Reconciliation Action Plan 2023–2025*. The *Queensland Government Reconciliation Action Plan 2023–2025* is the only whole-of-government Reconciliation Action Plan in Australia.

Evaluation of the second *Queensland Government Reconciliation Action Plan 2018–2022* found considerable advancements were made in embedding reconciliation across Queensland Government. The evaluation recommended an increased focus on creating First Nations employment opportunities and increasing procurement from First Nations businesses.

The Plan contains 24 actions across four key areas: relationships, respect, opportunities, and accountability. These actions include supporting efforts to preserve, revive and promote Aboriginal and Torres Strait Islander languages; increasing spend with First Nations-owned businesses; and growing the number of First Nations employees in leadership roles.

## **Cultural Capability**

The Queensland Government is committed to a culturally capable Queensland public sector.

The department has a key role in leading strategic cultural capability and reconciliation-focused priorities across the Queensland Government public sector to support a responsive government. Each Queensland Government agency is responsible for developing the cultural capability of its staff in the delivery of services to First Nations Queenslanders by developing Cultural Capability Action Plans.

These action plans are reported on annually as a requirement of the Performance Management Framework – Specific Purpose Planning Requirements.

Accountability has been bolstered by the *Public Sector Act 2022* that embeds the Reframing the Relationship approach into legislation.

On 1 March 2023, the Queensland Government replaced the *Public Service Act 2008* with the *Public Sector Act 2022*.

This legislation contains a provision for chief executive responsibilities to support a reframed relationship with First Nations peoples, including a statutory responsibility to develop and publish a Reframing the Relationship Plan to enhance the cultural capability of prescribed entities.

Queensland Government departments now have an obligation under the *Public Sector Act 2022* to develop, publish, implement and annually audit a Reframing the Relationship Plan that promotes cultural capability and cultural safety, reflecting the Queensland Government's commitment to reframe the relationship with Aboriginal and Torres Strait Islander peoples.

### **Ministerial and Government Champions program**

The department administers the Ministerial and Government Champions program (the Champions Program), which provides an opportunity for Queensland Government Ministers, and Chief Executives of Queensland Government agencies, to work collaboratively with remote and discrete Aboriginal and Torres Strait Islander communities. Champions work closely with mayors, community leaders, government agencies and key service providers from their partner communities to engage more effectively on the opportunities and challenges facing Aboriginal and Torres Strait Islander peoples. The program also builds cultural capability in government through the relationship between Ministers, Chief Executives, government agencies and communities.

Through the program, Ministers and Chief Executives are provided the opportunity to learn about the experiences of Aboriginal and Torres Strait Islander peoples and communities and the impacts of government decisions. There is also the opportunity to engage in high-expectations relationships and mutual accountability to improve social and economic outcomes for Aboriginal and Torres Strait Islander peoples.

The Champions Program is a key element to reframing the relationship between Aboriginal and Torres Strait Islander remote and discrete communities and the Queensland Government. Through strong, open partnerships with councils, service providers, individuals and families, the Champions facilitate access to government networks to overcome barriers and address priority concerns more effectively. The Champions Program enables communities to cut through administrative complexity and layers, to deliver results. This includes implementing the change required to close the gap in Aboriginal and Torres Strait Islander outcomes.

### **Aboriginal and Torres Strait Islander cultural heritage**

The department, through the administration of the *Aboriginal Cultural Heritage Act 2003* and the *Torres Strait Islander Cultural Heritage Act 2003* (the Cultural Heritage Acts), supports the recognition, protection and conservation of Aboriginal and Torres Strait Islander cultural heritage.

The Cultural Heritage Acts require land users to take all reasonable and practicable measures to ensure their activity does not harm cultural heritage. The department manages an award-winning cultural heritage database, which is accessible to land users through an online portal so they can ascertain whether any cultural heritage sites and places have been previously recorded on the database. The database provides an accessible search process that enables land users to meet their duty of care obligations established by the Cultural Heritage Acts.

During the reporting period, the department:

- enabled 34,828 cultural heritage searches on the cultural heritage online portal
- approved and registered 16 cultural heritage management plans in accordance with Part 7 of the Cultural Heritage Acts

- continued to analyse feedback from the options paper process to finalise the Cultural Heritage Acts review.

### **Community-led initiatives to improve Aboriginal and Torres Strait Islander peoples' social and emotional wellbeing outcomes**

The department is working with the Department of Justice and Attorney-General to implement the Queensland Government's response to the *Not Now, Not Ever: Putting an End to Domestic and Family Violence in Queensland* report to ensure government-funded services provide inclusion and equity of access to meet the needs of Aboriginal and Torres Strait Islander families and communities. This includes support for two discrete Aboriginal and Torres Strait Islander communities to develop action plans, and one community to develop a social reinvestment project to address underlying causes of violence against women and children.

The department is also working with the Department of Justice and Attorney-General, and other agencies and communities, to implement *Queensland's Framework for Action – Reshaping our Approach to Aboriginal and Torres Strait Islander Domestic and Family Violence* to respond to Recommendation 20 from the *Domestic and Family Violence Death Review and Advisory Board Annual Report 2016–2017*, which called for a specific strategy to address family violence issues experienced by Aboriginal and Torres Strait Islander families and communities.

During 2022–23, the department:

- progressed development of locally-led Action Plans to address domestic and family violence in the Torres Strait and Hope Vale, as per the department's commitments under *Queensland's Framework for Action – Reshaping our Approach to Aboriginal and Torres Strait Islander Domestic and Family Violence*.

Other achievements, during the reporting period, included:

- administered \$3 million over two years to support First Nations families to make applications for legal recognition of Torres Strait Islander traditional child rearing practices by continuing to operationalise the *Meriba Omasker Kaziw Kazipa (Torres Strait Islander Child Rearing Practice) Act 2020*
- administered \$1.5 million in 2022–23 to support local communities with their Alcohol Management Plans focussed on addressing sly grog and homebrew and implementing local programs and services
- continued to improve outcomes for First Nations Queenslanders through implementation of the National Agreement on Closing the Gap, including producing the 2022 Queensland Implementation Plan, leading the Queensland Government's involvement in the national Languages Policy Partnership and progressing the place-based partnership in Doomadgee
- contributed to, and participated in, the national conversation about the modernisation of Aboriginal and Torres Strait Islander cultural heritage legislation
- approved five cultural heritage bodies in accordance with Part 4 of the Cultural Heritage Acts
- managed six cases of discovered ancestral remains in accordance with Part 2 of the Cultural Heritage Acts
- supported 20 Queensland Government agencies to develop their Cultural Capability Action Plan, as part of the Queensland Government's action and commitment to the *Aboriginal and Torres Strait Islander Cultural Capability Framework*
- developed the third *Queensland Government Reconciliation Action Plan (RAP) 2023–2025* in partnership with all Queensland Government agencies and Reconciliation Australia. The RAP outlines the Queensland Government's 24 actions across four key areas – relationships, respect, opportunities, and accountability – to advance reconciliation in partnership with First Nations Queenslanders and non-Indigenous Queenslanders
- administered the *Celebrating Reconciliation Grants* and *Indigenous Languages Grants* programs to foster reconciliation and support the delivery of commitments outlined in the *Queensland Government Reconciliation Action Plan 2023–2025*
- participated in the National Redress Scheme (NRS) by providing high-quality research responses to applications and requests associated with the NRS
- finalised 773 requests for historical records related to Aboriginal and Torres Strait Islander Queenslanders.

# Communities and Arts Queensland

The objectives identified in the former Department of Communities, Housing and Digital Economy's *Strategic Plan 2022–2026* were to:

- Improve social and economic outcomes for Queenslanders across the state
- Ensure Aboriginal and Torres Strait Islander peoples and their culture are central to all engagement, design and delivery
- Integrate proactive frontline services, assistance and programs for Communities and the Arts
- Support a thriving digital economy where Queenslanders, their businesses and communities can transact successfully with government and each other.

## Strategic objective 1 - Improve social and economic outcomes for Queenslanders across the state

### Community Services

---

Strategy - Place communities and Neighbourhood Centres at the centre of the design and delivery of frontline services

Strategy - Provide support to vulnerable Queenslanders through the Care Army, respond to social isolation and loneliness and invest in a range of community support, transport and emergency relief services

Strategy - Deliver community recovery activities and services following disasters or community trauma

Strategy - Champion place-based and community led solutions to social disadvantage

Strategy - Promote and preserve the Queensland State Archive collection and make it accessible for the benefit of current and future generations.

---

## Our achievements

During 2022–23, the department progressed the following key initiatives:

### Person-centred emergency planning

- engaged, collaborated and partnered with homeless people, homeless service providers and emergency management personnel to co-design and adapt inclusive disaster risk reduction and person-centred emergency planning (P-CEP) tools and resources for people that are homeless, including the development of educational resources for the emergency sector and emergency management practitioners.

### Communities 2032 – Social Isolation and Loneliness strategy

- developed and implemented a first-of-its-kind, whole-of community and whole-of-government vision for Queensland communities where every person is empowered to connect, participate, contribute and thrive. Through a range of cross-agency commitments and effort, *Communities 2032* is facilitating the Queensland Government to respond to recommendations of the Parliamentary Inquiry into Social Isolation and Loneliness
- as a key initiative of *Communities 2032*, the department launched the \$4 million *Communities Innovation Fund*. The first round of the fund saw over \$3.3 million in grants to ten community-led initiatives across the state to support innovative approaches to tackling social isolation and loneliness.

Other achievements, during the reporting period, included:

- partnered with the University of Sydney, Queenslanders with Disability Network and Community Services Industry Alliance to develop a Person-Centred Emergency Planning (P-CEP) Homelessness Outreach Toolkit and educational resources for the emergency sector and other service providers, to assist people experiencing homelessness, under the Homelessness and Inclusive Disaster Risk Reduction (HIDRR) project which is jointly funded by the department and the Queensland Resilience and Risk Reduction Fund
- led the co-ordination and delivery of government and non-government human and social recovery supports and services in response to the Western Downs Bushfires; North and Central Queensland Monsoon and Flooding; Wieambilla shooting; SeaWorld Helicopter Crash; Couran Cove loss of essential services; police sieges at Kirwan (Townsville) and Warwick; and the accident on Saltwater Creek Road in Maryborough

- continued the delivery of Income Test Related (ITG) Grants and support for previous flooding events
- administered the human and social recovery and resilience initiatives under the 2021–22 Human and Social Recovery Package – Cat C Commonwealth/State Disaster Relief Funding Arrangements (DRFA) – Community Development, Mental Health and Wellbeing and Flexible Funding Grants for 2022–23
- delivered an updated Standing Offer Arrangement (SOA) for Disaster Recovery
- worked in partnership with the Neighbourhood Centre sector to co-design a strategic framework to guide future investment and ongoing improvement in service delivery
- doubled the funding to Food and Emergency Relief providers, administering an additional \$3.3 million to 88 Emergency Relief providers and three Food Relief providers
- administered \$450,000 to the Queensland Men's Shed Association to support an executive officer position
- continued to support ongoing implementation of Queensland's Stronger Places, Stronger People partnership sites
- administered \$7.2 million in 2022–23 for the continuation of the Community Transport Program to assist people who experience transport disadvantage. This included renewing contracts with providers with a longer contract period of five years, from 1 July 2023, to provide greater stability for the sector, workforce and service users
- administered \$38.35 million in 2022–23 for the continuation of the Queensland Community Support Scheme (QCSS) to assist people to live independently in the community. This included renewing contracts with a longer contract period of five years, from 1 July 2023, to provide greater certainty and stability for the sector
- reviewed the QCSS and Community Transport programs, including the service model and funding metrics
- digitised 2,309 at-risk archival audio visual items in the first year of a four-year funded project
- Queensland State Archives established a First Nations Metadata Team to improve accessibility and discoverability of records related to First Nations peoples in the archival collection and support agencies to understand and access their own documentary heritage relating to Aboriginal and Torres Strait Islander peoples
- finalised the review of the *Public Records Act 2002*, with the Queensland Government supporting, or supporting-in-principle, all 27 recommendations to modernise, strengthen and streamline recordkeeping practices
- delivered approximately 17,800 records to over 2,280 visitors to the Queensland State Archives Reading Room, and responded to over 6,400 telephone and email enquiries
- digitised over 870,000 pages of archival records for access by the public
- facilitated access to the Queensland State Archives collection of archival images over 17 million times
- Queensland State Archives' First Wars Project received a Highly Commended award at the Premier's Awards for Excellence 2023 and was nominated as a finalist at the Queensland Reconciliation Awards 2023.

## Arts Queensland

---

Strategy - Invest in Queensland's arts, cultural and creative sector to support job growth, secure the state's creative talent pipeline, and create quality arts experiences that enhance liveability, drive regional growth and engage Queenslanders and their communities

Strategy - Invest in accessible cultural infrastructure across the state to support the growth of local industry, enlivening communities, creating employment, and delivering improved economic and social outcomes.

---

## Our achievements

During 2022–23, our department progressed the following key initiatives:

### Grow 2022–2026

- launched *Grow 2022–2026*, the second action plan for *Creative Together 2020–2030: A 10-Year Roadmap for arts, culture and creativity in Queensland* supported by \$50 million over four years to deliver new and streamlined arts funding programs and initiatives.

## New Performing Arts Venue

- progressed construction of the \$175 million New Performing Arts Venue at Queensland Performing Arts Centre through investment of \$150 million in Queensland Government funding, and delivery of infrastructure maintenance and upgrade works across the Queensland Cultural Centre.

Other achievements, during the reporting period, included:

- managed total grants funding of \$54.6 million to support major performing arts organisations, small to medium organisations funded through the Organisations Fund 2022-2025 and contestable funding programs supporting the development and presentation of new work, creative employment and touring
- released new and streamlined funding programs and initiatives, as part of *Grow 2022-2026*, which supported the development and presentation of new work by Queensland artists and organisations and provided creative employment opportunities including:
  - over 100 applications approved to support new arts and cultural works, events and experiences, strengthen skills development, and increase Queenslanders' access to high quality experiences
  - supported 44 industry placements prioritising identified skills gap areas (arts management and technical production) across the arts, cultural and creative sector, boosting employment and sector development
  - launched the Strategic Partnerships Fund to incentivise collaboration and partnerships for Queensland arts organisations to grow the creative economy, increase employment opportunities and expand their impact and reach.
- committed investment of \$1.2 million, over four years, to QMusic's and Triple A Murri Country's Goolwal Goolwal initiative, part of the almost \$4 million investment over four years for the BIGSOUND initiative, which will focus on strengthening First Nations programming, and developing and showcasing First Nations musicians and music business leaders to an international audience
- continued necessary restoration work as a result of the 2022 flood impacts across the Queensland Cultural Centre, and progressed planning for enhanced flood resilience
- progressed enhancement of state-owned arts and cultural facilities through delivery of the Arts Infrastructure Investment Fund, including planning and design work for the continued redevelopment of the Judith Wright Arts Centre
- developed a 10-Year Strategic Plan for Collection Storage, to improve collection storage at Queensland Museum, Queensland Art Gallery, Gallery of Modern Art and State Library of Queensland
- supported the prioritisation of future state capital investment in arts and cultural infrastructure that enhances social and economic outcomes for Queensland communities.

Strategic objective 2 - Ensure Aboriginal and Torres Strait Islander peoples and their culture are central to all engagement, design and delivery

## Community Services

---

Strategy - Partner, collaborate, and engage with First Nations peoples in the review, design and operations of state-wide and local place-based frontline services that meet community needs and expectations.

---

## Our achievements

During 2022–23, the department progressed the following key initiatives:

### First Nations First Program

- continued implementation of the First Nations First Program at Queensland State Archives, which uses the collection to acknowledge the past and foster truth-telling and healing to improve outcomes for Aboriginal and Torres Strait Islander Queenslanders.

### First Nations-Led Design

- engaged Blaklash Creative, a First Nations-led design agency, to implement strategies to make Queensland State Archives a welcoming and culturally safe space.

Other achievements during the reporting period, included:

- responded to the Community Support and Services Committee Inquiry into the Decriminalisation of Certain Public Offences and Health and Welfare Responses
- supported communities to revitalise Aboriginal and Torres Strait Islander languages through the First Nations Languages Program, with ongoing research as well as two workshops for 26 community members
- continued work on the First Wars project which aims to identify records relating to Queensland's painful shared history of frontier violence. This work included:
  - opening an exhibition featuring works by internationally acclaimed Waanyi artist Judy Watson on 29 August 2022. 'Skeletons' was curated by Amanda Hayman from Blaklash Creative which featured video projections, prints, and textiles, and provided an artistic response to frontier violence
  - hosting a panel event 'The Australian Wars: Evidence from Queensland', made available on SBS On Demand, which was convened by Kerry O'Brien to discuss frontier violence, as explored in 'The Australian Wars' documentary and evidenced by Queensland State Archives First Wars research project
  - creation of a dedicated Frontier Wars webpage which includes resources generated by the project to date, and guidance on researching frontier violence in the Queensland State Archives collection.

## Arts Queensland

---

Strategy - Promote and strengthen Queensland First Nations arts through First Nations-led protocols, processes, investment and initiatives.

---

## Our achievements

During 2022–23, the department progressed the following key initiatives:

### First Nations-Led Peer Assessor Panels

- established new peer assessor panels achieving the target of 50 per cent First Nations-led representation on all Arts Queensland assessment panels, and 100 per cent First Nations representation for First Nations specific funds.

### Cultural Engagement Framework

- released the *Cultural Engagement Framework - Working with Aboriginal and Torres Strait Islander arts and cultures in Queensland*, which was developed in collaboration with the First Nations Arts and Cultures Panel, to inform and guide respectful engagement with First Nations peoples, organisations and communities.

Other achievements, during the reporting period, included:

- increased funding by 20 per cent to total more than \$1.1 million for the 14 Queensland-based Indigenous Art Centres currently supported through the Backing Indigenous Art initiative, supporting local employment, ethical production and sales of new work by First Nations artists in Queensland
- supported 17 applicants with \$1.9 million commitment in project funding through the First Nations Commissioning Fund, including support for industry placements and the commissioning of new music
- invested in the growth of the Cairns Indigenous Art Fair (CIAF) by providing an uplift of \$1.6 million, over the next four years, to support partnerships and digital strategies that expand opportunities for artists and grow economic and cultural tourism outcomes for the Cairns region ahead of Brisbane 2032
- supported the launch of Circa Cairns, a new initiative to realise First Nations leadership and artist participation in circus as an artform, and to provide career pathways and employment for First Nations artists and artworkers
- initiated the development of a business case to consider a First Nations Cultural Centre in Cairns, in addition to the development of an iconic First Nations Cultural Centre in Brisbane.

## Strategic objective 3 - Integrate proactive frontline services, assistance and programs for Communities and the Arts

### Community Services

---

Strategy - Engage partners and frontline staff to review, design and embed community-focused programs and responses that integrate community and government services and enhance synergies across communities

Strategy - Create places for Queenslanders to share stories and histories and create a sense of connection, particularly through Neighbourhood Centres.

---

#### Our achievements

During 2022–23, our department progressed the following key initiatives:

##### **Neighbourhood Centres**

- invested \$125.6 million over four years, \$21.9 million in 2022–23, to strengthen the community and social service sector with a focus on elevating the role and functioning of Neighbourhood Centres, and supported delivery of the government's response to the Parliamentary Inquiry into Social Isolation and Loneliness.

##### **Queensland Volunteering Action Partnership model**

- worked with government, community and corporate sectors to increase volunteering participation and realise the social, economic and cultural benefits for Queensland communities through the Queensland Volunteering Action Partnership model.

Other achievements, during the reporting period, included:

- delivered a minimum viable product for offering Queensland State Archives' Memory Lounge Program online
- Queensland State Archives facilitated 19 Memory Lounge sessions with 152 participants
- delivered a pilot session for the Queensland State Archives' Memory Lounge Program in Cairns in May 2023 at the Cairns and Community Dementia Carers Support Group
- engaged with stakeholders and sector representatives on the Neighbourhood Centre Strategic Repositioning Committee to design and implement strategic reform of Neighbourhood Centres
- worked with peak and advisory bodies and representative organisations to strengthen the capacity, capability and sustainability of the community services sector
- enhanced the Neighbourhood Enhancement Service including the co-design, pilot and rollout.

### Arts Queensland

---

Strategy - Engage key stakeholders to ensure policy and investment programs are responsive to arts sector and community needs to support Queensland Government priorities, including the implementation of *Creative Together 2020–2030*.

---

#### Our achievements

During 2022–23, our department progressed the following key initiative:

##### **Regional Arts Service Network**

- delivered new strategic partnerships through the new Regional Arts Service Network (RASN) providers (with funding of \$7.8 million over four years) to grow opportunities for artists and organisations in regional communities; and drove arts-led initiatives that delivered against local priorities.

Other achievements, during the reporting period, included:

- worked with the First Nations Arts and Cultures Panel to support the First Nations-led arts and cultural strategy and investment including, informing development of new funding programs to strengthen First Nations arts



- partnered with regional local councils through the Regional Arts Development Fund (RADF) to strengthen community-led arts and cultural experiences and support employment opportunities in regional communities. The Queensland Government provided \$2.13 million to RADF in 2022-2023, with local councils contributing a co-investment of almost \$2 million
- consulted with key stakeholders to streamline existing and new programs and initiatives including with the:
  - Department of Education, all regional Catholic Education bodies, Independent Schools Queensland and the broader arts sector, to inform the procurement scope for Schools Touring Services
  - arts and cultural sector to inform updates to Arts Queensland programs including the addition of single and multi-year funding options, industry placement boosts and additional funding towards fees for Queensland-based composers, musicians or librettists to support the commissioning of new live or recorded music.

Strategic objective 4 - Support a thriving digital economy where Queenslanders, their businesses and communities can transact successfully with government and each other

## Community Services

---

Strategy - Utilise improved digital infrastructure and existing community infrastructure to support integrated government services and connect geographically dispersed communities.

Strategy - Facilitate and increase access to the Queensland State Archive collection through excellent customer service, strategic stakeholder engagement and community programming.

---

## Our achievements

During 2022-23, the department progressed the following key initiatives:

### Digital Archive Initiative

- finalised the design and build of a Digital Archive for the preservation and management of the state's important born-digital records ready for launch in July 2023.

### Community Recovery Emergency Hardship Assistance

- undertook a customer and stakeholder satisfaction survey which found; 71.75 per cent of respondents reported that it was easy to apply for Community Recovery Emergency Hardship Assistance payments.

## Arts Queensland

---

Strategy - Invest in partnerships and digital infrastructure to create new and/or enhanced distribution and engagement platform for arts products, services and experiences to reach local, national and international audiences and markets.

---

## Our achievements

During 2022-23, the department progressed the following key initiatives:

### First Nations Art, Craft and Design: Transforming Marketplaces program

- implemented the First Nations Art, Craft and Design: Transforming Marketplaces program to support innovative growth models for increasing the production of high-quality artworks and products, creating wider distribution to audiences and increased supply.

# Youth Engagement

Youth Engagement, which was formerly part of the Department of Environment and Science, has been transferred to this department and will be a branch within Communities Services division.

The objective identified in the former Department of Environment and Science's *Strategic Plan 2022-2026* for Youth Engagement was as follows:

## Strategic objective 1 - Empower Queensland's young people

---

Strategy - Strengthen leadership skills and capabilities to help provide young Queenslanders with a stronger future

Strategy - Engage, celebrate and listen to the voices of young Queenslanders to shape and improve Queensland Government policy and services

Strategy - Enhance the safe and responsible behaviour of school leavers and support Queensland communities over the schoolies holiday period.

---

## Our achievements

During 2022–23, the department progressed the following key initiatives:

### Speak OUT events

- delivered 11 Speak OUT events to more than 800 young people, including events at Townsville, Logan, Wacol, Brisbane, and the Sunshine Coast; creating a platform for young people to express their priorities and enable Queensland Government to understand their needs.

### Young Queenslanders Strategy Discussion Paper

- delivered state-wide consultation on the Young Queenslanders Strategy Discussion Paper with more than 900 survey responses received from young people, as well as engaging with more than 750 young people at 57 in person events and more than 6,000 young people on social media.

Other achievements during 2022–23, included:

- progressed development of a new Youth Strategy Engagement Group, consisting of 20 diverse young Queenslanders and the First Nations Youth Strategy Engagement Group, consisting of 10 First Nations young Queenslanders from across the state
- led Queensland Youth Week from 11-17 April 2023, a vibrant celebration of the remarkable achievements of the state's young people, delivered in partnership with organisations across the state. A total of 110 events were organised by community groups and local councils across Queensland. These events included the department's headline event, which took place at the Queensland Conservatorium in Brisbane, where young students and researchers from partner Queensland universities showcased their work investigating solutions to real-world challenges
- engaged across government to inform and influence government policies, programs, services, and investments to ensure they are aligned to the needs of young people including supporting the Department of Housing on the implementation of *Towards ending homelessness for young Queenslanders 2022–2027*, and presenting at the Department of the Premier and Cabinet's 2023 BiiG Network Innovation for Impact Festival on best practice youth consultation
- supported the delivery of the 28th annual Queensland Youth Parliament program, continuing our partnership with YMCA Brisbane, and Queensland Parliamentary Services to provide this opportunity to 93 young people aged 15 to 25. This non-partisan program provides a unique leadership and educational opportunity for the participants to experience Parliament firsthand, and participate in the development, debate and passing of Youth Bills on topics of interest to young Queenslanders
- delivered the 18th annual Queensland Indigenous Youth Leadership Program supporting young First Nations Queenslanders to come together to develop leadership skills, build confidence and agency to build capacity and drive change in their local communities and beyond
- supported Queensland Parliamentary Services to deliver the Eric Deeral Indigenous Youth Parliament program, to provide an opportunity for young First Nations Queenslanders to experience Parliamentary debate and learn more about Parliamentary processes

- successfully hosted the Queensland Indigenous Youth Leadership Program Speak OUT event, with attendance from four Queensland Government agencies. During the event, remarkable young First Nations voices were showcased, and participants engaged in candid discussions on policy and service development questions, addressing the challenges young people encounter while living on Country
- shared feedback from young people at Speak OUT events directly with the relevant Queensland Government agencies, to ensure the voices and views of young Queenslanders are considered in the shaping and development of government policies, programs and services
- undertook a comprehensive, strategic, independent program evaluation of the Queensland Indigenous Youth Leadership Program to improve outcomes for participants
- oversaw implementation of the Queensland Youth Engagement Charter, which commits Queensland Government agencies to listen to the voices of young people in developing policies, programs and services that affect them
- formally joined the Queensland Health Research Project Team and worked closely with colleagues at Queensland Health to improve awareness in young people regarding the dangers of vaping and share information on support services
- successfully delivered the 2022 Gold Coast Safer Schoolies response in partnership with nine Queensland Government agencies, seven community partners and the City of Gold Coast, which included an integrated health and wellbeing space, recharge zones, walk home service and dedicated schoolies hotline
- created a safe and welcoming space in the Surfers Paradise Schoolies Hub for more than 18,000 Year 12 graduates to celebrate safely and happily
- provided a safety response for school leavers celebrating in Airlie Beach, including a recharge zone and shuttle bus service for 600 passengers
- delivered 174 schoolies-themed education sessions to 21,567 Year 12 school leavers across Queensland.

# 03 Looking forward

The machinery of government changes provided an opportunity for us to strengthen our agenda to improve the outcomes for Queensland across the Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts portfolios.

In 2023–24, we will continue to support the government’s commitments and priorities by:

## **Treaty, Aboriginal and Torres Strait Islander Partnerships**

- taking the next steps to redefine the future of the state by establishing the First Nations Treaty Institute and Truth-telling and Healing Inquiry through the *Path to Treaty Act 2023*
- working in partnership with Aboriginal and Torres Strait Islander peoples, and all Queensland Government agencies, to deliver long-term social and economic outcomes for Queensland’s First Nations peoples by progressing the *National Agreement on Closing the Gap Priority Reforms and Targets*
- continuing work to codesign a new, whole-of-government Aboriginal and Torres Strait Islander Economic Strategy
- driving the whole-of-government implementation of the Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy
- supporting communities to protect and value Aboriginal and Torres Strait Islander cultures and heritage, through the administration and modernisation of Aboriginal and Torres Strait Islander cultural heritage legislation
- promoting economic development and whole-of-government co-ordination of infrastructure works within remote and discrete Aboriginal and Torres Strait Islander communities by addressing land administration, native title, and town and environmental planning requirements
- assisting remote and discrete Aboriginal and Torres Strait Islander communities to access improved social and economic opportunities through reduction of barriers to the development of land, housing and business
- promoting First Nations peoples’ participation in the renewable energy technologies and contribution to the 2030 and 2050 carbon reduction targets for Queensland
- co-designing programs, initiatives and planning at the community level and encouraging local decision-making in discrete Aboriginal and Torres Strait Islander communities.

## **Communities (including Youth Engagement and Queensland State Archives)**

- implementing the first *Communities 2032 Action Plan (2022–2025)* to enable Queensland’s communities to support and empower every person to connect, participate, contribute and thrive. The action plan will transform the social connections and security of our communities and build equity and prosperity for future generations through targeted actions
- working in partnership with Neighbourhood Centres Queensland to implement a strategic framework for Neighbourhood Centres
- continuing to engage with stakeholders and sector representatives to implement strategic reforms related to Neighbourhood Centres
- administering an additional \$3.9 million in Food Relief and Emergency Relief to expand the reach of services across Queensland
- administering additional funding as part of \$2.685 million over two years, for the extension and expansion of school breakfast programs
- delivering new legislation to strengthen recordkeeping practices across Government and signal the importance of public records to First Nations peoples and the Path to Treaty process
- improving accessibility and discoverability of records related to First Nations peoples in the archival collection, and supporting agencies to understand and access their own documentary heritage relating to Aboriginal and Torres Strait Islander peoples in support of the Path to Treaty process
- concluding the First Wars project which, in support of truth-telling and healing, explores and identifies archival records relating to Queensland’s painful history of frontier conflict

- responding to recommendations from the Review of the *Public Records Act 2002* to update the legislation to afford due recognition of the special interests and needs of First Nations peoples, in relation to Queensland's public records
- continuing to work with Aboriginal-led businesses and artists to deliver the Outdoor Design Project for Queensland State Archives which will contribute to making its public spaces more welcoming and culturally safe for all visitors
- continuing to deliver First Nations language research and community workshops to revitalise Aboriginal and Torres Strait Islander languages throughout the state
- delivering key youth leadership programs, including the Queensland Indigenous Youth Leadership Program and the Queensland Youth Parliament
- delivering a coordinated Safer Schoolies response in key locations to ensure the schoolies period is as safe as possible for school leavers, residents, businesses and the community
- continuing to work with our research partners to develop tools and resources to enable person-centred emergency preparedness and fund initiatives that improve disaster resilience in Queensland Communities.

## Arts Queensland

- continuing to deliver key initiatives and programs as part of the second year of the *Grow 2022–2026* action plan of the Queensland Government's *Creative Together 2020–2030*, including a focus on growing the scale and impact of existing arts and cultural events and supporting artists and arts businesses to participate in national and international activities that enhance access to new markets and audiences
- progressing construction of the \$175 million New Performing Arts Venue at the Queensland Performing Arts Centre, and delivery of critical infrastructure asset upgrades and maintenance works, including security enhancements and improved accessibility across the Queensland Cultural Centre
- appointing a First Nations Project lead to progress business cases to establish First Nations Cultural Centres in Cairns and Brisbane
- continuing to work with the First Nations Arts and Cultures Panel to ensure meaningful First Nations representation and engagement in designing and delivering funding and initiatives that elevate First Nations arts
- administering \$8.3 million over two years to support the preservation of the state's significant collections, in addition to the maintenance and management of the heritage-listed Queensland Cultural Centre as home to the state's leading cultural institutions. Investment will support key initiatives including:
  - \$6.3 million to enhance assessment management capability, undertake asset maintenance and improve security capabilities at the Queensland Cultural Centre
  - \$2 million for the development of an options assessment to improve flood resilience at the Queensland Cultural Centre
- contracting the Schools Touring services to ensure early years and primary and secondary school students in rural and remote Queensland communities have access to engaging, high-quality and curriculum-connected arts and cultural experiences
- administering investment of \$300,000 annually over four years to QMusic's and Triple A Murri Country's Goolwal Goolwal initiative, part of BIGSOUND, which will focus on strengthening First Nations programming, developing and showcasing First Nations musicians and music business leaders to an international audience
- contributing to new employment opportunities, helping build a sustainable and ethical First Nations arts sector, and propelling the growth of First Nations arts to pave the way for the Brisbane 2032 Olympic and Paralympic Games.

## Measuring our Success

In 2023–24, we will measure our success through the following key performance indicators:

- increased number of Aboriginal and Torres Strait Islander businesses securing government procurement
- increased value of government procurement from Aboriginal and Torres Strait Islander businesses
- services meet the needs of customers through grants and assistance schemes – in-home and community connection support
- improved outcomes for stakeholders who access cultural heritage services
- services are responsive and accessible
- service users identify as having improved financial literacy and resilience skills
- young people identify as having improved leadership capabilities, as a result of attending a youth leadership program
- increased utilisation of arts-owned and/managed arts and cultural facilities
- increased customer satisfaction with Arts Queensland investment programs delivering intended objectives.

# 04 Governance and Corporate Services

## Strengthening capability, innovation and governance

Strategy - Strengthen performance through contemporary governance best practice

Strategy - Improve departmental workforce inclusion and diversity

Strategy - Drive performance, innovation and service delivery improvements aligned to the government's priorities, through evaluations, reviews, data and feedback

Strategy - Build on and maintain workforce capability that is outcomes-focussed to consistently deliver service expectations

Strategy - Value our staff, support them through change, and assist them to engage in departmental programs that build leadership competencies and capability, and encourage innovation in line with our organisational values

Strategy - Invest in the learning and capability development of our staff, ensuring that their safety, health and wellbeing is a priority, with a focus on the attraction and retention of a skilled and diverse workforce

Strategy - Engage with staff on the outcome of the Working for Queensland survey and empower them to design approaches that make the department an employer of choice.

## Building an inclusive and diverse workforce

The department is committed to building an inclusive and diverse workforce where all employees feel safe and supported.

### Workforce profile

The department formerly known as the Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships, comprised 1,852.84 paid full-time equivalent (FTE) employees as at 30 June 2023, in line with Minimum obligatory human resource information (MOHRI) reporting requirements.

**Figure 1<sup>1</sup>: Workforce profile**

Service area	Active Paid FTE As at 30 June 2023 <sup>1</sup>
Treaty, Aboriginal and Torres Strait Islander Partnerships	327.50
Communities Services	250.02
Youth Engagement	12.30
Arts Queensland	122.21
Total FTE for Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts	712.03
Occupation types by FTE – 30 June 2023* *Data based on last full fortnight of June quarter	Percentage of total workforce
Frontline and frontline support	82.90%
Corporate	17.10%

<b>Appointment type by FTE</b>	<b>Percentage of total workforce (Calculated on headcount)</b>
Permanent	80.51%
Temporary	16.91%
Casual	0.19%
Contract	2.39%
<b>Employment status by headcount</b>	<b>Percentage of total workforce (Calculated on headcount)</b>
Full-time	87.78%
Part-time	11.16%
Casual	1.06%

1: Figure 1 outlines the FTE for the divisions and functions, as at 30 June 2023, that form the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts due to the machinery of government changes on 18 May 2023.

**Figure 2: Gender**

<b>Gender</b>	<b>Number (Headcount)**</b>	<b>Percentage of total workforce (Calculated on headcount)</b>
Woman	526	69.85%
Man	225	29.88%
Non-binary*	<5	<5

Notes

\*Privacy provisions: In tables where there are less than five respondents in a category, specific numbers to be replaced by <5

\*\*Headcount is higher than FTE as it counts all employees, and more than one person may equal one FTE (e.g. two x 0.5 part time employees may equal one FTE).

**Figure 3: Diversity target group data**

<b>Diversity groups</b>	<b>Number (Headcount)</b>	<b>Percentage of total workforce (Calculated on headcount)</b>
Women	528	70.12%
Aboriginal and / or Torres Strait Islander peoples	133	17.66%
People with disability	52	6.91%
Culturally and linguistically diverse—Speak a language at home other than English <sup>^</sup>	55	7.30%

Notes

<sup>^</sup> This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home.

**Figure 4: Target group data for Women in Leadership Roles**

<b>Women in leadership</b>	<b>Women (Headcount)</b>	<b>Women as percentage of total leadership cohort (Calculated on headcount)</b>
Senior Officers (Classified as s122 equivalent combined)	28	62.22%



Women in leadership	Women (Headcount)	Women as percentage of total leadership cohort (Calculated on headcount)
Senior Executive Service and Chief Executives (Classified as s122 equivalent combined)	10	50.00%

During 2022–23, the department made significant strides in promoting gender equality and inclusivity within its workforce. Currently, women hold 61.90 per cent of leadership roles, surpassing the public sector target of 50 per cent. Moreover, female employees make up 70.12 per cent of the total workforce, indicating a strong commitment to gender diversity. The department remains dedicated to addressing gender pay equity and continues to collaborate with the Public Sector Commission in this regard.

The department's culture and values embrace the principles of employee inclusion and valuing differences. This commitment is demonstrated through the implementation of the *Inclusion and Diversity Strategy 2021–2025*. In 2022, this strategy was reviewed in consultation with the inclusion and diversity network and now encompasses various initiatives aimed at improving employment outcomes for target groups.

In terms of Aboriginal and Torres Strait Islander workforce engagement, the department has made commendable progress, with 17.66 per cent of its employees identifying as being Aboriginal and/or Torres Strait Islander. This figure exceeds the public sector target of 4 per cent, highlighting the department's dedication to the inclusion of Aboriginal and Torres Strait Islander peoples. Furthermore, the department has made notable strides in employing individuals with disability, as 6.91 per cent of its workforce identifies as such. This figure is significantly higher than the public sector average of 3.40 per cent, although it falls slightly below the public sector target of 12 per cent. Nevertheless, the department remains committed to fostering a diverse and inclusive environment for employees with disability. The department is also working towards the target of 12 per cent of staff from non-English speaking backgrounds with 7.30 per cent of our current staff being from homes that speak another language than English.

Overall, the department's workforce planning and performance demonstrate a strong commitment to diversity, gender equity, and inclusion. The department's achievements in surpassing targets for women in leadership roles, Aboriginal and Torres Strait Islander employees, and employees with disability showcase its ongoing efforts to create a workplace that reflects and embraces the diversity of its employees.

## Work-life balance

The department is committed to providing and promoting flexible working arrangements for employees to improve the balance between their work and personal lives.

Employees can access a range of flexible working options based on how, when and where they work. These include working part-time, job sharing, utilising compressed hours, staggered start and finish times, and telecommuting from home or distributed work centres. Staff can also purchase leave or use their recreation and long service leave for parental and/or caring purposes.

Following the COVID-19 pandemic and at the peak of flu season, the department has continued to leverage the benefits of increased flexible work practices while maintaining a staff presence in the office working environment.

## Early retirement, redundancy and retrenchment

During the reporting period, two employees received a redundancy package at a cost of approximately \$144,500, excluding any leave that was owed.

## Strategic workforce planning and performance

In 2021, the department successfully developed and approved the *Strategic Workforce Plan 2021–2025*, entitled 'A Capable Workforce; A Quality Workforce'. This strategic plan serves as a crucial framework, aligning workforce initiatives with the department's priorities and acting as a consistent reference point for its workforce agenda. This plan was reviewed in 2022.

The objectives and strategies outlined in our *Strategic Workforce Plan 2021–2025* are strategically designed to support the realisation of the department’s vision. They are aimed at guiding the department in developing an agile, high-performing, professional, and innovative workforce that can effectively address both present and future business needs.

To cultivate a healthy workplace culture and foster inclusivity, the department has implemented various strategies and frameworks. These initiatives contribute to building an agile, forward-thinking organisation. Notable frameworks include the *Safety, Wellbeing and Injury Management Strategy* and *Operating Framework, Positive Performance Management Framework, Wellbeing Strategy* and the *Workforce Capability Framework 2021–2025*. These frameworks are all embedded in our departmental values, forming the foundation of our workforce practices.

Moreover, the department holds the distinction of being White-Ribbon accredited, reflecting our ongoing commitment to supporting employees in matters related to domestic and family violence. This accreditation highlights our dedication to creating a safe and supportive environment for all employees.

Overall, our strategic workforce planning and performance efforts are guided by the *Strategic Workforce Plan 2021–2025*, which ensures alignment with organisational priorities. By fostering a healthy workplace culture, promoting inclusivity, and upholding our core values, we are actively working towards building an agile and future-focused department.

## Developing our workforce capability

The department is committed to providing all employees with access to a range of learning and development opportunities to develop capabilities to meet their career aspirations. The department’s approach to capability development is underpinned by a growth mindset and maintains that all employees can grow and improve and should be supported in this by their leaders and colleagues.

During 2022–23, a range of learning and development activities were offered to staff, including role-specific capability training, professional development opportunities and skill development. Examples of these training opportunities included:

- values-based management training that focused on the personal strengths of managers to develop effective teams
- better decision-making training, delivered by the Queensland Ombudsman
- QUTeX Professional and executive education (short courses)
- practical emotional intelligence
- recruitment and selection.

During the reporting period, there were 2,347 training modules related to governance and legislative compliance completed by staff.

The department is committed to cultural capability in the integration and transformation of knowledge about Aboriginal and Torres Strait Islander cultures into work practices through initiatives such as:

- senior leaders and staff participating in cultural immersion, and cultural awareness training, at Cherbourg and Minjerribah (North Stradbroke Island)
- creating and developing specific career pathways options for Aboriginal and Torres Strait Islander peoples
- partnering with the Public Sector Commission to support the delivery of the Aboriginal and Torres Strait Islander Career Pathways Program
- coordinating the Cultural Agency Leaders group and the Culture and Reconciliation Working group.

Staff document their learning and career development plans in an annual Performance and Development Agreement (PDA).

The department encourages mentoring and employee mobility, to further support the career opportunities of all employees.

## Leadership and management development framework

Effective leadership is critical to ensuring we have a positive and supportive workplace culture focused on high performance, innovation and continuous improvement.

The department's approach to leadership development is underpinned by the public service leadership competencies for Queensland.

During 2022–23, staff participated in a range of leadership development programs including:

- LEAD4QLD
- People Matters
- Public Sector Management Program
- Learning to Lead
- Leader Support Series
- Executive Support Series
- Australian and New Zealand Executive Master of Public Administration.

## Attraction and retention strategies

Attracting and retaining a diverse talent pool drawn from all sections of the community is crucial to the department's ability to deliver effective services that reflect the community and its expectations.

The department offers a range of career pathways and benefits to support and retain a skilled and capable workforce. This includes offering competitive salary and working conditions to enable a work-life balance. The span of learning and development opportunities available demonstrates the department's continued commitment to developing staff capability and providing career pathways for our workforce, while staying true to our culture and values.

During 2022–23, the department continued to focus on implementing a range of recruitment and selection strategies to attract and retain staff. The department's recruitment and selection policy, supporting guidelines and templates were also reviewed and refreshed, and will be further reviewed with the implementation of *Recruitment and Selection Directive (07/23)*. To ensure currency, staff were provided with the opportunity to attend the best practice Public Sector Recruitment and Selection workshops during 2022–23.

During the year, we also partnered with the Public Sector Commission to attract, retain and develop Aboriginal and Torres Strait Islander public servants and public sector employees with disability. This included supporting staff to participate in the Career Pathways Service and partnering in policy development, to enhance employment outcomes for public servants living with disability.

## Employee induction

The department provides a comprehensive departmental induction program to support and orientate new employees to their environment, and to provide them with meaningful and relevant work as quickly as possible.

In 2022–23, the department's induction process was reviewed and refreshed to ensure alignment with its values. A range of mandatory modules were provided to new employees which were designed to:

- ensure a smooth transition into the department and work environment
- provide information on employment conditions and entitlements
- help new starters to understand the responsibilities and behaviours expected of them by the Queensland Government and the department
- provide an understanding of the function and operations of the department, as well as those of the business group or work unit
- provide an understanding of the department's culture and values.

All employees, including new employees, are required to undertake mandatory online courses through the department's learning management system to ensure they have the necessary skills and knowledge to deliver effective and efficient services.

## Employee health, safety and wellbeing

The *Strategic Workforce Plan 2021–2025* identifies the department's commitment to supporting employees' wellbeing and safety. This plan is supported by the *Wellbeing Strategy 2022–2025*, Health, Safety and Wellbeing Policy and related procedures and guidelines, which aim to:

- establish and maintain a workplace that is free from risks to the health, safety and wellbeing of individuals
- maintain a workplace in which employees strive for optimum levels of wellbeing
- detail the agreed employer or employee responsibilities, including responsibilities for reporting workplace hazards and incidents.

During the reporting period, measures were implemented to improve workplace health, safety and wellbeing across the department. These included:

- providing ongoing employee support through the department's Employee Assistance Program delivered by Benestar, including a range of services such as Manager Assist, on-site employee support and a dedicated support line for Aboriginal and Torres Strait Islander staff
- producing regular communications to promote a positive workplace culture including, regular updates on human resource matters and distribution of a weekly wellbeing newsletter
- promoting wellbeing and health initiatives including, Mental Health Week and Safe Work Month
- rolling out Mental Health First Aid training for interested staff
- implementing the annual influenza vaccination program
- implementing the departmental *Wellbeing Strategy 2022–2025* and the *Wellbeing Action Plan 2022–2023*, and providing access for our staff to the wellbeing portal
- hosting weekly all staff online forums led by the Director-General and other senior leaders, to ensure staff stay connected, share best practice advice, celebrate success, and provide direct access to information from senior leaders
- ensuring the department's response to the COVID-19 pandemic was contemporary and evidence-based
- managing the risk of psychosocial hazards at work code of practice.

## Employee opinion survey

The Working for Queensland (WfQ) Survey is an annual survey that provides workforce and workplace insights, with the results used to drive positive workplace change. In 2022, the survey underwent a redesign to better capture the day-to-day employment experiences of public servants in Queensland, and include new questions focused on health and wellbeing, fairness and equity, and diversity experiences.

Due to the machinery of government changes in May 2023, the collation of whole-of-department figures related to the WfQ survey has not been possible for the renamed Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

The department is looking forward to the results from the 2023 survey to inform workforce and workplace initiative design and interventions.

## Embedding a culture of human rights

The department gives regard to the *Queensland Human Rights Act 2019* (HR Act) within all aspects of decision-making, policies, processes and practices to ensure an organisational culture that respects, protects and promotes all human rights.

During 2022–23, the department had undertaken the following activities to further the objects of the HR Act:

### **Staff awareness, education and development**

- Human rights training forms part of the department's induction program, with all new employees automatically enrolled on commencement of employment. Ongoing HR Act refresher training modules are undertaken by all staff every two years.

- As at 30 June 2023, 178 employees completed or refreshed the HR Act initial awareness mandatory training. To further support the department in embedding human rights, scenarios were developed to support staff in varied roles and business areas to meet their requirements as they relate to the HR Act.
- Quarterly dashboard reports were provided to Managers in business areas to ensure compliance with training requirements.
- The department raised awareness of the Universal Declaration of Human Rights, with the theme ‘Close to Home’, during Human Rights Week from 1 to 10 December 2022 across internal and external channels. This included sharing content from the Queensland Human Rights Commission as well as promoting events and discussion amongst staff.
- Departmental staff were provided individual training and coaching/mentoring on human rights outside of the mandatory online module.
- Arts Queensland Legal Services staff attended legal seminars/conferences related to human rights law during the reporting period (as part of the mandatory requirements for Continuing Professional Development).
- The department’s senior leadership team is committed to embedding human rights which is evident in: the consideration and application of human rights in all departmental briefings, submissions and materials that accompany legislative processes; Board of Management consideration of human rights reports and discussions on the department’s progress in creating a human rights culture; inclusion of a reference to the value of human rights in key corporate documents (such as the Strategic Plan); and active promotion of staff participation in human rights training.

### **Community consultation and engagement about human rights**

- The Interim Truth and Treaty Body leads community engagement and co-design for Path to Treaty actions. Membership comprises senior leaders of Aboriginal and Torres Strait Islander communities, and non-Indigenous experts in government and law. The Interim Truth and Treaty Body worked with the department to co-design the *Path to Treaty Act 2023*, including conducting extensive community engagement in relation to the legislation. The main principle for administering the Act is to ensure that, in partnership and good faith, the rights and history of Aboriginal and Torres Strait Islander peoples are acknowledged and respected in accordance with the HR Act and the principles of the United Nations Declaration on the Rights of Indigenous Peoples.
- The *Many Voices Queensland Aboriginal and Torres Strait Islander Languages Policy* (the Many Voices Policy) is a whole-of-government policy, led by the department, which is being delivered through a whole of government action plan. Through Many Voices, the Queensland Government will continue to acknowledge, protect, preserve, promote and actively practice Aboriginal and Torres Strait Islander languages recognising that using language is a distinct cultural right under section 28 of the HR Act. Queensland has committed to the Languages Policy Partnerships, which fulfils the National Agreement on Closing the Gap and achieving target 16—that by 2031, there is a sustained increase in the number and strength of Aboriginal and Torres Strait Islander languages being spoken.
- Queensland State Archives First Nations Languages Program supports the Many Voices policy, as well as Target 16 of Closing the Gap, and section 28 of the HR Act. The program supports community members to revitalise Aboriginal and Torres Strait Islander languages in their own communities. The ongoing program includes research of the archival collection to identify and describe traditional languages within archival records, rather than using typical archival or government terms, making them accessible for Aboriginal and Torres Strait Islander peoples. In 2022–23 the program also facilitated two language research workshops for 27 community members from across 32 language groups in Queensland and Zenadh Kes (the Torres Strait).
- Arts Queensland released the Cultural Engagement Framework, a collaboration between the First Nations Arts and Cultures Panel and Arts Queensland to inform and guide respectful engagement with First Nations peoples, organisations and communities in the development and presentation of arts and cultural work. The Framework aligns with the *Human Rights Act 2019* and the United Nations Declaration on the Rights of Indigenous Peoples.
- The Office for Youth undertook consultation with young people aged 12 to 25 across Queensland to identify issues of importance to them for the development of the forthcoming Young Queenslanders’s Strategy (YQS). During the consultation, young people raised concerns about discrimination related to a range of issues including racial, cultural and gender identification in various environments such as at

school and in the workplace. Information collected as part of the consultation has informed the development of the draft YQS which models a rights-affirming approach.

- In February 2023, the Queensland Government released its response to the *Review of the Public Records Act 2002* (the PR Act), supporting, or supporting-in-principle, all 27 recommendations of the independent panel. The Review's recommendations included a focus on First Nations peoples, digital technology advancements and impacts, community expectations for accountability, transparency of government and diversity of public authorities under the PR Act.
- From 16 February to 20 March 2023, consultation on a Consultation Regulatory Impact Statement was undertaken. As part of the ongoing implementation of the response, workshops were held to engage with the community about potential amendments to the PR Act. Led by First Nations Archives Advisor Dr Rose Barrowcliffe, workshop participants discussed a range of issues including legislative and operational options to enable greater recognition of the self-determination of First Nations peoples through Indigenous Data Sovereignty, Indigenous Data Governance and Indigenous Cultural Intellectual Property. A broad online mailout promoted the event with stakeholders who were identified through engagement with the Path to Treaty Office. There were 113 attendees at the event including Queensland public authorities, independent historians and researchers, national bodies and universities. A report is being prepared by Dr Rose Barrowcliffe on the issues and proposals discussed, with recommendations for further action to be made.

### **Awareness raising and support for related entities**

- All funded services are required to comply with the Human Services Quality Framework which stipulates that organisations provide services in a manner that upholds people's human and legal rights (HSQF Standard 4: Safety, Wellbeing and Rights (Indicator 4.1)). Request for quote documentation for Social Services require all tenderers to evidence compliance with the Human Services Quality Framework.

### **Review of policies, procedures and legislation**

#### Legislative compliance

- The department's Legislative Obligations Schedule outlines the legislative obligations of staff related to legislation, including the HR Act, that is within the scope of the department's Legislative Compliance Framework. Delegations which operationalise the legislation and authorise staff to act, are reviewed to take into account the department's legislative obligations including those under the HR Act.
- During the reporting period, the department ensured that all corporate governance frameworks, policies and procedures, including those related to human resources, were reviewed and updated as required, in line with the HR Act. Following the machinery of government changes in May 2023, the department has commenced the review of corporate governance frameworks, policies and procedures to ensure their currency and relevance, including giving proper consideration as to whether they are compatible with the HR Act.

#### Treaty, Aboriginal and Torres Strait Islander Partnerships

- The *Path to Treaty Act 2023* was developed by the Department in co-design with the Interim Truth and Treaty Body and passed by the Queensland Parliament in May 2023. It responds to generations of calls from Aboriginal and Torres Strait Islander peoples in Queensland for a formal agreement (a treaty or treaties) which recognises Aboriginal and Torres Strait Islander peoples as the original custodians of the land, waters and air and provides a just and realistic foundation for a reframed relationship - an agreement that delivers broad ranging, substantive outcomes for Aboriginal and Torres Strait Islander peoples (including advancement of cultural rights) and the wider Queensland community.
- The *Path to Treaty Act* also included amendments to the *Aboriginal and Torres Strait Islander Communities (Justice, Land and Other Matters) Act 1984* (JLOM Act) to remove or repeal aspects that did not support the achievement of the Queensland Government's policy objectives, in particular, the commitment to a reframed relationship and compatibility with human rights.
- Human rights certificates were developed with respect to the *Liquor (Mornington) and Other Legislation Amendment Regulation 2022* (Amendment Regulation) and the *Liquor (Kowanyama) and Other Legislation Amendment Regulation 2022* made under the *Liquor Act 1992* (Liquor Act) and the JLOM Act.
- Due to Mornington and Kowanyama Shires' requests to maintain a ban on home brew, and home brew equipment following the introduction of an alcohol carriage limit, the following human rights were engaged

by the Amendment Regulation: equal protection of the law without discrimination (section 15(3) of the HR Act); and right to property (section 24 of the HR Act).

- The provisions in the JLOM Act regarding home brew constitute a 'special measure' under the *Racial Discrimination Act 1975* (Cth). It was recommended that human rights engaged in relation to these purposes were reasonable and justifiable to support local decision-making around alcohol management to impose constraints on individual liberties in favour of promoting safety for the broader community.

#### Arts Queensland

- An assessment of human rights is being undertaken as a part of the review of the following enabling legislation for the five Arts Statutory Bodies:
  - *Libraries Act 1988*
  - *Queensland Art Gallery Act 1987*
  - *Queensland Museum Act 1970*
  - *Queensland Performing Arts Trust Act 1977*
  - *Queensland Theatre Company Act 1970*.

#### Queensland State Archives

- Queensland State Archives worked with Dr Rose Barrowcliffe to undertake consultations regarding Indigenous Data Sovereignty, Indigenous Data Governance and Indigenous Cultural Intellectual Property as part of the review of the *Public Records Act 2002*. These matters will continue to be considered in the scope of the broader Path to Treaty process.

#### Complaints with human rights engagement

##### Internal (staff grievances/complaints)

- The department has successfully integrated the identification and response management to human rights matters via the management of ethical standards referrals. While the Ethical Standards Unit did not receive any complaints directly referring to the HR Act, four referrals implicating the HR Act were identified between 1 July 2022 and 30 June 2023. All four complaints were finalised with no further action.

##### External (customer complaints)

- All external (customer) complaints received by the department are assessed to determine if the complainant's human rights may have been adversely impacted. This assessment is undertaken irrespective of whether or not the complainant references a human rights breach in their complaint.
- During 2022–23, the department had three customer complaints that were identified to engage various human rights with one being resolved and unsubstantiated and two currently being progressed.

#### Future plans

- Internal Audit has a flexible and agile approach that allows for ad hoc or focused reviews to be included in the Internal Audit Plan based on new or emerging risks. Consideration is being given to including a review of the department's HR Act implementation in 2023–24 or future years.
- Queensland's Path to Treaty is set to reframe the relationship with Aboriginal and Torres Strait Islander peoples. To effectively reframe the relationship, Queensland Government agencies must ensure they are ready to participate in future truth-telling and treaty processes. This will require agencies to rethink the way they engage and how they are structured to ensure that they operate in line with the principles of the HR Act, United Nations Declaration on the Rights of Indigenous peoples and any future treaty-making frameworks. The *Path to Treaty Act 2023* provides for the legislative structures to progress truth-telling, healing and Treaty making. A Truth-telling and Healing Inquiry is in the process of being established and will be an independent Inquiry into the historical and ongoing impacts of colonisation in Queensland. A First Nations Treaty Institute will build and support First Nations treaty readiness, co-develop a Treaty-Making Framework (for conducting Treaty negotiations) and, progress relevant actions from the Inquiry.
- In April 2023, Queensland State Archives established the First Nations Metadata Team to help prepare government agencies for the upcoming Truth-telling and Healing Inquiry. This has included identifying agencies, and their associated archival records, that have had the greatest impact on Aboriginal and Torres Strait Islander peoples; and devising a research methodology by which agencies can undertake their own histories, providing better access to records relating to Aboriginal and Torres Strait Islander

peoples, and developing supporting resources that will help agencies prepare for the Inquiry. Queensland State Archives is working with the Community and Personal Histories team, and the Path to Treaty Office, within the department, to look at ways of supporting community members and government agencies prepare for, and engage with, the Truth-telling and Healing Inquiry.

- The Office for Youth is developing the new YQS to protect and promote the rights of young Queenslanders by ensuring that it is based on a rights-affirming framework. The new YQS will contain inclusive language and information about diversity and equity to further highlight the rights of young people.

## Risk management

Risk management is a key element of good corporate governance. The department's Enterprise Risk Management Framework provides the mechanisms for ensuring risks are identified, assessed, and treated in a systematic way with a consistent approach to prioritising, escalating and responding to risks. The framework is a critical component of our strategic and operational planning and decision-making, service delivery, business continuity management and fraud and corruption control system, in ensuring the department achieves its strategic objectives.

Our department's risk management framework meets the requirements of the *Financial Accountability Act 2009*, *Financial and Performance Management Standard 2019* and Queensland Treasury's whole-of-government risk management guidelines. The framework also aligns with the *AS/NZS ISO 31000:2018 Risk management — Guidelines and other best practice risk and resilience methodologies*.

In accordance with the *Financial Accountability Act 2009*, overall accountability for risk management resides with the Director-General, is exercised through the Board of Management and is the responsibility of all staff throughout the department. The department's Audit and Risk Committee assists the Director-General in the oversight of the effectiveness of the risk management framework. This approach ensures identified risk events that may impact on the delivery of the department's strategic objectives, are effectively managed in a structured and coordinated manner, and are reflected in the department's culture and practices.

During 2022–23, the department:

- facilitated a series of Operational Risk Workshops with different business areas to assist in the identification of operational risks for 2022–23 and the alignment of causes and consequences against existing controls and risk treatments. These workshops resulted in improving the quality of operational risk registers, streamlining reporting and building capability in risk management across the department.
- continued to implement the department's risk management framework, including the risk appetite statement and risk management methodology
- continued to develop strategic and operational risk registers to support the systematic identification, assessment, review and monitoring of enterprise-wide risks
- continued to prepare quarterly Enterprise Risk reports, providing a holistic view of the department's 'top' risks to the Board of Management for their decision-making, and to the Audit and Risk Committee for their oversight.

## Fraud and corruption control

The department is committed to an organisational culture where any act of fraud or corruption is not tolerated. This commitment requires staff to act ethically and professionally in their dealings with other staff, clients and service providers. The Fraud and Corruption Control Sub-Committee (FCCSC), which reports to the Finance Committee, continued to exercise its mandate to provide oversight of the department's fraud and corruption prevention program, and to monitor the effectiveness of internal controls and compliance with relevant legislation and government practice requirements, through its quarterly meetings.

During 2022–23, the department:

- developed the *Fraud and Corruption Control Action Plan 2020–2023 Annual Report* for the period ending 30 June 2022
- conducted annual fraud scenario tests on contract management to identify control weaknesses and gaps in the department's relevant systems, processes and policies and reported the outcomes and recommendations to the Finance Committee



- continued to implement the department's Fraud and Corruption Control Policy and Procedure through active monitoring and oversight by the FCCSC
- continued improving the fraud and corruption control risk register to support the systematic identification, assessment, review and monitoring of fraud risks within the department
- continued to prepare quarterly fraud and corruption control risk register reports to provide the Finance Committee with assurance that the department's fraud risks are adequately being managed and monitored
- reported the high-rated fraud and corruption control risks in the quarterly risk report to the Board of Management to support their decision-making and oversight
- continued strengthening the department's resilience to fraud and corruption through regular monitoring by the FCCSC and the implementation of a variety of training and awareness raising strategies, such as the information security awareness campaign, to foster an ethical organisational culture.

## Code of Conduct and Public Sector Ethics

The *Code of Conduct for the Queensland Public Service* (the Code of Conduct) is based on the ethics, principles and associated set of values prescribed by the *Public Sector Ethics Act 1994*. It also contains standards of conduct for each of the ethics' principles, namely:

- integrity and impartiality
- promoting the public good
- commitment to the system of government
- accountability and transparency.

During the year, 519 employees completed training in public sector ethics based on the Code of Conduct and principles as outlined in the *Public Sector Ethics Act 1994*. A review will be undertaken on the mandatory training needs of the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts with the new areas of responsibility coming into the department.

The department's Ethical Standards Unit deals with corrupt conduct matters (including fraud and corruption) and provides expert and high-level advice about conflicts of interest, public interest disclosures, complaints management and other integrity-related matters.

This work is integral to the department's prevention, detection and response in relation to corrupt conduct and other integrity-related matters.

During 2022–23, the department demonstrated its commitment to integrity through setting, implementing and monitoring integrity standards and through managing non-conformance. This included:

- developing new and updated integrity-related policies and procedures for reporting corrupt conduct and public interest disclosures, fraud and corruption prevention, conflicts of interest and contact with lobbyists
- reviewing the department's integrity framework, which sets out the elements necessary to prevent, detect and respond to alleged corrupt conduct and other integrity-related matters
- implementing effective departmental-wide, anti-fraud and anti-corruption plans, policies and procedures including: the department's new and updated fraud and corruption control policy and plan, corrupt conduct prevention policy and plan and public interest disclosure policy and procedure
- increasing awareness about fraud and corruption risks through targeted awareness campaigns, such as International Fraud Awareness Week and International Anti-Corruption Day, and through collaboration with departmental governance committees and communities of practice encouraging the internal and external reporting of suspected wrongdoing
- effectively assessing and dealing with suspected wrongdoing.

## Management of suspected corrupt conduct and misconduct

Allegations of corrupt conduct, or a breach of the *Code of Conduct for the Queensland Public Service* involving a departmental employee, are reported to Ethical Standards. The matter is assessed with consideration given to the definition of corrupt conduct outlined in section 15 of the *Crime and Corruption Act 2001* and the *Public Interest Disclosure Act 2010*.

During 2022–23, the department received 26 referrals. Of the 26 referrals, three were assessed as corrupt conduct matters, 21 as misconduct matters, and two matters did not reach the threshold of misconduct/corrupt conduct or remained in assessment.

## Internal Audit

Internal audit is a key component of the department's corporate governance. It provides independent assurance that the department's policies, operations, systems and procedures meet appropriate standards of effectiveness, efficiency, propriety, regulatory requirements and good business practice, while adequately recognising and managing risk and complying with internal policies.

The department's Internal Audit Unit operates in accordance with an approved Internal Audit Charter as required under the *Financial and Performance Management Standard 2019*. The charter defines the purpose, authority and roles and responsibilities of the function and is consistent with the requirements of the *International Standards for the Professional Practice of Internal Auditing* as set by the Institute of Internal Auditors.

The Internal Audit Unit applies and upholds the principles of integrity, objectivity, confidentiality and competency under the Institute of Internal Auditors' formal *Code of Ethics*. The charter authorises appropriate access to all functions, records, property and personnel within the department as well as direct access to the Chair and independent members of the Audit and Risk Committee.

The Internal Audit Unit provides a broad range of assurance, advisory and support activities in line with the Internal Audit Plan endorsed by the Audit and Risk Committee and approved by the Director-General.

For the internal audit reviews scheduled within the 2022–23 Strategic Internal Audit Plan:

- three have been finalised
- three are in the process of being finalised
- one has been deferred for consideration into future years
- one has been transferred in from another agency due to machinery of government changes and is in the process of being finalised
- two, which were in the process of being finalised, transferred to another agency due to machinery of government changes
- two have been cancelled due to the machinery of government changes.

Internal Audit also provided continual advice and assurance against ad hoc reviews as requested by management.

The Internal Audit Unit applies a risk-based approach to strategic internal audit planning and triaging its program of work. Collaboration with the corporate risk management function ensures appropriate coverage of risks and controls across the department.

The Internal Audit Unit also coordinates its activities with the Queensland Audit Office to obtain satisfactory audit coverage and minimise duplication of effort, and has a quality improvement program to ensure the effective, efficient and economical operation of the function.

## External scrutiny

### Auditor-General

The Auditor-General, supported by the Queensland Audit Office and in accordance with the *Queensland Auditor-General Act 2009*, conducts the financial and performance audits of the department.

During the reporting period, the Queensland Audit Office continued with its audit review program and progressively released its performance reports.

### Queensland Public Sector Commission

The department provides quarterly Conduct and Performance Excellence (CaPE) data to the Queensland Public Sector Commission which is published on the Queensland Government website: [www.forgov.qld.gov.au/human-resources/employee-management-conduct-and-performance/conduct-and-performance/conduct-and-performance-data](http://www.forgov.qld.gov.au/human-resources/employee-management-conduct-and-performance/conduct-and-performance/conduct-and-performance-data)

## Queensland Ombudsman

The Queensland Ombudsman is the oversight agency for the Public Interest Disclosure Act 2010 which has a purpose of facilitating the disclosure, in the public interest, of information about wrongdoing in the public sector and to provide protection for those who make disclosures. In 2022–23, the department assessed three Public Interest Disclosures.

## External Reviews

In 2022–23, the department commissioned KPMG to undertake independent reviews of the Queensland Community Services Scheme and the Community Transport initiative. Findings of the reviews informed the department's approach to funding services from July 2023.

## Information systems and record-keeping

The department manages records, using both business information systems and dedicated systems, through a suite of policies that direct staff as to their roles and responsibilities regarding records management.

The department's information and communication technology-enabled business initiatives are provided by the Department of Child Safety, Seniors and Disability Services (DCSSDS), as part of an overarching Memorandum of Understanding for the provision of corporate services.

The department meets the accountability requirements of the *Queensland Public Records Act 2002* and complies with the General Retention and Disposal Schedule to maintain accurate records for accountability and business continuity.

The department has commenced the implementation of the records governance policy and is working in partnership with DCSSDS to establish the processes required to ensure successful transitioning from paper-based records to digital record-keeping.

## Information security attestation

During the mandatory annual Information Security reporting process, the Director-General attested to the appropriateness of the information security risk management within the department to the Queensland Government Chief Information Security Officer, noting that appropriate assurance activities have been undertaken to inform this opinion and the department's information security risk position.

## Online open data reporting

Content for the following annual reporting requirements can also be accessed on the Queensland Government data website at <https://data.qld.gov.au>:

- consultancies, overseas travel, and Queensland Languages Services Policy.

# 05 Looking forward

In 2023–24, our department will continue to strengthen its organisational capability, innovation and governance to deliver effective, culturally responsive and agile services, through the following key strategies:

## Corporate Services

- develop an inclusive, flexible, compassionate and culturally safe workplace that embodies cultural integrity; and respects, protects and promotes the human rights of all Queenslanders
- influence other public sector entities to increase their capacity to be culturally safe and responsive to the needs of Aboriginal and Torres Strait Islander Queenslanders, to develop place-based solutions, and to model dynamic, diverse and shared leadership at all levels of their organisation
- strengthen performance through contemporary governance practice to drive innovation and service delivery improvements
- reinforce a strong commitment to governance and integrity to ensure public confidence
- invest in the learning and capability development of our staff, ensuring that their safety, health and wellbeing are prioritised, with a focus on the attraction and retention of a skilled and diverse workforce
- engage with staff to harness their voices and build workplaces that support the Department's ambition as an employer of choice.

## Measuring our success

In 2023–24, we will measure our success through the following key performance indicators:

- increased workforce diversity
- improved results through the Working for Queensland Survey.

# 06 Appendices

## Appendix 1 – Our Legislation

Legislation administered by the Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships, Minister for Communities and Minister for the Arts as at 30 June 2023

### **Treaty, Aboriginal and Torres Strait Islander Partnerships**

- *Aboriginal and Torres Strait Islander Communities (Justice, Land and Other Matters) Act 1984* (except to the extent administered by the Deputy Premier, Minister for State Development, Infrastructure, Local Government and Planning and Minister Assisting the Premier on Olympic and Paralympic Games Infrastructure; and the Attorney-General and Minister for Justice and Minister for the Prevention of Domestic and Family Violence); (sections 4, 8, 64-67, 70 and 71 jointly administered with the Attorney-General and Minister for Justice and Minister for the Prevention of Domestic and Family Violence)
- *Aboriginal Cultural Heritage Act 2003*
- *Family Responsibilities Commission Act 2008*
- *Meriba Omasker Kaziw Kazipa (Torres Strait Islander Traditional Child Rearing Practice) Act 2020*
- *Path to Treaty Act 2023*
- *Torres Strait Islander Cultural Heritage Act 2003*

### **Communities**

- *Community Services Act 2007*
- *Public Records Act 2002*

### **Arts Queensland**

- *Libraries Act 1988*
- *Queensland Art Gallery Act 1987*
- *Queensland Museum Act 1970*
- *Queensland Performing Arts Trust Act 1977*
- *Queensland Theatre Company Act 1970*
- *Schools of Arts (Winding Up and Transfer) Act 1960*
- *Schools of Arts (Winding Up and Transfer) Act Amendment Act 1981.*

## Appendix 2 – Statutory bodies

The following statutory bodies and authorities prepare separate annual reports that are provided to the Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships, Minister for Communities and Minister for the Arts.

Name of body as described in the constituting Act	Constituting Act	Annual reporting arrangements
Commissioner (Meriba Omasker Kaziw Kazipa)	<i>Meriba Omasker Kaziw Kazipa (Torres Strait Islander Traditional Child Rearing Practice) Act 2020</i>	Annual report to Parliament
Community Enterprise Queensland Board of Management	<i>Aboriginal and Torres Strait Islander Communities (Justice, Land and Other Matters) Act 1984 (the Act)</i>	Annual report to Parliament
Family Responsibilities Commission	<i>Family Responsibilities Commission Act 2008</i>	Annual report to Parliament
Queensland Art Gallery Board of Trustees	<i>Queensland Art Gallery Act 1987</i>	Annual report to Parliament
Board of the Queensland Museum	<i>Queensland Museum Act 1970</i>	Annual report to Parliament
Queensland Performing Arts Trust	<i>Queensland Performing Arts Trust Act 1977</i>	Annual report to Parliament
Queensland Theatre Company	<i>Queensland Theatre Company Act 1970</i>	Annual report to Parliament
Library Board of Queensland	<i>Libraries Act 1988</i>	Annual report to Parliament

## Appendix 3 – Service Delivery Statements

### 2022–23 Performance statement

The following section provides details of the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts' performance against the 2022–23 Budget Paper 5—Service Delivery Statements as at 30 June 2023.

### Treaty, Aboriginal and Torres Strait Islander Partnerships

#### Objective

To increase the social and economic opportunities of Aboriginal and Torres Strait Islander peoples.

#### Description

This service area aims to increase the social and economic participation of Aboriginal and Torres Strait Islander Queenslanders by:

- delivering key initiatives that empower individuals, businesses and communities to achieve their economic aspirations
- driving the whole-of-government Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy
- leading the Queensland coordination and implementation of the National Agreement on Closing the Gap
- leading the development of the new Aboriginal and Torres Strait Islander Economic Strategy
- reframing the relationship with Aboriginal and Torres Strait Islander Queenslanders through Path to Treaty
- providing Aboriginal and Torres Strait Islander Queenslanders a greater voice through Indigenous Voice reform
- building local Aboriginal and Torres Strait Islander authority and governance, and establishing local decision-making bodies through the Local Thriving Communities reform
- supporting communities to protect and value Aboriginal and Torres Strait Islander cultures, language, histories and heritage.

Treaty, Aboriginal and Torres Strait Islander Partnerships	Notes	2022–23 Target/Est	2022–23 Actual
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Overall customer satisfaction with cultural heritage services provided by the department		75%	76%
Number of Aboriginal and Torres Strait Islander businesses securing government procurement	1	450	591
Value of government procurement from Aboriginal and Torres Strait Islander owned businesses	2	\$350M	\$442M
<i>Efficiency measures</i>			
Average cost per cultural heritage search request processed	3	\$25	\$20
Total cost per hour of policy provided for Aboriginal and Torres Strait Islander peoples	4	\$103	\$99

#### Notes:

1. This is a whole-of-government service standard which measures the effectiveness of the Queensland Government's progress in growing the number of Aboriginal and Torres Strait Islander businesses that have secured government procurement. The department contributes to this measure by connecting agency and industry business supply and employment opportunities, and by linking investments that support Aboriginal and Torres Strait Islander businesses to build capability/capacity to win procurement contracts. The 2022–23 final actual figure is greater than the target due to Queensland Government agencies promoting and enabling a positive internal environment to focus on Aboriginal and Torres Strait Islander procurement, increasing their use of innovative and targeted sourcing strategies and improving cultural competencies of government buyers.
2. This is a whole-of-government service standard which measures the Queensland Government's progress in increasing the total value of government procurement from Aboriginal and Torres Strait Islander businesses. The department connects agency and industry business supply and employment opportunities, and links investments that support Aboriginal and Torres Strait Islander businesses to build capability/capacity to win procurement contracts. The 2022–23 final actual figure is greater than the target due to Queensland Government agencies promoting and enabling a positive internal environment to focus on Aboriginal and Torres Strait Islander procurement, increasing their use of innovative and targeted sourcing strategies and improving cultural competencies of government buyers.

3. The average cost per cultural heritage search request is lower than the 2022–23 target estimate due to higher volumes received and processed in the financial year.
4. The 2022-23 actual cost of policy advice of \$99 per hour is lower than the 2022–23 target estimate of \$103 per hour as a result of work efficiencies.

## 2021–2022 Final data – Aboriginal and Torres Strait Islander Partnerships

At the time of publication of the former Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships' 2021–22 Annual Report, the data was the following table was incomplete. The actual data as at 30 June 2022 is now included in the following below.

Aboriginal and Torres Strait Islander Partnerships	Notes	2021–22 Target/Est	Data published (as at 31 March 2022)	2021–22 Actual
<b>Service standards</b>				
<i>Effectiveness measure</i>				
Number of Aboriginal and Torres Strait Islander businesses securing government procurement	1	450	475	535
Value of government procurement from Aboriginal and Torres Strait Islander owned businesses	2	\$350M	\$338M	\$440M

Notes:

1. This is a whole-of-government service standard which measures the effectiveness of the Queensland Government's progress in growing the number of Aboriginal and Torres Strait Islander businesses that have secured government procurement. The department contributes to this measure by connecting agency and industry business supply and employment opportunities, and by linking investments that support Aboriginal and Torres Strait Islander businesses to build capability/capacity to win procurement contracts. The 2021–22 final actual figure is greater than the target due to Queensland Government agencies promoting and enabling a positive internal environment to focus on Aboriginal and Torres Strait Islander procurement, increasing their use of innovative and targeted sourcing strategies and improving cultural competencies of government buyers.
2. This is a whole-of-government service standard which measures the Queensland Government's progress in increasing the total value of government procurement from Aboriginal and Torres Strait Islander businesses. The department connects agency and industry business supply and employment opportunities, and links investments that support Aboriginal and Torres Strait Islander businesses to build capability/capacity to win procurement contracts. The 2021–22 final actual figure is greater than the target due to Queensland Government agencies promoting and enabling a positive internal environment to focus on Aboriginal and Torres Strait Islander procurement, increasing their use of innovative and targeted sourcing strategies and improving cultural competencies of government buyers.



## Community Services

### Objective

Support communities to thrive by building their resilience, providing aid in recovery from natural disasters, improving the social and economic inclusion and wellbeing of all Queenslanders, and preserving community history.

### Description

The service area:

- supports the Queensland community service system through place-based and community-focused approaches to building community wellbeing
- promotes and invests in strategies that support inclusion, participation, and cohesion for Queensland communities
- facilitates the provision of low intensity in-home and community connection supports through the Queensland Community Support Scheme to eligible people who, with a small amount of assistance, can maintain or regain their independence and continue living safely in their homes and communities
- delivers programs that increase financial resilience and ease cost of living pressures for low-income households
- leads and supports human and social recovery and resilience in disaster-impacted communities
- implements strategies that promote and preserve the Queensland State Archive collection and make it accessible for the benefit of current and future generations.

Community Services	Notes	2022–23 Target/Est	2022–23 Actual
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Percentage of Community Recovery Emergency Hardship Assistance applications processed for payment within 24 hours	1	80%	88.2%
Percentage increase in online engagement with the archival collection held at Queensland State Archives	2	5%	0%
Percentage of contracted service capacity for in-home and community connection support used	3	65%	59%
<i>Efficiency measure</i>			
Cost to Queensland State Archives per record accessed	4	\$1.00	\$0.93

Notes:

1. For the 2022–23 financial year, the actual result for this measure exceeded the target by 8.2%, demonstrating that more Emergency Hardship Assistance applications were processed for payment within 24 hours than targeted.
2. The 2022–23 Target Estimate was unable to be met due to the considerable decline in usage of Queensland State Archives' traditional social media platforms, which aligned with the post pandemic return to normalcy. This reflects a global industry trend in the reduced use of these social media platforms, post-COVID isolation measures.
3. The 2022–23 Target Estimate was unable to be met due to impacts of COVID on the community, sustained social service sector workforce shortages; and increasing costs of service delivery. Review conducted in 2022–23 has facilitated program improvements including longer term contracts, revised standardised metrics and redefined service type definitions. Contracts commencing in July 2023 have greater funding certainty and improved program metrics, leading to enhanced workforce attraction and capacity of providers.
4. Due to service improvements and efficiencies, this service standard has been discontinued as it no longer represents a material proportion of the budget for the service. A new service standard 'Average cost per record to manage and maintain the Queensland State Archive collection' will be introduced to better measure the efficiency of the service.

## Arts Queensland

### Objective

Enhance Queenslanders' access to arts and culture through investment in the creation, development and presentation of arts product, cultural experiences and cultural infrastructure.

### Description

The service area:

- manages investment programs that support individual artists and arts and cultural organisations
- supports capital infrastructure that provides public spaces for arts production and engagement
- maintains Queensland's premier cultural assets
- provides arts and cultural policy and strategy advice to the Queensland Government.

Arts Queensland	Notes	2022–23 Target/Est	2022–23 Actual
<b>Service: Investment programs</b>			
<b>Service standards</b>			
<i>Effectiveness measure</i>			
Percentage of grant recipients who are satisfied Arts Queensland investment programs delivered intended objectives	1	>90%	99%
<i>Efficiency measure</i>			
Government funding provided direct to arts and cultural sector as a proportion of total investment program budget	2	88%	91%
<b>Service: Facilities management</b>			
<b>Service standards</b>			
<i>Effectiveness measure</i>			
Utilisation of arts-owned and/or managed arts and cultural facilities	3	5,197,600 visitors	5,860,086
<i>Efficiency measure</i>			
Percentage cost of delivering facilities management	4	<10%	10.4%
Notes:			
1. The variance between the 2022-23 target/estimate and the 2022-23 actual result reflects the high proportion of grant recipients reporting they are very satisfied or satisfied Arts Queensland investment programs.			
2. Target was exceeded mainly due to increased grant program funding payments, and operational costs efficiencies during the year.			
3. The variance between the 2022–23 Target/Estimate and 2022–23 Actual is due to onsite visitation progressively returning to pre-COVID-19 levels.			
4. Target was not met due to reallocation of funding for facilities management to flood mitigation and resilience works, in the 2022-23 budget, following the February 2022 flood event.			

## Youth Engagement

### Objective

Progress and support the development of relevant Queensland government policies, programs and services, including through the engagement of young people, and provide opportunities to strengthen youth leadership capabilities.

### Description

The service area supports the engagement of Queensland's young people to inform government policies, programs and services that impact them. It provides opportunities for young people to build their leadership capabilities

Youth Engagement	Notes	2022–23 Target/Est	2022–23 Actual
<b>Service standards</b>			
<i>Effectiveness measure</i>			
Percentage of participants who identify as having improved leadership capabilities as a result of attending a youth leadership program	1	85%	92%
<i>Efficiency measure</i>			
Average cost per hour of policy development, advice provision and cross-government engagement	2	\$127	\$140
Notes:			
1. The positive variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual demonstrates greater-than-expected outcomes by 7% in this program.			
2. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is due to increased establishment costs within the business area during the financial year. The 2023–24 Target/Estimate has been revised to reflect the change in the establishment and proposed enterprise bargaining agreements.			

## Appendix 4 – Government bodies, boards and committees

The following bodies, boards and committees were active during 2022–23 with reporting arrangements to the department.

<b>Aboriginal Centre for the Performing Arts Pty Ltd</b>					
Act or instrument	<i>Corporations Act 2001 (Commonwealth)</i>				
Functions	The Aboriginal Centre for the Performing Arts Pty Ltd (ACPA) is a registered training organisation that delivers accredited vocational education and training in the performing arts to Indigenous and non-Indigenous students.				
Achievements	Key achievements for 2022–23 included: <ul style="list-style-type: none"> <li>• Re-connected with Alumni</li> <li>• Commenced Certificate II VET in Schools program</li> <li>• Commenced School Holiday Workshops in April and June</li> <li>• Established business relationship with Queensland Ballet, Brisbane Festival, Opera Queensland.</li> </ul>				
Financial reporting	ACPA provides annual financial reports to the Queensland Parliament in accordance with Queensland Treasury policy. Arts Queensland conducts compliance checks to ensure accountability. The financial results are noted in the department's financial statements.				
<b>Remuneration:</b>					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair (appointed 28/04/2022)	Selwyn Button	10	NA	NA	NA
Director (appointed 18/08/2021)	Leanne Bell	9	NA	NA	NA
Director (appointed 28/04/2022)	Cameron Costello	10	NA	NA	NA
Director (appointed 18/08/2021)	Cassandra Diamond	10	NA	NA	NA
No. scheduled meetings/session	11				
Total out of pocket expenses	Total out of pocket expenses for Board members - \$1,075.53 – travel expenses to attend Board Meeting.				

<b>Family Responsibilities Board</b>					
Act or instrument	<i>Family Responsibilities Commission Act 2008</i>				
Functions	The purpose of the Family Responsibilities Board is to give advice and make recommendations to the Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships, Minister for Communities, and Minister for the Arts about the operation of the Family Responsibilities Commission (FRC).				
Achievements	As required under the <i>Family Responsibilities Commission Act 2008</i> the Family Responsibilities Board considered Quarterly Reports 55, 56, 57 and 58.  The Family Responsibilities Board provided advice to the Minister on the findings and recommendations of the independent future directions review of the FRC.				
Financial reporting	Not applicable				
<b>Remuneration</b>					
Two Family Responsibilities Board members are public sector employees and accordingly not eligible to receive remuneration, and Mr Noel Pearson has elected not to receive remuneration for attending meetings.					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chairperson	Mr Robert Gee	2	Not applicable		Nil
Member	Ms Jo-Anne (Jody) Broun	2	Not applicable		Nil
Member	Mr Noel Pearson	2	Not applicable		Nil
No. scheduled meetings/sessions	The Family Responsibilities Board is required to meet at least once in every six months, and must meet in person at least once a year. The Family Responsibilities Board met twice during the 2022–23 financial year:  13 October 2022 (Meeting no 45) – All attendees in person.  28 March 2023 (Meeting no 46) – Mr Gee and Ms Broun in person, Mr Pearson via telephone.				
Total out of pocket expenses	Nil				

<b>First Nations Consultative Committee (the Committee)</b>					
Act or instrument	Terms of Reference				
Functions	The Committee provides a state level advisory role to co-design, in partnership with First Nations Queenslanders, options for an Indigenous Voice model for Queensland Government consideration, including the establishment of a longer-term state-wide representative model.				
Achievements	During the reporting, period the Committee met on nine occasions and some members led a series of design yarns to inform the development of a Queensland voice model.				
Financial reporting	The Committee does not have financial reporting requirements.				
<b>Remuneration:</b>					
Committee Members are remunerated under the Queensland Government's <i>Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies</i> , in accordance with Level 3 of the Regulation, Administration and Advice Category of the Remuneration Matrix.					
Committee members are remunerated at a daily meeting fee of \$300, and the two Co-Chairs are remunerated at a daily meeting fee of \$390 for committee meetings. Committee members are also remunerated for 'preparation and pre-briefing' prior to each meeting at 50 per cent of the meeting fee (less than four hours meeting fees) and for participation in a community members pre-meeting workshop at 50 per cent of the meeting fee (less than four hours meeting fees).					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Co-Chair	Mr Terry O'Shane	6 First Nations Consultative Committee Meetings	\$390.00	No additional fees	\$5,415.00
Co-Chair	Ms Talei Elu	8 First Nations Consultative Committee Meetings 1 Consultation Design Yarn	\$390.00	No additional fees	\$7,470.00
Member	Ms Karen Dini-Paul	7 First Nations Consultative Committee Meetings 3 Consultation Design Yarns	\$300.00	No additional fees	\$4,950.00
Member	Mr Cameron Costello	6 First Nations Consultative Committee Meetings	\$300.00	No additional fees	\$4,050.00
Member	Mr Edward Smallwood	9 First Nations Consultative Committee Meetings	\$300.00	No additional fees	\$6,000.00
Member	Mr Joshua Gorrige	8 First Nations Consultative Committee Meetings  3 Consultation Design Yarns	\$300.00	No additional fees	\$4,800.00

<b>First Nations Consultative Committee (the Committee)</b>					
Member	Ms Kerry Crumblin	8 First Nations Consultative Committee Meetings 2 Consultation Design Yarns	\$300.00	No additional fees	\$5,850.00
Member	Mrs Patricia Lees	8 First Nations Consultative Committee Meetings 1 Consultation Design Yarns	\$300.00	No additional fees	\$6,150.00
No. of scheduled meetings/sessions	Nine FNCC meetings (up until 31 May 2023) Five Design Yarns (April and May 2023)				
Total out of pocket expenses	Nil.				

<b>The Local Thriving Communities Joint Coordinating Committee (JCC)</b>					
Act or instrument	Terms of Reference				
Functions	<p>The Local Thriving Communities Joint Coordinating Committee (JCC) was established on 22 December 2019 for three years, as a mechanism for representatives from government (local, state and federal) and Queensland Aboriginal and Torres Strait Islander communities to oversee the Local Thriving Communities (LTC) reform agenda and provide advice on co-design and implementation. Its membership (22 members) comprised six representatives from First Nations communities, five Mayoral representatives nominated by the Local Government Association of Queensland Indigenous Leaders Forum and 11 state and federal government representatives as equal partners.</p> <p>On 30 January 2023, members were appointed to the JCC for a further three years. Its membership (23 members) comprises six representatives from First Nations communities, six Local Government representatives nominated by the Local Government Association of Queensland Indigenous Leaders Forum and 12 state and federal government representatives as equal partners.</p>				
Achievements	<p>The JCC met four times in 2022–23. The JCC provided oversight to progress the activities of <i>the Local Thriving Communities Action Plan 2022–2024</i> and the establishment of interim Local Decision-Making Bodies, including in urban and regional areas. In accordance with the JCC Terms of Reference, the JCC was held on Palm Island during 20 and 21 September, 2022. This was an opportunity to demonstrate the reframed relationship in action, build trust, and provide community context on local decision-making. Being on country contributed to enhancing the cultural capability of government representatives. JCC community representatives also engaged in Design Yarns with members of the First Nations Consultative Committee (FNCC) and Independent Interim Treaty Body (IITB) to inform Voice and Path to Treaty and consider linkages with the LTC reform.</p>				
Financial reporting	The transactions of the Board are captured in the department's financial statement.				
<p><b>Remuneration:</b></p> <p>From 2019–22, JCC Community Members were remunerated under the Queensland Government's <i>Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies</i>. JCC community members are paid in accordance with Level 3 of the Regulation, Administration and Advice Category of the Remuneration Matrix.</p> <p>Community members were paid a daily meeting fee of \$300, and the Co-Chair was paid a daily meeting fee of \$390 for JCC meetings. Community members were also remunerated for 'preparation and pre-briefing' prior to each meeting at 50 per cent of the meeting fee (less than four hours meeting fees) and for participation in a community members pre-meeting workshop at 50 per cent of the meeting fee (less than four hours meeting fees).</p> <p>From 2023, JCC Community Members were remunerated under the Queensland Government's <i>Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies</i>. JCC community members are paid in accordance with Level 2 of the Regulation, Administration and Advice Category of the Remuneration Matrix.</p> <p>Community members were paid a daily meeting fee of \$400, and the Co-Chair was paid a daily meeting fee of \$520 for JCC meetings. Community members were also remunerated for 'preparation and pre-briefing' prior to each meeting at 50 per cent of the meeting fee (less than four hours meeting fees) and for participation in a community members pre-meeting workshop at 50 per cent of the meeting fee (less than four hours meeting fees).</p> <p>As Co-Chair, the Director-General, Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts approves remuneration for additional activities including member attendance at consultations, workshops or engagement. Members are remunerated for these activities in accordance with the Queensland Government's Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies.</p>					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Co-Chair	Director-General, Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts	3	N/A	N/A	N/A



<b>The Local Thriving Communities Joint Coordinating Committee (JCC)</b>					
Member (2 meetings)  Co Chair (1 meeting)	Kelly Barclay	1 meeting as Co-Chair 2 meetings as member 3 additional sessions at workshops, briefings additional work.	\$4,760	N/A	\$4,760
Member (3 meetings)	Joann Schmider	3 meetings as member 4 additional sessions at workshops, briefings additional work.	\$4,201.66	N/A	\$4,201.66*
Member (3 meetings)	Susan Sewter	3 meetings as member 3 additional sessions at workshops, briefings additional work.	\$4,000	N/A	\$4,000*
Member  Co-Chair (2 meetings)	Zhanae Dodd	2 meetings as Co-Chair 2 additional sessions at workshops, briefings additional work.	\$3,090	N/A	\$3,090
Member (1 meeting)	Nicole Huxley (from 2023 only)	1 meeting as member 2 additional sessions at workshop and briefings)	\$1,080	N/A	\$1,080
Member nil	Joseph Wallace (from 2023 only)	nil		N/A	
Member (1 meeting)	Laurie Nona (from 2023 only)	1 meeting as member 2 additional sessions at workshop and briefings)	\$800	N/A	\$0 (Not paid as of 30 June 2023)
Member	Mayor Mislam Sam	1	N/A	N/A	N/A
Member	Mayor Joshua Weazel	1	N/A	N/A	N/A
Member	Mayor Patricia Yusia	2	N/A	N/A	N/A
Member	Mayor Janita Motton	0	N/A	N/A	N/A
Member	Councillor Jayden Marrott (from 2023)	1	N/A	N/A	N/A
Ex-Officio	Deputy Director-General Department of Education (or proxy)	3  1 member 2 proxies	N/A	N/A	N/A
Ex-Officio	Deputy Director-General, Strategy, Former Department of Children, Youth Justice and Multicultural Affairs (or proxy)	3  2 proxies	N/A	N/A	N/A
Ex-Officio	Assistant Commissioner, Southern Region, Queensland Police Service (or proxy)	2 proxies	N/A	N/A	N/A

<b>The Local Thriving Communities Joint Coordinating Committee (JCC)</b>					
Ex-Officio	Deputy Director-General and Chief Aboriginal and Torres Strait Islander Health Officer, Queensland Health (or proxy)	3 2 proxies	N/A	N/A	N/A
Ex-Officio	Associate Deputy Director-General, Housing and Homelessness Services, Former Department of Communities, Housing and Digital Economy (or proxy)	3 3 proxies	N/A	N/A	N/A
Ex-Officio	Deputy Under Treasurer, Agency Performance Queensland Treasury (or proxy)	3	N/A	N/A	N/A
Ex-Officio	Deputy Director-General, Local Government Department of State Development, Infrastructure, Local Government and Planning (or proxy)	3 2 proxies	N/A	N/A	N/A
Ex-Officio	Deputy Director-General, Justice Services, Department of Justice and Attorney-General (or proxy)	3	N/A	N/A	N/A
Ex-Officio	Deputy Director-General, Policy, Department of the Premier and Cabinet (or proxy)	3 3 proxies	N/A	N/A	N/A
Ex-Officio	Deputy Director-General, Corporate Services, Department of Tourism, Innovation and Sport (or proxy) <i>(from 2023 only)</i>	1	N/A	N/A	N/A
Ex-Officio	Group Manager, National Indigenous Australians Agency, Australian Government (or proxy)	3 1 proxy	N/A	N/A	N/A
No. of scheduled meetings/sessions	Three scheduled meetings during the period plus additional pre-briefing sessions, workshops and briefings to support oversight of the LTC reform.				
Total out of pocket expenses	Total out of pocket expenses - \$3,275.35				
Notes	<p>Remuneration Classification</p> <p>The JCC was reappointed to a higher remuneration classification in 2023. The JCC only met 3 times instead of 4 in the reporting period due to the JCC lapsing awaiting reappointment.</p> <p>Membership 2023</p> <p>Joseph Wallace, Nicole Huxley, Laurie Nona, Councillor Jayden Marrott and the Deputy Director-General, Corporate Services, Department of Tourism, Innovation and Sport, were appointed in 2023.</p> <p>Machinery of government Changes</p>				

**The Local Thriving Communities Joint Coordinating Committee (JCC)**

The department member names reflect the department names at the time of the last JCC meeting on 17 May 2023. Machinery of government changes on 18 May 2023 have changed the names of member agencies.

Additional work

\*Joann Schmider includes \$1,208.00 for additional work as approved

\*Kelly Barclay includes \$2,000.00 for additional work as approved

\*Zhanae Dodd includes \$3,45.00 for additional work as approved.

<b>Major Brisbane Festivals Pty Ltd</b>					
Act or instrument	<i>Corporations Act 2001 (Commonwealth)</i>				
Functions	Major Brisbane Festivals Pty Ltd (MBF) was established by the Queensland Government and Brisbane City Council. The objectives of the MBF are to create, produce and promote cultural festivals that showcase diverse artistic work and demonstrate artistic integrity, and to produce and deliver inspiring and inclusive arts festivals in Brisbane and South-East Queensland.				
Achievements	<p>Key achievements for 2022–23 included:</p> <ul style="list-style-type: none"> <li>• 1,466 Queensland Artists, including 160 First Nations Artists</li> <li>• 718 performances, including 240 free performances</li> <li>• 1.6 million total attendance with a \$47 million economic impact.</li> </ul>				
Financial reporting	MBF provides annual financial reports to the Queensland Government. Arts Queensland conducts compliance checks to ensure accountability. The financial results are noted in the department's financial statements.				
<b>Remuneration</b>					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair (appointed 1/12/2022)	Anna Reynolds	5	NA	NA	NA
Director (appointed 1/12/2022)	Philip Bacon	5	NA	NA	NA
Director (appointed 1/12/2022)	Simon Morrison	4	NA	NA	NA
Director (appointed 1/12/2022)	Amanda Newbery	3	NA	NA	NA
Director (appointed 1/12/2022)	David Lyons	4	NA	NA	NA
Director (appointed 1/12/2022)	Kim Challenor	5	NA	NA	NA
Director (appointed 1/12/2022)	Anna Palmer	5	NA	NA	NA
Director (appointed 1/12/2022)	Michelle Tuahine	5	NA	NA	NA
Director (appointed 15/05/2023)	Graeme Wikman	2	NA	NA	NA
No. scheduled meetings/sessions	<p>From the period 01/12/2022 – there was a total of five meetings scheduled.</p> <p>From the time of Mr Wikman's appointment – there was only two meetings scheduled.</p>				
Total out of pocket expenses	Nil				

<b>Public Records Review Committee</b>					
Act or instrument	<i>Public Records Act 2002</i>				
Functions	To advise the Minister and the State Archivist on issues relating to the administration and enforcement of the <i>Public Records Act 2002</i> ; to decide disputes brought to it under the Act; and to review decisions made by the State Archivist not to authorise the disposal of particular public records or classes of public records.				
Achievements	<p>Key achievements in 2022–23 included:</p> <ul style="list-style-type: none"> <li>• providing a response to the Independent Review of the <i>Public Records Act 2002</i> conducted in 2022</li> <li>• supporting the work of Queensland State Archives to assist public authorities improve their recordkeeping practices</li> <li>• supporting Queensland State Archives' vision to be an archive that supports Aboriginal and Torres Strait Islander self-determination and embraces First Nations' worldviews, knowledge and culture, and to use the collection to help support the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts' commitment to placing 'First Nations First' and reframing its relationship with Aboriginal and Torres Strait Islander peoples and organisations</li> <li>• supporting the implementation of a Digital Archive in Queensland, following the successful implementation of the Archival Management System</li> <li>• supporting Queensland State Archives innovative work to make public records available, including work to reduce lengthy restricted access periods on records in the custody of the Archives.</li> </ul>				
Financial reporting	Exempted from audit by the Auditor-General				
<b>Remuneration</b>					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Kate Slack	4	\$325 per meeting	N/A	\$1,300.00
Member	Sandie Angus	5	\$250 per meeting	N/A	\$1,362.53
Member	Monica Bradley	5	\$250 per meeting	N/A	\$1,288.69
Member	Jayde Geia	3	\$250 per meeting	N/A	\$1,002.96
Member	Professor Bronwyn Fredericks	2	\$250 per meeting	N/A	\$530.69
Member	Maureen Sullivan	4	\$250 per meeting	N/A	\$1,075.33
Member	Julie Steel	3	No remuneration	N/A	\$0.00
Member	Louisa Lynch	4	No remuneration	N/A	\$0.00
Member	Leighton Craig	4	No remuneration	N/A	\$0.00
No. scheduled meetings/sessions	The committee usually meets three times a year, however during 2022–23 there were five Committee meetings, including an induction session for new members and one workshop to develop a response to the <i>Public Records Act 2002</i> review.				
Total out of pocket expenses	Total out of pocket expenses, including motor vehicle allowances, remuneration and catering, were \$6,772.30.				

<b>The Queensland Music Festival Pty Ltd</b>					
Act or instrument	<i>Corporations Act 2001 (Commonwealth)</i>				
Functions	The Queensland Music Festival (QMF) is a government-owned company that helps unlock the power of music in regional Queensland communities with a focus on supporting social, cultural and economic outcomes for Queenslanders.				
Achievements	<p>Key achievements for 2022–23 included:</p> <ul style="list-style-type: none"> <li>• 23 partnerships including 1 Creative and Cultural, 10 Councils, 5 Foundation and 7 Corporate Partners.</li> <li>• 254 artists and artworkers employed.</li> <li>• \$1.5 million raised towards QMF projects; \$50,000 federal project grants; \$1.08 million through local government partnerships; \$0.385 million through sponsorship and foundations.</li> <li>• Securing \$20 million in funding over 3 years from the Queensland Government to deliver Queensland Music Trails.</li> <li>• Successful launch of the 2023 Queensland Music Trails program, a world-first music tourism platform that facilitates a unique discovery of Queensland places and culture. First 3 Trails delivered – Outback Trail encompassing St George, Cunnamulla, Charleville and Tambo; Scenic Rim Trail with signature event The Long Sunset; Southern Trail with signature event Opera at Jimbour.</li> <li>• Strong organisational commitment to First Nations programming embedding an Indigenous producer within QMF. Development and first-phase delivery of 'Generations', a culturally responsive and consultative approach to Aboriginal and Torres Strait Islander community development that uses music as a vehicle to reconnect elders and young people. Delivery of pilot project in Cherbourg as a tailored response to the community's request for intervention following a dramatic rise in local youth suicide. Consultation to deliver the pilot project in Woorabinda and Yarrabah is underway.</li> </ul>				
Financial reporting	QMF provides annual financial reports to the Queensland Parliament in accordance with Queensland Treasury policy. Arts Queensland conducts compliance checks to ensure accountability. The financial results are noted in the department's financial statements.				
<b>Remuneration</b>					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Director (resigned 24/01/23)	Darren Busine	5	NA	NA	NA
Director (appointed 30/06/2021)	Paul Lindstrom	9	NA	NA	NA
Director (appointed 30/06/2021)	Ann-Maree Willett	5	NA	NA	NA
Director (appointed 16/12/2022)	Alison Mobbs	3	NA	NA	NA
Director (appointed 16/12/2022)	Angela Leitch	1	NA	NA	NA
Director (appointed 16/12/2022)	Brydie-Leigh Bartleet	2	NA	NA	NA
Director (appointed 16/12/2022)	Daniel Gschwind	2	NA	NA	NA
Director (appointed 16/12/2022)	Mark Waller	4	NA	NA	NA
No. scheduled meetings/sessions	10				
Total out of pocket expenses	Nil				

## Appendix 5 – Glossary

<p>Aboriginal and Torres Strait Islander Cultural Capability Framework</p>	<p>Cultural capability is the integration of knowledge about individuals and groups of people into specific standards, policies, practices and attitudes to produce better outcomes for Aboriginal and Torres Strait Islander peoples. It is demonstrated through knowledge, skills and behaviours.</p> <p>The Aboriginal and Torres Strait Islander Cultural Capability Framework is underpinned by five principles: valuing culture; leadership and accountability; building cultural capability to improve economic participation; Aboriginal and Torres Strait Islander engagement and stronger partnerships; and culturally responsive systems and services.</p> <p>The framework is the foundation document that underpins all Queensland Government actions aimed at ensuring Aboriginal and Torres Strait Islander Queenslanders enjoy the same opportunities—economic, education, health, housing and social—as non-Indigenous Queenslanders. It underpins the way we do business so we can ensure all Aboriginal and Torres Strait Islander Queenslanders share equally in the future of our great state.</p>
<p>Alcohol Management</p>	<p>Alcohol restrictions are in place in 19 discrete Aboriginal and Torres Strait Islander communities across 15 local government areas in Queensland, and are designed to reduce alcohol-related violence, particularly against women, children and the elderly. Through the renewed approach to alcohol management, all 15 local government areas have developed Community Safety Plans that are tailored to each community and contain strategies to reduce alcohol supply, demand and harm.</p>
<p>Closing the Gap</p>	<p>Closing the Gap is a commitment by all Australian governments to work towards a better future for Aboriginal and Torres Strait Islander peoples. It aims to close the gap of Aboriginal and Torres Strait Islander disadvantage in areas such as life expectancy, health, housing, education and employment.</p>
<p>Co-design</p>	<p>Co-design is an approach to design that attempts to actively involve all stakeholders in the design process to help ensure the result meets their needs and is usable.</p>
<p>Cultural heritage</p>	<p>Aboriginal and Torres Strait Islander cultural heritage is anything that is a significant Aboriginal or Torres Strait Islander area or object in Queensland, or evidence of archaeological or historical significance of Aboriginal and Torres Strait Islander occupation of an area in Queensland.</p>
<p>Customer</p>	<p>Person or organisation that receives a service. Note that a customer can be internal or external to the organisation. Synonyms include: client, consumer, end user, resident, retailer, beneficiary and purchaser.</p>
<p>Discrete Aboriginal and Torres Strait Islander communities</p>	<p>This term refers to the following 19 Aboriginal and Torres Strait Islander communities: Aurukun, Bamaga, Cherbourg, Doomadgee, Hope Vale, Injinoo, Kowanyama, Lockhart River, Mornington Island, Mapoon, Napranum, New Mapoon, Palm Island, Pormpuraaw, Seisia, Umagico, Woorabinda, Wujal Wujal and Yarrabah.</p>
<p>Family Responsibilities Commission</p>	<p>The Family Responsibilities Commission is a statutory body, established under the Queensland <i>Family Responsibilities Commission Act 2008</i> to support the establishment of local Aboriginal and Torres Strait Islander authority and the restoration of social norms in the Welfare Reform communities of Aurukun, Coen, Doomadgee, Hope Vale and Mossman Gorge.</p>

Full-time equivalent	Full-time equivalent is calculated by the number of hours worked in a period divided by the award full-time hours prescribed by the award/industrial instrument for the person's position. For example, a person working 20 hours per week in a position prescribed as 40 hours has an FTE of 0.5. An organisation's FTE is the sum of all FTEs. Minimum Obligatory Human Resources Information (MOHRI) business requirements mean that this period is the last full fortnight of a quarter.
Human Services Quality Framework	A system for assessing and improving the quality of human services that applies to organisations delivering services under a service agreement with the department or other specified arrangements.
Land Holding Act Project	<p><i>Historical Land Holding Act (LHA) 1985</i> – refers to the original 1985 LHA legislation under which leases were approved or granted. This legislation was amended in 2013, see the <i>Aboriginal and Torres Strait Islander Land Holding Act 2013</i> (<a href="https://www.legislation.qld.gov.au/view/pdf/inforce/2013-09-23/act-2013-002">https://www.legislation.qld.gov.au/view/pdf/inforce/2013-09-23/act-2013-002</a>)</p> <p>Beneficiary assessments – refers to the identification of beneficiaries for deceased estates that include LHA leases or lease entitlements, most commonly completed under Section 60 of the <i>Aboriginal and Torres Strait Islander Communities (Justice, Land and Other Matters) Act 1984</i> (<a href="https://www.legislation.qld.gov.au/view/pdf/inforce/2019-10-09/act-1984-051">https://www.legislation.qld.gov.au/view/pdf/inforce/2019-10-09/act-1984-051</a>) (The average number of individuals consulted per beneficiary assessment is 7).</p> <p>Engagement – refers to consultation undertaken with leaseholders, lease entitlement holders, or their identified beneficiaries to provide information and assist decision-making in relation to the available home ownership options and associated responsibilities. This includes providing information about the option to surrender or transfer a lease.</p>
Local Thriving Communities	Local Thriving Communities (LTC) is the Queensland Government's response to the Queensland Productivity Commission's inquiry into service delivery in the state's 19 remote and discrete Aboriginal and Torres Strait Islander Communities (QPC Report). LTC works with communities including remote and discrete and urban and regional communities, at their pace, to ensure that decision-making processes are informed directly by the needs and aspirations of community. LTC also works across government to address structural and systemic reforms.
NAIDOC Week	NAIDOC Week is recognised nationwide in the first full week of July. It is a time to celebrate Aboriginal and Torres Strait Islander cultures, and an opportunity to recognise the contributions that Aboriginal and Torres Strait Islander peoples make to our country and our society.
National partnership agreements	National partnership agreements are agreements between the Commonwealth of Australia and state and territory governments. The agreements include objectives, outcomes, outputs and performance indicators, and roles and responsibilities that guide the delivery of services across relevant sectors.
Native Title	Native Title is the recognition by Australian law that some Aboriginal and Torres Strait Islander peoples have rights to their lands and territories that derive from traditional laws and customs.
Path to Treaty	Path to Treaty represents a once-in-a-generation opportunity to come together as Queenslanders to start a journey towards a future that is more just, equal and respectful for Aboriginal and Torres Strait Islander Queenslanders.



Permanent separation rate	Separation rate is calculated by dividing the number of permanent employees who separated during a period of time by the number of permanent employees in the organisation.
Planning schemes	Planning schemes provide Aboriginal councils and Torres Strait Island councils with information to underpin decisions about the sustainable use of the community's land.
Remote and discrete Aboriginal and Torres Strait Islander communities	This term refers to the following 34 Aboriginal and Torres Strait Islander communities: Aurukun, Bamaga, Cherbourg, Doomadgee, Hope Vale, Injinoo, Kowanyama, Lockhart River, Mapoon, Mornington Island, Napranum, New Mapoon, Palm Island, Pormpuraaw, Seisia, Umagico, Woorabinda, Wujal Wujal, Yarrabah, and the Torres Strait islands of Badu, Boigu, Dauan, Erub (Darnley), Hammond, Iama (Yam), Kubin (Moa), Mabuiag, Mer (Murray), Poruma (Coconut), Saibai, St Pauls (Moa), Ugar (Stephens), Warraber and Yorke. In some instances, this also includes the communities of Laura, Mossman Gorge, Coen and Torres Shire (Thursday Island, Ngarupai (Horn Island) and Prince of Wales).
Targeted Aboriginal and Torres Strait Islander communities	The term 'targeted communities' is used throughout the report in relation to the Service Delivery Statement performance measure—number of houses made available for ownership by Aboriginal and Torres Strait Islander peoples in targeted communities through Queensland Government investment.  These communities include: Aurukun, Cherbourg, Woorabinda, Doomadgee, Hope Vale, Kowanyama, Lockhart River, Mapoon, Mornington Island, Napranum, Northern Peninsula Area (5 communities), Palm Island, Pormpuraaw, Yarrabah, Wujal Wujal, Torres Strait islands (15 islands), Coen and Mossman Gorge.
Tracks to Treaty	Tracks to Treaty is a Queensland Government agenda focused on reframing the relationship with Aboriginal and Torres Strait Islander Queenslanders. The Queensland Government is committed to a new way of working, delivering change and outcomes through a genuine partnership approach. Tracks to Treaty incorporates both Path to Treaty and Local Thriving Communities.
Welfare Reform communities	Welfare Reform is a partnership between the Queensland Government, the Australian Government, the Cape York Institute and the communities of Aurukun, Coen, Doomadgee, Hope Vale and Mossman Gorge.

## Appendix 6 – Our locations

### **Office of the Director-General**

1 William Street  
BRISBANE QLD 4000  
Phone: 13 GOV (13 74 68)

### **Treaty, Aboriginal and Torres Strait Islander Partnerships**

111 George Street  
BRISBANE QLD 4000

PO Box 15397 City East Qld 4002  
Phone: 13 QGOV (13 74 68)  
Email: [enquiries@dsdsatsip.qld.gov.au](mailto:enquiries@dsdsatsip.qld.gov.au)

#### Other locations

Treaty, Aboriginal and Torres Strait Islander Partnership staff are also located in Aurukun, Cairns, Cooktown, Thursday Island, Weipa, Mackay, Mount Isa, Townsville, Charleville, Cherbourg Hervey Bay, Rockhampton, Toowoomba, Caboolture, Ipswich, Logan, South Brisbane.

### **Community Services**

Address: Level 22, 111 George Street  
BRISBANE QLD 4000  
Email: [ODDG.communities@chde.qld.gov.au](mailto:ODDG.communities@chde.qld.gov.au)

#### Other locations

Community Services staff are also located in Cairns, Townsville, Mackay, Rockhampton, Hervey Bay, Maroochydore, Toowoomba, Ipswich, Robina and South Brisbane.

### **Queensland State Archives**

435 Compton Road  
RUNCORN QLD 4113

PO Box 1397  
Sunnybank Hills Qld 4109  
Phone: 07 3037 6777  
Email: [info@archives.qld.gov.au](mailto:info@archives.qld.gov.au)

### **Arts Queensland**

111 George Street,  
BRISBANE QLD 4000

GPO Box 1436  
Brisbane QLD 4001  
Phone: 07 3034 4016  
Email: [reception@arts.qld.gov.au](mailto:reception@arts.qld.gov.au)  
Visit [www.arts.qld.gov.au](http://www.arts.qld.gov.au)

Bulmba-ja, Cairns Office  
96 Abbott Street  
CAIRNS QLD 4870

c/o Arts Queensland  
GPO Box 1436  
BRISBANE QLD 4001  
Phone: 07 4047 4910  
Email: [bulmba-ja@arts.qld.gov.au](mailto:bulmba-ja@arts.qld.gov.au)  
Visit [www.arts.qld.gov.au/bulmba-ja](http://www.arts.qld.gov.au/bulmba-ja)

#### Other locations

Arts Queensland staff are also located at the Judith Wright Arts Centre (Brisbane) and the Queensland Cultural Centre (Brisbane).

## Appendix 7 – Compliance checklist

Summary of requirement	Basis for requirement	Annual report reference
<b>Letter of compliance</b>	<ul style="list-style-type: none"> <li>• A letter of compliance from the accountable officer or statutory body to the relevant Minister/s</li> </ul>	ARRs – section 7 Page 5
<b>Accessibility</b>	<ul style="list-style-type: none"> <li>• Table of contents</li> <li>• Glossary</li> </ul>	ARRs – section 9.1 Pages 2-3 Appendix 5
	<ul style="list-style-type: none"> <li>• Public availability</li> </ul>	ARRs – section 9.2 Page 1
	<ul style="list-style-type: none"> <li>• Interpreter service statement</li> </ul>	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3 Page 1
	<ul style="list-style-type: none"> <li>• Copyright notice</li> </ul>	<i>Copyright Act 1968</i> ARRs – section 9.4 Page 1
	<ul style="list-style-type: none"> <li>• Information Licensing</li> </ul>	<i>QGEA – Information Licensing</i> ARRs – section 9.5 Page 1
<b>General information</b>	<ul style="list-style-type: none"> <li>• Introductory Information</li> </ul>	ARRs – section 10 Pages 8-11
<b>Non-financial performance</b>	<ul style="list-style-type: none"> <li>• Government's objectives for the community and whole-of-government plans/specific initiatives</li> </ul>	ARRs – section 11.1 Pages 8-10 Pages 6, 19, 21, 24, 27, 35, 43, 44, 54
	<ul style="list-style-type: none"> <li>• Agency objectives and performance indicators</li> </ul>	ARRs – section 11.2 Pages 8-10, pages 18-34, pages 37, 51
	<ul style="list-style-type: none"> <li>• Agency service areas and service standards</li> </ul>	ARRs – section 11.3 Appendix 3
<b>Financial performance</b>	<ul style="list-style-type: none"> <li>• Summary of financial performance</li> </ul>	ARRs – section 12.1 Appendix 8
<b>Governance – management and structure</b>	<ul style="list-style-type: none"> <li>• Organisational structure</li> </ul>	ARRs – section 13.1 Page 12
	<ul style="list-style-type: none"> <li>• Executive management</li> </ul>	ARRs – section 13.2 Pages 13-15
	<ul style="list-style-type: none"> <li>• Government bodies (statutory bodies and other entities)</li> </ul>	ARRs – section 13.3 Appendix 4
	<ul style="list-style-type: none"> <li>• Public Sector Ethics</li> </ul>	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 Page 48
	<ul style="list-style-type: none"> <li>• Human Rights</li> </ul>	<i>Human Rights Act 2019</i> ARRs – section 13.5 Pages 43-47
	<ul style="list-style-type: none"> <li>• Queensland public service values</li> </ul>	ARRs – section 13.6 Page 12
<b>Governance – risk management and accountability</b>	<ul style="list-style-type: none"> <li>• Risk management</li> </ul>	ARRs – section 14.1 Page 47
	<ul style="list-style-type: none"> <li>• Audit committee</li> </ul>	ARRs – section 14.2 Page 16
	<ul style="list-style-type: none"> <li>• Internal audit</li> </ul>	ARRs – section 14.3 Page 49
	<ul style="list-style-type: none"> <li>• External scrutiny</li> </ul>	ARRs – section 14.4 Pages 49-50
	<ul style="list-style-type: none"> <li>• Information systems and recordkeeping</li> </ul>	ARRs – section 14.5 Page 50

Summary of requirement		Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> <li>Information Security attestation</li> </ul>	ARRs – section 14.6	Page 50
Governance – human resources	<ul style="list-style-type: none"> <li>Strategic workforce planning and performance</li> </ul>	ARRs – section 15.1	Pages 40-41
	<ul style="list-style-type: none"> <li>Early retirement, redundancy and retrenchment</li> </ul>	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 40
Open Data	<ul style="list-style-type: none"> <li>Statement advising publication of information</li> </ul>	ARRs – section 16	Page 50
	<ul style="list-style-type: none"> <li>Consultancies</li> </ul>	ARRs – section 31.1	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	<ul style="list-style-type: none"> <li>Overseas travel</li> </ul>	ARRs – section 31.2	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	<ul style="list-style-type: none"> <li>Queensland Language Services Policy</li> </ul>	ARRs – section 31.3	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
Financial statements	<ul style="list-style-type: none"> <li>Certification of financial statements</li> </ul>	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Appendix 9
	<ul style="list-style-type: none"> <li>Independent Auditor’s Report</li> </ul>	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Appendix 9

FAA  
FPMS  
ARRs

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

## Appendix 8 – Summary of financial performance

### Summary of financial performance

#### Financial Assurance and Risk Management

Section 77(2)(b) of the *Financial Accountability Act 2009* requires the Chief Finance Officer of the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts to provide the accountable officer with a statement on whether the department's internal financial controls are operating efficiently, effectively and economically.

The 2022-23 Statement of Assurance provided to the Director-General satisfies all requirements of the *Financial and Performance Management Standard 2019*. The statement was also provided to the department's Audit and Risk Committee.

The statement indicated no deficiencies or breakdowns in internal controls that would impact adversely on the department's financial governance or financial statements for the year.

We manage financial risks and liabilities by reviewing our financial performance through the corporate governance framework. To help us manage risks, the department's Audit and Risk Committee oversees audit activities, audit recommendations, financial reporting, internal controls and compliance. For more information on our financial performance, please see our Annual Financial Statements (Appendix 9 – page 80).

#### Financial Performance

The department's strong fiscal discipline resulted in an operating surplus of \$9.83 million for 2022-23. Importantly, this result included the effect of net asset revaluation increases of \$10.92 million.

## Income

Our income in 2022-23 was \$337.81 million, with the major sources of income being the Queensland and Australian governments for the provision of services.

### INCOME FROM CONTINUING OPERATIONS

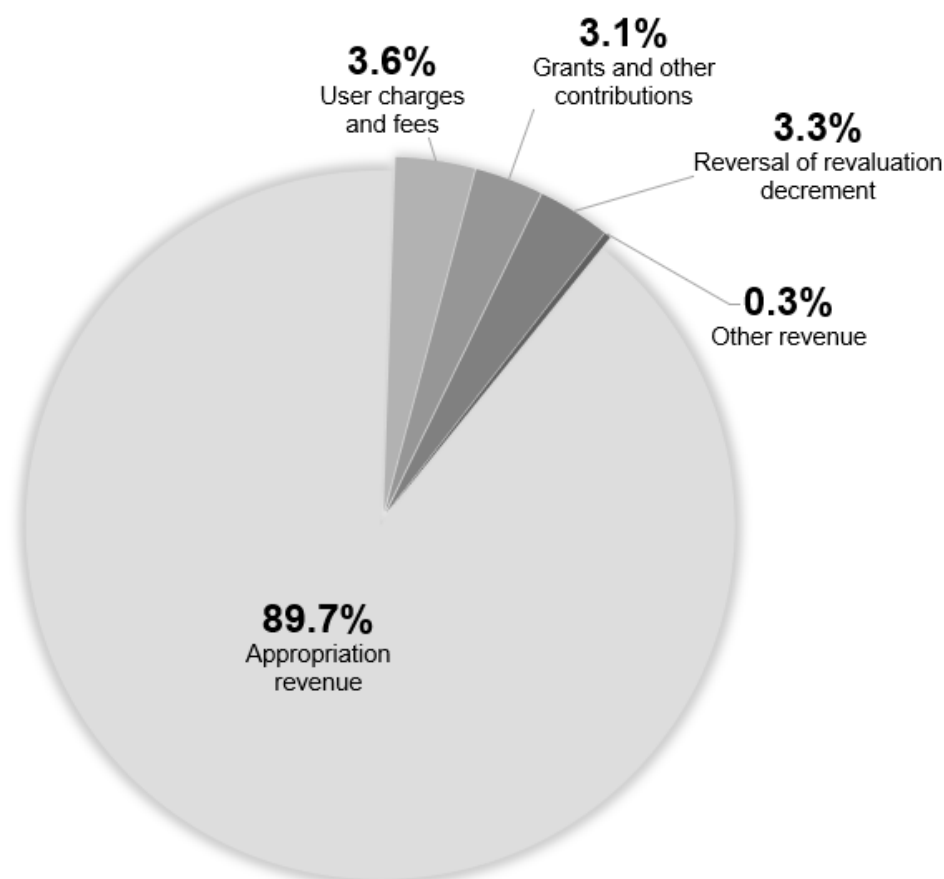


Figure 1: Income by category for the year ended 30 June 2023

Income	Income %	\$ million
Appropriation Revenue	89.7%	303.07
User Charges	3.6%	12.20
Grants and other contributions	3.1%	10.26
Reversal of Asset Revaluation Decrement	3.3%	11.13
Other revenue	0.3%	1.15
<b>Total Income</b>		<b>337.81</b>

User charges include revenues to offset costs associated with the processing of Yellow Card applications for pre-employment screening of workers within the disability services industry. This service area has been transferred to the Department of Child Safety, Seniors and Disability Services due to the machinery-of-government changes effective from 1 June 2023.

In accordance with Australian Accounting Standards, the department has recognised as revenue \$11.13 million reflecting the effect of revaluation increases for building assets.

## Operating expenses

Our department provides a wide range of services to the community, delivered by contracted non-government organisations and through direct service delivery. As a result, our two largest expense categories are employee expenses and supplies and services. Our total operating expenses for 2022-23 were \$327.98 million.

### EXPENSES FROM CONTINUING OPERATIONS

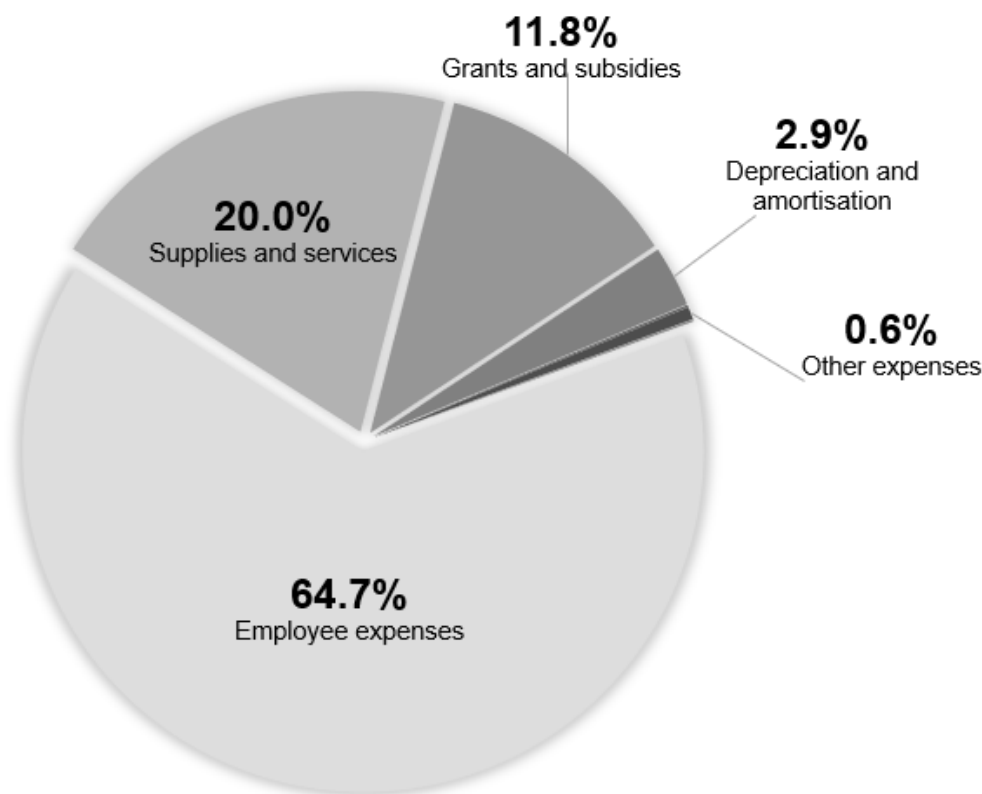


Figure 2: Expenses by category for the year ending 30 June 2023

Expenses	Expenses %	\$ Million
Employee expenses	64.7%	212.14
Supplies and services	20.0%	65.54
Grants and subsidies	11.8%	38.78
Depreciation and amortisation	2.9%	9.60
Impairment losses on financial assets	(0.1%)	(0.32)
Other expenses	0.6%	2.03
Revaluation decrement	0.1%	0.21
<b>Total Expenses</b>		<b>327.98</b>

Supplies and services include service procurement expenses of \$14.08 million, services provided by other State Agencies of \$14.32 million, property and motor vehicle expenses of \$10.78 million, property support, repairs and maintenance expenses of \$11.17 million, professional and technical fees of \$7.87 million and other operational expenses of \$7.32 million.

Other expenses include items such as insurance costs, audit fees, and services received below fair value.

## Assets

Our total assets as at 30 June 2023 were \$1.43 billion. The primary assets held by our department were properties used to:

- support Aboriginal and Torres Strait Islander Partnerships service delivery
- support people with community services
- support the growth of the arts sector and showcase the state's stories and artistic talent
- support and provide opportunities to strengthen youth leadership capabilities.

The value of our assets by category was:

- Cash and cash equivalents – \$91.27 million
- Receivables – \$21.09 million
- Property, plant and equipment – \$1.31 billion
- Intangibles – \$1.06 million
- Prepayments – \$6.31 million.

## Liabilities

Our liabilities consist primarily of payables for service procurement, trade creditors and provisions for employee entitlements.

Our total liabilities as at 30 June 2023 were \$55.60 million. Liabilities by category were:

- Payables – \$52.56 million
- Accrued employee benefits – \$2.84 million
- Other current liabilities – \$0.20 million.

## Administered Payments

In 2022-23, on behalf of the Queensland Government, we administered total payments and expenses of \$2.74 billion, mainly including:

- payments of \$2.08 billion to the National Disability Insurance Agency for Queensland NDIS participants
- concession payments of \$641.78 million for electricity and reticulated natural gas, rates and water subsidies, electricity for life support, home energy emergency assistance and asset ownership electricity dividend
- payment of \$7.60 million to the Western Cape Communities Trust
- payment of \$4.29 million to the Family Responsibilities Commission
- payment of \$0.91 million to Queensland communities for Disaster Recovery support.

Payments to the NDIA and concessions payments have transferred to the Department of Child Safety, Seniors and Disability Services due to the machinery-of-government changes effective from 1 June 2023.

Income and expenditure on these Administered items are accounted for separately from our operating accounts. Variances between budget and actual results are explained in the financial statements.



# Appendix 9 – Annual Financial Statements and QAO Independent Auditor’s Report

**Department of Treaty, Aboriginal and Torres  
Strait Islander Partnerships, Communities and  
the Arts**

**Annual Financial Statements**

**2022-23**

**Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts  
Financial Statements  
for the year ended 30 June 2023**

---

**CONTENTS**

<b>Financial Statements</b>	2
<b>Statement of Comprehensive Income - Controlled</b>	3
<b>Statement of Comprehensive Income by Major Departmental Services - Controlled</b>	4
<b>Statement of Financial Position - Controlled</b>	5
<b>Statement of Assets and Liabilities by Major Departmental Services – Controlled</b>	6
<b>Statement of Changes in Equity - Controlled</b>	7
<b>Statement of Cash Flows - Controlled</b>	8
<b>Notes to the Statement of Cash Flows - Controlled</b>	9
<b>Notes to the Financial Statements</b>	10
<b>A1 Departmental Objectives</b>	10
<b>A2 Basis of Financial Statement Preparation</b>	10
<b>A3 Machinery-of-Government (MoG) Changes</b>	13
<b>Our Performance</b>	15
<b>B1 Revenue</b>	15
<b>B2 Expenses</b>	17
<b>Our Financial Position</b>	20
<b>C1 Cash and Cash Equivalents</b>	20
<b>C2 Receivables</b>	20
<b>C3 Property, Plant and Equipment and Depreciation Expense</b>	21
<b>C4 Payables</b>	27
<b>C5 Accrued Employee Benefits</b>	27
<b>C6 Equity</b>	27
<b>Risks and Other Accounting Uncertainties</b>	28
<b>D1 Financial Risk Disclosures</b>	28
<b>D2 Contingencies</b>	29
<b>D3 Commitments</b>	29
<b>Performance compared to Budget</b>	30
<b>E1 Budgetary Reporting Disclosures</b>	30
<b>Other Key Information</b>	33
<b>F1 Key Management Personnel Disclosures</b>	33
<b>F2 Related Party Transactions</b>	35
<b>F3 First Year Application of New Accounting Standards or Change in Accounting Policy</b>	36
<b>F4 Climate Risk Assessment</b>	36
<b>What we Look After on Behalf of Whole-of-Government</b>	37
<b>G1-1 Schedule of Administered Income and Expenses</b>	37
<b>G1-2 Schedule of Administered Assets and Liabilities</b>	38
<b>G1-3 Appropriation Revenue</b>	39
<b>G1-4 Grants and Other Contributions</b>	39
<b>G1-5 Grants and Subsidies</b>	40
<b>G1-6 Receivables</b>	41
<b>G1-7 Payables</b>	41
<b>G1-8 Financial Instruments</b>	41
<b>G1-9 Administered Activities – Budgetary Reporting Disclosures</b>	42
<b>Management Certificate</b>	43

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts  
Statement of Comprehensive Income - Controlled  
for the year ended 30 June 2023

	Note	Actual 2023 \$'000	Original Budget^ 2023 \$'000	Budget Variance* 2023 \$'000	Actual 2022 \$'000
<b>Income from Continuing Operations</b>					
Appropriation revenue	B1-1	303,069	309,339	(6,270)	282,968
User charges and fees	B1-2	12,196	11,485	711	10,412
Grants and other contributions	B1-3	10,262	10,281	(19)	11,209
Reversal of revaluation decrement	C3-1	11,134	-	11,134	28,569
Other revenue	B1-4	1,151	794	357	2,969
<b>Total Income from Continuing Operations</b>		<b>337,812</b>	<b>331,899</b>	<b>5,913</b>	<b>336,127</b>
<b>Expenses from Continuing Operations</b>					
Employee expenses	B2-1	212,139	235,947	23,808	214,908
Supplies and services	B2-2	65,541	72,707	7,166	67,636
Grants and subsidies	B2-3	38,776	18,287	(20,489)	15,863
Depreciation and amortisation	B2-4	9,602	4,320	(5,282)	3,784
Impairment losses on financial assets		(319)	400	719	531
Other expenses	B2-5	2,029	1,115	(914)	2,214
Revaluation decrement	C3-1	212	-	(212)	-
<b>Total Expenses from Continuing Operations</b>		<b>327,980</b>	<b>332,776</b>	<b>4,796</b>	<b>304,936</b>
<b>Operating Result from Continuing Operations</b>		<b>9,832</b>	<b>(877)</b>	<b>10,709</b>	<b>31,191</b>
<b>Operating Result for the Year</b>		<b>9,832</b>	<b>(877)</b>	<b>10,709</b>	<b>31,191</b>
<b>Total Comprehensive Income</b>		<b>9,832</b>	<b>(877)</b>	<b>10,709</b>	<b>31,191</b>

\*An explanation of major variances is included at Note E1.

^These figures represent budgeted figures as published in the 2022-23 Service Delivery Statement tabled in Parliament.

The accompanying notes form part of these financial statements.

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts  
Statement of Comprehensive Income by Major Departmental Services - Controlled  
for the year ended 30 June 2023

	Seniors and Disability Services <sup>^</sup>		Treaty, Aboriginal and Torres Strait Islander Partnerships Services		Community Services *		Arts Queensland * Engagement *		Youth Engagement *		Total
	2023	2022	2023	2022	2023	2022	2023	2023	2023	2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income from Continuing Operations</b>											
Appropriation revenue	204,600	220,773	67,424	62,195	9,083	21,719	243	303,069	282,968		
User Charges and fees	10,994	10,280	121	132	229	852	-	12,196	10,412		
Grants and Other Contributions	8,703	10,206	1,399	1,003	-	-	160	10,262	11,209		
Reversal of revaluation decrement	9,683	26,100	1,451	2,469	-	-	-	11,134	28,569		
Other revenue	457	1,930	505	1,039	189	-	-	1,151	2,969		
<b>Total Income from Continuing Operations</b>	<b>234,437</b>	<b>269,289</b>	<b>70,900</b>	<b>66,838</b>	<b>9,501</b>	<b>22,571</b>	<b>403</b>	<b>337,812</b>	<b>336,127</b>		
<b>Expenses from Continuing Operations</b>											
Employee expenses	166,147	177,463	42,153	37,445	2,224	1,476	139	212,139	214,908		
Supplies and services	44,837	53,295	13,244	14,341	3,022	4,347	91	65,541	67,636		
Grants and Subsidies	9,511	4,764	12,990	11,099	3,806	12,469	-	38,776	15,863		
Depreciation and amortisation	3,059	2,880	644	904	418	5,469	12	9,602	3,784		
Impairment losses on financial assets	(309)	528	(10)	3	-	-	-	(319)	531		
Other Expenses	1,200	1,637	788	577	31	10	-	2,029	2,214		
Revaluation Decrement	212	-	-	-	-	-	-	212	-		
<b>Total Expenses from Continuing Operations</b>	<b>224,657</b>	<b>240,567</b>	<b>69,809</b>	<b>64,369</b>	<b>9,501</b>	<b>23,771</b>	<b>242</b>	<b>327,980</b>	<b>304,936</b>		
<b>Operating Result from Continuing Operations</b>	<b>9,780</b>	<b>28,722</b>	<b>1,091</b>	<b>2,469</b>	<b>-</b>	<b>(1,200)</b>	<b>161</b>	<b>9,832</b>	<b>31,191</b>		
<b>Operating Result for the Year</b>	<b>9,780</b>	<b>28,722</b>	<b>1,091</b>	<b>2,469</b>	<b>-</b>	<b>(1,200)</b>	<b>161</b>	<b>9,832</b>	<b>31,191</b>		
<b>Total Comprehensive Income</b>	<b>9,780</b>	<b>28,722</b>	<b>1,091</b>	<b>2,469</b>	<b>-</b>	<b>(1,200)</b>	<b>161</b>	<b>9,832</b>	<b>31,191</b>		

<sup>^</sup> Seniors and Disability Services transactions are from 1 July 2022 to 31 May 2023 due to the machinery-of-government changes. Refer to Note A3 for further information.

\* Community Services, Arts Queensland and Youth Engagement transactions are from 1 June 2023 to 30 June 2023 due to the machinery-of-government changes.

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts  
Statement of Financial Position - Controlled  
for the year ended 30 June 2023

	Notes	Actual 2023 \$'000	Original Budget^ 2023 \$'000	Budget Variance* 2023 \$'000	Actual 2022 \$'000
<b>Current Assets</b>					
Cash and cash equivalents	C1	91,273	30,395	60,878	51,005
Receivables	C2	21,090	5,486	15,604	7,510
Prepayments		6,290	1,774	4,516	982
		<b>118,653</b>	<b>37,655</b>	<b>80,998</b>	<b>59,497</b>
Non-current assets classified as held for sale		-	-	-	880
<b>Total Current Assets</b>		<b>118,653</b>	<b>37,655</b>	<b>80,998</b>	<b>60,377</b>
<b>Non-Current Asset</b>					
Property, plant and equipment	C3	1,309,570	200,405	1,109,165	205,173
Intangible assets		1,055	645	410	438
Prepayments		21	-	21	-
<b>Total Non-Current Assets</b>		<b>1,310,646</b>	<b>201,050</b>	<b>1,109,596</b>	<b>205,611</b>
<b>Total Assets</b>		<b>1,429,299</b>	<b>238,705</b>	<b>1,190,594</b>	<b>265,988</b>
<b>Current Liabilities</b>					
Payables	C4	52,564	8,371	(44,193)	26,482
Accrued employee benefits	C5	2,835	8,811	5,976	9,261
Other current liabilities		204	689	485	1,062
<b>Total Current Liabilities</b>		<b>55,603</b>	<b>17,871</b>	<b>(37,732)</b>	<b>36,805</b>
<b>Net Assets</b>		<b>1,373,696</b>	<b>220,834</b>	<b>1,152,862</b>	<b>229,183</b>
<b>Equity</b>					
Contributed equity		1,309,652	-	-	174,972
Accumulated surplus (deficit)		64,044	-	-	54,211
<b>Total Equity</b>		<b>1,373,696</b>	<b>-</b>	<b>-</b>	<b>229,183</b>

\*An explanation of major variances is included at Note E1.

^These figures represent budgeted figures as published in the 2022-23 Service Delivery Statement tabled in Parliament.

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts  
Statement of Assets and Liabilities by Major Departmental Services – Controlled  
for the year ended 30 June 2023

	Seniors and Disability Services <sup>^</sup>		Treaty, Aboriginal and Torres Strait Islander Partnerships Services				Community Services * Queensland * Engagement *		Youth Engagement *		Total
	2023	2022	2023	2022	2023	2023	2023	2023	2023	2023	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
<b>Current Assets</b>											
Cash and cash equivalents	-	30,622	65,369	20,383	10,792	15,338	(226)	91,273	51,005		
Receivables	-	5,809	1,616	1,701	15,547	3,767	160	21,090	7,510		
Prepayments	-	697	-	285	62	6,228	-	6,290	982		
Non-current assets classified as held for sale	-	880	-	-	-	-	-	-	880		
<b>Total Current Assets</b>	-	<b>38,008</b>	<b>66,985</b>	<b>22,369</b>	<b>26,401</b>	<b>25,333</b>	<b>(66)</b>	<b>118,653</b>	<b>60,377</b>		
<b>Non-Current Assets</b>											
Property, plant and equipment	-	189,247	17,227	15,926	159,403	1,132,923	17	1,309,570	205,173		
Intangible assets	-	438	-	-	1,055	-	-	1,055	438		
Prepayments	-	-	-	-	21	-	-	21	-		
<b>Total Non-Current Assets</b>	-	<b>189,685</b>	<b>17,227</b>	<b>15,926</b>	<b>160,479</b>	<b>1,132,923</b>	<b>17</b>	<b>1,310,646</b>	<b>205,611</b>		
<b>Total Assets</b>	-	<b>227,693</b>	<b>84,212</b>	<b>38,295</b>	<b>186,880</b>	<b>1,158,256</b>	<b>(49)</b>	<b>1,429,299</b>	<b>265,988</b>		
<b>Current Liabilities</b>											
Payables	-	14,327	50,746	12,155	163	1,898	(243)	52,564	26,482		
Accrued employee benefits	-	7,895	1,535	1,366	788	512	-	2,835	9,261		
Other current liabilities	-	1,062	-	-	-	204	-	204	1,062		
<b>Total Current Liabilities</b>	-	<b>23,284</b>	<b>52,281</b>	<b>13,521</b>	<b>951</b>	<b>2,614</b>	<b>(243)</b>	<b>55,603</b>	<b>36,805</b>		
<b>Total Liabilities</b>	-	<b>23,284</b>	<b>52,281</b>	<b>13,521</b>	<b>951</b>	<b>2,614</b>	<b>(243)</b>	<b>55,603</b>	<b>36,805</b>		

<sup>^</sup> There is no balance for Seniors and Disability Services at 30 June 2023 due to the machinery-of-government changes. Refer to Note A3 for further information.

\* Community Services, Arts Queensland and Youth Engagement assets and liabilities were transferred in effective from 1 June 2023 due to the machinery-of-government changes.

**Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts**  
**Statement of Changes in Equity - Controlled**  
**for the year ended 30 June 2023**

	Note	Contributed Equity \$'000	Accumulated Surplus \$'000	Total \$'000
<b>Balance as at 1 July 2021</b>		<b>174,080</b>	<b>23,021</b>	<b>197,101</b>
<b>Operating Result</b>				
Operating result from continuing operations		-	31,191	<b>31,191</b>
<b>Total Comprehensive Income for the Year</b>		<b>-</b>	<b>31,191</b>	<b>31,191</b>
<b>Transactions with Owners as Owners</b>				
Net equity adjustments		2,510	-	<b>2,510</b>
Net transfers in/(out) - Queensland Government entities - MoG		(13)	-	<b>(13)</b>
Net transfer out to Administered *		(1,605)	-	<b>(1,605)</b>
<b>Net Transactions with Owners as Owners</b>		<b>892</b>	<b>-</b>	<b>892</b>
<b>Balance as at 30 June 2022</b>		<b>174,972</b>	<b>54,211</b>	<b>229,183</b>
<b>Operating Result</b>				
Operating result from continuing operations		-	9,832	<b>9,832</b>
<b>Total Comprehensive Income for the Year</b>		<b>-</b>	<b>9,832</b>	<b>9,832</b>
<b>Transactions with Owners as Owners</b>				
Net transfers in/(out) - Queensland Government entities - MoG	<b>A3</b>	1,151,687	-	<b>1,151,687</b>
Appropriated equity injections	<b>C6-2</b>	8,279	-	<b>8,279</b>
Appropriated equity withdrawal	<b>C6-2</b>	(25,286)	-	<b>(25,286)</b>
<b>Net Transactions with Owners as Owners</b>		<b>1,134,680</b>	<b>-</b>	<b>1,134,680</b>
<b>Balance as at 30 June 2023</b>		<b>1,309,652</b>	<b>64,044</b>	<b>1,373,696</b>

\*On 6 September 2021, the Minister approved the transfer of Olandi Hall (land net book value of \$0.50 million and building net book value of \$1.11 million) to the Torres Shire Council for nil consideration. The transfer of this asset to Council Trusteeship is consistent with Queensland Government policy. The land title transferred on 1 October 2021. In accordance with Section 4F.5 of the Treasury Financial Reporting Requirements for Government Agencies 2021-2022, the transaction was recognised as a reduction in Controlled Equity and recognition of the asset transfer as an Administered Grant (refer to Note G1-5).

The accompanying notes form part of these financial statements.



Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts  
Statement of Cash Flows - Controlled  
for the year ended 30 June 2023

	Note	Actual 2023 \$'000	Original Budget^ 2023 \$'000	Budget Variance* 2023 \$'000	Actual 2022 \$'000
<b>Cash Flows from Operating Activities</b>					
<i>Inflows:</i>					
Service appropriation receipts		297,790	308,504	(10,714)	274,541
User charges and fees		14,097	11,485	2,612	9,949
Grants and other contributions		9,742	9,956	(214)	10,897
GST input tax credits received from ATO		7,214	14,072	(6,858)	10,768
GST collected from customers		266	1,213	(947)	254
Other inflows		1,254	757	497	3,864
<i>Outflows:</i>					
Employee expenses		(212,592)	(235,947)	23,355	(214,614)
Supplies and services		(67,832)	(72,984)	5,152	(70,895)
Grants and subsidies		(36,484)	(18,287)	(18,197)	(15,562)
GST paid to suppliers		(2,781)	(14,072)	11,291	(10,996)
GST remitted to ATO		(279)	(1,213)	934	(254)
Other outflows		(1,024)	(1,060)	36	(1,631)
<b>Net cash provided by (used in) operating activities</b>	<b>CF-1</b>	<b>9,371</b>	<b>2,424</b>	<b>6,947</b>	<b>(3,680)</b>
<b>Cash Flows from Investing Activities</b>					
<i>Inflows:</i>					
Sales of property, plant and equipment		699	-	699	-
<i>Outflows:</i>					
Payments for property, plant and equipment		(7,016)	(5,102)	(1,914)	(2,216)
<b>Net cash provided by (used in) investing activities</b>		<b>(6,317)</b>	<b>(5,102)</b>	<b>(1,215)</b>	<b>(2,216)</b>
<b>Cash flows from Financing Activities</b>					
<i>Inflows:</i>					
Equity withdrawals		-	-	-	(183)
Equity injection		5,315	4,200	1,115	2,244
<b>Net cash provided by (used in) financing activities</b>		<b>5,315</b>	<b>4,200</b>	<b>1,115</b>	<b>2,061</b>
Net (decrease) increase in cash and cash equivalents		8,369	1,522	6,847	(3,835)
<b>Cash and Cash Equivalents - Opening balance</b>		<b>51,005</b>	<b>28,873</b>	<b>22,132</b>	<b>54,840</b>
<b>Cash transfers from MoG restructure</b>	<b>A3</b>	<b>31,899</b>	-	31,899	-
<b>Cash and Cash Equivalents - Closing balance</b>	<b>C1</b>	<b>91,273</b>	<b>30,395</b>	<b>60,878</b>	<b>51,005</b>

\*An explanation of major variances is included at Note E1.

^These figures represent budgeted figures as published in the 2022-23 Service Delivery Statements tabled in Parliament.

**Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts**  
**Notes to the Statement of Cash Flows - Controlled**  
**for the year ended 30 June 2023**

**CF-1 Reconciliation of Operating Result to Net Cash Provided by Operating Activities**

	Note	Actual 2023 \$'000	Actual 2022 \$'000
<b>Operating Result for the Year</b>		<b>9,832</b>	<b>31,191</b>
<b><i>Non-cash items included in operating result</i></b>			
Reversal of revaluation increment		(11,134)	(28,569)
Revaluation decrement		212	-
Depreciation and amortisation expense	B2-4	9,602	3,784
Loss (gain) on disposal of non-current assets		181	3
Write off of assets	B2-5	312	814
<b><i>Changes in assets and liabilities</i></b>			
(Increase) decrease in GST input tax credits receivable		(2,188)	(228)
(Increase) decrease in trade receivables		4,156	(1,025)
(Increase) decrease in prepayments		732	791
Increase (decrease) in payables		(1,473)	(11,263)
Increase (decrease) in accrued employee benefits		(1,278)	450
Increase (decrease) in provisions		-	(119)
Increase (decrease) in other liabilities		417	491
<b>Net Cash Provided by (Used in) Operating Activities</b>		<b>9,371</b>	<b>(3,680)</b>

**CF-2 Non-cash investing and financing activities**

Assets and liabilities received or donated/transferred by the department are recognised as revenues (refer Note B1-3) or expenses (refer Note B2-3) as applicable. In 2022-23 there were nil assets and liabilities received or donated/transferred recognised through the Controlled accounts. In 2021-22 the department transferred land and property to the Torres Shire Council recognised through the Administered accounts (refer to Statement of Changes in Equity - Controlled).

## **A1 Departmental Objectives**

As part of the machinery-of-government changes, effective 31 May 2023:

- The former Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships was renamed to the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.
- The Arts Queensland activities and Community Services activities were transferred in from the former Department of Communities, Housing and Digital Economy to the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts effective from 1 June 2023. Refer to Note A3 and Note A2-7 for further information.
- The Youth Engagement activities were transferred in from the Department of Environment and Science to the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts effective from 1 June 2023. Refer to Note A3 and Note A2-7 for further information.
- The Seniors and Disability Services functions were transferred to the Department of Child Safety, Seniors and Disability Services. Refer to Note A3 and Note A2-7 for further information.

The Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities, and the Arts' (the department) vision is to work with Aboriginal and Torres Strait Islander peoples and non-Indigenous Queenslanders to build a new future and support thriving communities where all Queenslanders can enjoy high levels of cultural, social and economic wellbeing, supported by a vibrant arts sector.

The Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts delivers its services through the following major service areas:

- Treaty, Aboriginal and Torres Strait Islander Partnerships: To progress the Path to Treaty through truth-telling and healing, and to work in partnership with Aboriginal and Torres Strait Islander peoples to increase cultural, social and economic opportunities.
- Community Services: Accessible, timely and responsive community services and support for Queenslanders.
- Youth Engagement: Elevate youth perspectives through the development of relevant Queensland Government policies, programs, and services, enabling them to shape social and economic outcomes. Provide opportunities to strengthen youth leadership capabilities.
- Arts Queensland: Enhance Queenslanders' access to arts and culture, through investment in the creation, development and presentation of arts product, cultural experiences and cultural infrastructure.

The department is funded for the departmental services it delivers principally by parliamentary appropriations. It also provides the following on a fee for service basis:

- Application fees for an assessment of persons seeking engagement to work in disability services delivered or funded by the department. This activity had been transferred out due to the machinery-of-government changes.

## **A2 Basis of Financial Statement Preparation**

### **A2-1 General Information**

The Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts is a State Government department established under the *Public Service Act 2008* and controlled by the State of Queensland, which is the ultimate parent.

The head office of the department is 1 William Street, Brisbane QLD 4000.

### **A2-2 Compliance with Prescribed Requirements**

The department has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2022.

The department is a not-for-profit entity and these general-purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flow which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

## **A2 Basis of financial Statements Preparation (Continued)**

### **A2-3 Presentation**

#### **Currency and Rounding**

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

#### **Comparatives**

Comparative information reflects the audited 2021-22 financial statements. The current year is not comparable to the previous year due to the machinery-of-government changes. Refer to Note A3.

#### **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 an unconditional right to defer settlement to beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

### **A2-4 Authorisation of Financial Statements for Issue**

The financial statements are authorised for issue by the Director-General and Chief Finance Officer at the date of signing the Management Certificate.

### **A2-5 The Reporting Entity**

The reporting entity is the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts. The financial statements include all income, expenses, assets, liabilities and equity of the department.

Arts Queensland controls or is associated with the entities below. The entities have not been consolidated or recognised under equity accounting as they would not materially affect the reported financial position and revenue and expenses of the department. Each controlled and associated entity is a reporting entity in its own right and the audited financial statements are included in their respective annual reports. The entities are audited by the Auditor-General of Queensland.

#### **Controlled entities**

Aboriginal Centre for the Performing Arts Pty Ltd (ACPA) is a registered training company that delivers accredited training to indigenous and non-indigenous persons in various performing arts courses. The share capital of ACPA consists of two ordinary shares of \$1 each, fully paid, held by the department on behalf of the State of Queensland.

The Queensland Music Festival Pty Ltd (QMF) was established as a not-for-profit company to produce and promote a biennial Queensland festival of music which achieves both international excellence and accessibility for Queenslanders from all walks of life. The share capital of QMF consists of two ordinary shares of \$1 each, fully paid, held by the department on behalf of the State of Queensland.

#### **Associated entity**

Major Brisbane Festivals Pty Ltd (MBF) incorporating Brisbane Festival is jointly owned by the State of Queensland and Brisbane City Council and aims to position Brisbane as a key festival destination. The department on behalf of the State of Queensland, and the Brisbane City Council each hold 50% of the shares of the MBF (the share capital of MBF consists of two ordinary shares of \$1 each, fully paid). It has been determined that the department does not have control over the financial or operating policies through voting rights or board membership of the entity. However, due to funding arrangements for the entity, the department has significant influence.

## A2 Basis of financial Statements Preparation (Continued)

### A2-6 Basis of Measurement

Historical cost is used as the measurement basis in this financial report except for land and buildings which are measured at fair value.

#### Historical Cost

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

#### Fair Value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique. Where fair value is used, the fair value approach is disclosed. Refer to Note C3-7 for further information about fair value measurement by the department.

### A2-7 Controlled and Administered Transactions and Balances

Transactions and balances are controlled by the department where they can be deployed for the achievement of the departmental objectives.

The department administers, but does not control, certain activities on behalf of the Queensland Government. In doing so, it has responsibility for administering those activities (and related transactions and balances) efficiently and effectively but does not have the discretion to deploy those resources for the achievement of the department's own objectives.

The department has elected to report the administered transactions and balances as notes (refer to Section G) within the agency's overall financial statements. Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items, unless stated otherwise.

The department's administered ledger is used for the following purposes:

- The payment to the Western Cape Community Trust to provide and benefit the general welfare of the communities described under the Western Cape Co-Existence Agreement, including the Aboriginal communities and Traditional Owners of Western Cape York Peninsula.
- The payment to the Family Responsibilities Commission to support welfare reform and responsible standards of behaviour, local authority and wellbeing.
- Administered community recovery disaster cost and the subsequent reimbursement of those costs from the Queensland Reconstruction Authority under Commonwealth-state Disaster Recovery Funding Arrangements guidelines and associated State Government program. Revenues associated with disaster recovery claims are recognised as grants and other contributions.\*
- The Funding contribution to the following Arts Queensland's statutory bodies and related entity for supporting their operating activities\*:
  - State Library of Queensland
  - Queensland Art Gallery
  - Queensland Museum
  - Queensland Performing Arts Trust
  - Queensland Theatre Company
- The payment to the National Disability Insurance Agency (NDIA) under the National Disability Insurance Scheme.\*\*
- The payment of concessions, such as rebates on household expenses, to eligible recipients.\*\*

\* As a result of the Public Service Departmental Arrangements Notice (No. 2) 2023, responsibilities for administering the Disaster Recovery Funding Arrangements and for funding of the Arts Queensland's statutory bodies and related entity were transferred to the department effective from 1 June 2023. Refer to Note A3 for further information.

\*\* As a result of the Public Service Departmental Arrangements Notice (No. 2) 2023, responsibilities for the payment to NDIA and concessions were transferred to Department of Child Safety, Seniors and Disability Services effective from 1 June 2023. Refer to Note A3 for further information.

## A2 Basis of financial Statements Preparation (Continued)

### A2-8 Taxation

The department 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). FBT and GST are the only taxes accounted for by the department. GST credits receivable from, and GST payable to, the Australian Taxation Office (ATO) are recognised (refer to Note C2).

### A3 Machinery-of-Government (MoG) Changes

As a result of the Public Service Departmental Arrangements Notice (No. 2) 2023, the former Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships was renamed to Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

Pursuant to section 80 of the *Financial Accountability Act 2009*, for financial reporting purposes the effective date of the transfers was 1 June 2023. Transactions up to 31 May 2023 are reported in the transferring departments' financial statements, and within the 2022 comparative figures.

As part of these machinery-of-government changes, the following functions were transferred to and from the department:

- Community Services transferred in from the former Department of Communities, Housing and Digital Economy.
- Arts Queensland transferred in from the former Department of Communities, Housing and Digital Economy.
- Youth Engagement transferred in from the Department of Environment and Science.
- Seniors and Disability Services transferred out to the Department of Child Safety, Seniors and Disability Services (DCSSDS).

Assets and liabilities transferred	Transfers in		Transfers (out)	
	Department of Environment and Science 2023 \$'000	Department of Communities, Housing and Digital Economy 2023 \$'000	Department of Child Safety, Seniors and Disability Services* 2023 \$'000	Total net transfers 2023 \$'000
<b>Controlled</b>				
<b>Current assets</b>				
Cash and Cash equivalents	5	52,826	(20,932)	31,899
Receivables	-	36,421	(4,421)	32,000
Other current assets	-	7,629	(1,563)	6,066
<b>Total current assets</b>	<b>5</b>	<b>96,876</b>	<b>(26,916)</b>	<b>69,965</b>
<b>Non-current assets</b>				
Property, plant & equipment	29	1,296,017	(200,332)	1,095,714
Intangibles	-	1,085	(362)	723
Other non-current assets	-	25	-	25
<b>Total non-current assets</b>	<b>29</b>	<b>1,297,127</b>	<b>(200,694)</b>	<b>1,096,462</b>
<b>Current liabilities</b>				
Payables	-	27,597	(6,150)	21,447
Accrued employee benefits	-	1,314	(6,744)	(5,430)
Other current liabilities	-	-	(1,277)	(1,277)
<b>Total current liabilities</b>	<b>-</b>	<b>28,911</b>	<b>(14,171)</b>	<b>14,740</b>
<b>Net assets</b>	<b>34</b>	<b>1,365,092</b>	<b>(213,439)</b>	<b>1,151,687</b>

The increase in net assets has been accounted for as a increase in contributed equity as disclosed in the Statement of Changes in Equity.

\* The department continued to process expenditure transactions for Seniors and Disability Services for the period 1 June to 30 June 2023 within the department's finance and human resources systems to the value of \$19.86 million. These transactions have been recognised by DCSSDS and are not incorporated in the department's financial results.

### A3 Machinery-of-Government (MoG) changes (continued)

Assets and liabilities transferred	Transfers in		Transfers (out)	
	Department of Environment and Science 2023 \$'000	Department of Communities, Housing and Digital Economy 2023 \$'000	Department of Child Safety, Seniors and Disability Services 2023 \$'000	Total net transfers 2023 \$'000
<b>Administered</b>				
<b>Current assets</b>				
Cash and Cash equivalents	-	(6,163)	(34,330)	(40,493)
Receivables	-	1,930	-	1,930
<b>Total current assets</b>	-	<b>(4,233)</b>	<b>(34,330)</b>	<b>(38,563)</b>
<b>Current liabilities</b>				
Payables	-	14,324	(34,330)	(20,006)
<b>Total current liabilities</b>	-	<b>14,324</b>	<b>(34,330)</b>	<b>(20,006)</b>
<b>Net assets</b>	-	<b>(18,557)</b>	-	<b>(18,557)</b>

The decrease in net assets has been accounted for as a decrease in contributed equity.

## Our Performance

### B1 Revenue

#### B1-1 Appropriation Revenue

	2023	2022
	\$'000	\$'000
<b>Reconciliation of Payments from Consolidated Fund to Appropriation Revenue Recognised in Operating Result</b>		
Budgeted appropriation revenue	308,504	295,216
Treasurer's transfers	(1,115)	-
Lapsed appropriation revenue	(9,599)	(20,675)
<b>Total Appropriation Receipts (cash)</b>	<b>297,790</b>	<b>274,541</b>
Less: Transfer of appropriation receivable from other Queensland Government entities	(2,340)	-
Plus: Opening balance of departmental services revenue payable	19,836	28,263
Less: Closing balance of departmental services revenue payable	(12,217)	(19,836)
<b>Net Appropriation Revenue</b>	<b>303,069</b>	<b>282,968</b>
<b>Appropriation Revenue Recognised in Statement of Comprehensive Income</b>	<b>303,069</b>	<b>282,968</b>

Appropriations provided under the **Appropriation Act 2022** are recognised as revenue when received. Where the department 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. Capital appropriations are recognised as adjustments to equity - refer to Note C6-2.

#### B1-2 User Charges and Fees

	2023	2022
	\$'000	\$'000
The department received the following revenue for user charges and fees during the financial year		
Disability Worker Screening application fees	8,839	8,604
Funds from National Disability Support Agency to provide specialist disability client support	879	919
Rent received from clients in specialist disability accommodation	1,397	889
Cultural Centre Carpark Revenue	707	-
Other fees and charges	374	-
<b>Total User Charges and Fees</b>	<b>12,196</b>	<b>10,412</b>



**Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2023**

**B1-3 Grants and Other Contributions**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Revenue from contracts with customers</b>		
Commonwealth grants - specific obligations	7,921	9,789
<b>Other grants and contributions</b>		
Queensland Government grants	1,661	906
Other grants and contributions	160	113
Services received below fair value *	520	401
<b>Total</b>	<b>10,262</b>	<b>11,209</b>

\* Services received below fair value includes archiving services provided by Queensland State Archives (2022-23 \$0.52 million, 2021-22 \$0.33 million) and COVID 19 test kits supplied by Queensland Health (2022-23 Nil, 2021-22 \$74,000).

**Accounting policy - Grants, contributions and donations**

Grants, contributions and donations revenue arise from non-exchange transactions where the department does not directly give approximately equal value to the grantor.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the department to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under *AASB 15 Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied.

Otherwise, the grant is accounted for under *AASB 1058 Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding, except for special purpose capital grants received to construct non-financial assets to be controlled by the department. Special purpose capital grants are recognised as unearned revenue when received, and subsequently recognised progressively as revenue as the department satisfies its obligations under the grant through construction of the asset.

**Disclosure – Grants and contributions**

The department has a number of grant arrangements with the Commonwealth that relate to funding of activity-based services. One of these arrangements is for the Disability Services for Older Australians (DSOA) program and has been identified as having sufficiently specific performance obligations under enforceable grant agreements. This program had been transferred out due to the MoG changes.

The remaining Commonwealth grants, although under enforceable agreements, do not contain sufficiently specific performance obligations, these grants are recognised upon receipt.

**Accounting policy - Services received below fair 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 expense.

**B1-4 Other Revenue**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Expenditure recoveries	125	431
Grant and service procurement refunds <sup>^</sup>	495	1,484
Other	531	1,054
<b>Total</b>	<b>1,151</b>	<b>2,969</b>

<sup>^</sup> These refunds relate to the return of prior year unspent funds by non-government organisations.

## B2 Expenses

### B2-1 Employee Expenses

	2023	2022
	\$'000	\$'000
<b>Employee Benefits</b>		
Wages and salaries	163,166	167,242
Employer superannuation contributions	20,123	20,089
Annual leave levy	16,632	16,878
Long service leave levy	4,325	4,182
Other employee benefits	2,445	1,588
	<b>206,691</b>	<b>209,979</b>
<b>Employee Related Expenses</b>		
Workers' compensation premium	3,959	3,718
Other employee related expenses	1,489	1,211
	<b>5,448</b>	<b>4,929</b>
<b>Total</b>	<b>212,139</b>	<b>214,908</b>
	2023	2022
Number of full-time equivalent (FTE) employees*	712	1,796

\* The reduction of the FTE in 2023 was due to the machinery-of-government changes.

#### Accounting policy – Wages and salaries

Wages and salaries due, but unpaid at reporting date, are recognised in the statement of financial position at the current salary rates. As the department expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts. Wages and salaries include any non-vesting sick leave that has been paid by the department during the financial year.

#### Accounting policy - Annual leave

Under the Queensland Government's Annual Leave Central Scheme, a levy is made on the department to cover the cost of employees' annual leave (including leave loading and on-costs). The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave are claimed from the scheme quarterly in arrears.

#### Accounting policy - Long service leave

Under the Queensland Government's Long Service Leave Scheme, a levy is made on the department to cover the cost of employees' long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for long service leave are claimed from the scheme quarterly in arrears.

#### Accounting policy - 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 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.

## B2 – Expenses (continued)

### B2-1 Employee Expenses (continued)

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

#### Accounting policy - Workers compensation premiums

The department 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.

Key management personnel and remuneration disclosures are detailed in Note F1.

### B2-2 Supplies and Services

	2023	2022
	\$'000	\$'000
Service procurement		
Seniors and Disability Services	13,522	17,508
Treaty, Aboriginal and Torres Strait Islander Partnerships Services	475	372
Community Services	87	-
Services provided by other State Agencies under MoU <sup>^</sup>	14,320	14,549
Property and motor vehicle expenses	10,784	11,078
Property support, repairs and maintenance costs	11,170	8,880
Professional and technical fees	7,867	8,872
Other supplies and services	7,316	6,377
<b>Total</b>	<b>65,541</b>	<b>67,636</b>

<sup>^</sup> Services provided by other state agencies under Memorandum of Understanding (MOU) (refer to Note F2).

#### Accounting policy - Property and Motor Vehicle Expenses

The majority of the property and motor vehicle expenses relate to arrangements where the Department of Energy and Public Works (DEPW) provides the department with access to office accommodation and motor vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because the DEPW has substantive substitution rights over the assets.

#### Accounting policy - Distinction between Service Procurement and Grants

For a transaction to be classified as service procurement, the value of goods or services received by the department must be of approximately equal value to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transaction is classified as a grant (refer to Note B2-3).

## B2 – Expenses (continued)

### B2-3 Grants and Subsidies <sup>^</sup>

	2023	2022
	\$'000	\$'000
Seniors and Disability Services	9,508	4,764
Treaty, Aboriginal and Torres Strait Islander Partnership Services	12,991	11,099
Community Services	3,706	-
Arts Queensland	12,469	-
Donations and gifts	102	-
<b>Total</b>	<b>38,776</b>	<b>15,863</b>

<sup>^</sup> Refer to B2-2 for the accounting policy on the distinction between service procurement and grants.

### B2-4 Depreciation and Amortisation

	2023	2022
	\$'000	\$'000
Depreciation - property, plant and equipment (refer C3-1)	9,496	3,701
Amortisation - intangible assets	106	83
<b>Total</b>	<b>9,602</b>	<b>3,784</b>

Refer to Notes C3-5 for the accounting policies for depreciation expenses.

### B2-5 Other Expense

	2023	2022
	\$'000	\$'000
Net losses on disposal of property, plant and equipment	181	3
Insurance premiums - QGIF	715	686
Queensland Audit Office - external audit fees <sup>^</sup>	255	285
Losses of Public Property <sup>#</sup>	312	814
Special payments - ex gratia payments <sup>&lt;</sup>	41	2
Other <sup>*</sup>	525	424
<b>Total</b>	<b>2,029</b>	<b>2,214</b>

<sup>^</sup> Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$0.26 million (2021-22: \$0.29 million). There are no non-audit services included in this amount.

<sup>#</sup> As a result of property damage caused by a client in care, a loss of public property was recognised. Certain losses of public property are insured with the Queensland Government Insurance Fund (QGIF). The claim made in respect of this loss has yet to be assessed by QGIF and the amount recoverable cannot be estimated reliably at reporting date. Upon notification by QGIF of the acceptance of the claim, revenue will be recognised for the agreed settlement amount and disclosed as 'Other revenue - Insurance compensation from loss of property'.

<sup><</sup> Special payments represent ex gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. Special payments during 2022-23 includes a payment over \$5,000 in connection with the settlement of an employment related matter.

<sup>\*</sup> Other expenses include services received below fair value, including archiving services provided by Queensland State Archives (2022-23 \$0.52 million, 2021-22 \$0.33 million) and COVID 19 test kits supplied by Queensland Health (2022-23 Nil, 2021-22 \$74,000).

## Our Financial Position

### C1 Cash and Cash Equivalents

	2023	2022
	\$'000	\$'000
Cash at bank	91,270	51,003
Cash on hand	3	2
<b>Total</b>	<b>91,273</b>	<b>51,005</b>

The department has overdraft facilities of \$1.5 million (2021-2022: Nil) with the Commonwealth Bank which was transferred from former Department of Communities, Housing and Digital Economy due to the machinery-of-government changes. These facilities are undrawn as at 30 June 2023 and are available for future use.

#### Accounting policy - Cash and Cash equivalents

For the purposes of the statement of financial position and the statement of cash flows, cash assets include all cash and cheques received but not banked on 30 June 2023.

### C2 Receivables

	2023	2022
	\$'000	\$'000
<b>Current</b>		
Trade and other debtors	16,378	1,785
Less: Loss allowance	(23)	(1,060)
	<b>16,355</b>	<b>725</b>
GST input tax credits receivable	2,610	865
Annual leave reimbursements	1,655	4,652
Long service leave reimbursements	470	1,268
<b>Total</b>	<b>21,090</b>	<b>7,510</b>

#### 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 i.e., the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

#### Accounting policy - Impairment of receivables

The collectability of receivables is assessed periodically with provision being made for impairment. Where the department has no reasonable expectation of recovering an amount owed by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance. If the amount of the debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

#### Disclosure - Credit risk of receivables

The majority of the department's receivables are from the State Government or Commonwealth agencies who are expected to have an insignificant, and therefore immaterial, level of credit risk exposure. No loss allowance is recorded for these receivables on the basis of materiality.

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts  
Notes to the Financial Statements  
for the year ended 30 June 2023

### C3 Property, Plant and Equipment and Depreciation Expense

#### C3-1 Closing Balances and Reconciliations of Carrying Amount

	Land		Buildings		Heritage and Cultural Assets		Plant and equipment		Capital works in progress		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Gross	312,139	55,964	513,907	204,012	881,582	-	16,792	5,896	138,260	1,350	1,862,680	267,222
Less accumulated depreciation	-	(123,106)	(57,626)	(422,386)	(4,423)	-	(7,618)	(4,423)	-	-	(553,110)	(62,049)
<b>Carrying amount at 30 June</b>	<b>312,139</b>	<b>55,964</b>	<b>390,801</b>	<b>146,386</b>	<b>459,196</b>	-	<b>9,174</b>	<b>1,473</b>	<b>138,260</b>	<b>1,350</b>	<b>1,309,570</b>	<b>205,173</b>
<b>Represented by movements in carrying amount:</b>												
Carrying amount at 1 July	55,964	50,663	146,386	128,218	-	-	1,473	1,946	1,350	469	205,173	181,296
Acquisition	-	-	-	-	-	-	13	-	7,556	2,323	7,569	2,323
Disposals	-	-	(312)	(814)	-	-	-	(3)	-	-	(312)	(817)
Transfers out to other Queensland Government entities MoG ^	(54,751)	-	(140,118)	-	-	-	(776)	(13)	(4,687)	-	(200,332)	(13)
Transfers in from other Queensland Government entities MoG ^	311,138	-	376,886	-	461,304	-	8,776	-	137,942	-	1,296,046	-
Assets reclassified as held for sale *	-	(500)	-	(380)	-	-	-	-	-	-	-	(880)
Transfers between asset classes	-	-	1,968	1,420	1,769	-	164	22	(3,901)	(1,442)	-	-
Net revaluation increments recognised in Operating Result	(212)	6,296	11,134	22,273	-	-	-	-	-	-	10,922	28,569
Transfer of assets to other entities >	-	(495)	-	(1,109)	-	-	-	-	-	-	-	(1,604)
Depreciation	-	-	(5,143)	(3,222)	(3,877)	-	(476)	(479)	-	-	(9,496)	(3,701)
<b>Carrying amount at 30 June</b>	<b>312,139</b>	<b>55,964</b>	<b>390,801</b>	<b>146,386</b>	<b>459,196</b>	-	<b>9,174</b>	<b>1,473</b>	<b>138,260</b>	<b>1,350</b>	<b>1,309,570</b>	<b>205,173</b>

^ Refer to Note A3 for further information.

\* In 2021-22, the department placed a property for sale which was not suitable to support service delivery. It was subsequently sold on 22 November 2022.

> In 2021-22, the department transferred land and building, Olandi Hall, to the Torres Shire Council. The transaction was recognised as a reduction in Controlled Equity and recognition of the asset transfer as an Administered Grant. Refer to the Statement of Changes in Equity-Controlled and Note G1-5 for further information.

## C3 Property, Plant and Equipment (continued)

### C3-2 Recognition and Acquisition

#### Accounting policy – Recognition

##### Basis of Capitalisation and Recognition Thresholds

Items of property, plant and equipment with a historical cost or other value equal to or in excess of the following thresholds are recognised as assets for financial reporting purposes in the year of acquisition:

Buildings (including land improvements)	\$10,000
Land	\$1
Plant and equipment	\$5,000
Heritage and cultural	\$5,000

Items with a lesser value are expensed in the year of acquisition.

Expenditure on property, plant and equipment is capitalised where it is probable that it will increase the service potential or useful life of the existing asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

#### Componentisation of complex assets

Complex assets comprise separately identifiable components (or groups of components) of significant value, that require replacement at regular intervals and at different times to other components comprising the asset.

On initial recognition, the asset recognition thresholds outlined above apply to the asset as a single item. Where the asset qualifies for recognition, components are then separately recorded when their value is significant relative to the total cost of the complex asset.

When a separately identifiable component (or group of components) of significant value is replaced, the existing component(s) is derecognised. The replacement component(s) is capitalised when it is probable that future economic benefits from the significant components will flow to the department in conjunction with other components comprising the complex asset and the cost exceeds the asset recognition thresholds specified above. Replacement components that do not meet the asset recognition thresholds for capitalisation are expensed. Components are valued on the same basis as the asset class to which they relate.

#### Accounting policy - Cost of Acquisition

Historical cost is used for the initial recording of all property, plant and equipment acquisitions. Historical cost is determined as the value given as consideration and costs incidental to the acquisition (such as architect's fees and engineering design fees), plus all other costs incurred in getting the assets ready for use.

Where assets are received free of charge from another State Government entity, whether as a result of a machinery-of-government changes, or other involuntary transfer, the acquisition is recognised as the carrying amount in the books of the other entity immediately prior to the transfer.

### C3-3 Measurement Using Historical Cost

#### Accounting policy

Plant and equipment are measured at historical cost in accordance with the Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amounts for such plant and equipment is not materially different from their fair value.

## C3 Property, Plant and Equipment (continued)

### C3-4 Measurement Using Fair Value

#### Accounting policy

Land and building assets are measured at fair value as required by Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation (refer to Note C3-1).

The cost of items acquired during the financial year has been judged by management to materially represent their fair value at the end of the reporting period.

Property, plant and equipment classes measured at fair value are revalued on an annual basis either by appraisals undertaken by an independent professional valuer or by the use of appropriate and relevant indices.

#### *Use of Specific Appraisals*

Comprehensive revaluations using independent professional valuers are undertaken at least once every five years, with the application of appropriate and relevant asset market indices in interceding years. However, if a particular asset class experiences significant and volatile changes in fair value, the class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal.

The fair values reported by the department are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs. Materiality is considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case revaluation is warranted).

#### *Use of Indices*

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up to date via the application of relevant indices. The Department ensures that the application of such indices results in valid estimation of the assets' fair values at reporting date. Valuers supply the indices used for the various types of assets. Such indices are either publicly available, or are derived from market information available to valuers.

Valuers provide assurance of the robustness, validity and appropriateness of the indices for application to the relevant assets. Management assesses and confirms the relevance and suitability of indices provided by valuers based on the department's own particular circumstances.

#### *Accounting for Changes in Fair Value*

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount of an asset on revaluation is charged as an expense, to the extent it exceeds the balance if any, in the revaluation surplus relating to the asset class.

For assets revalued using a cost valuation approach (e.g. current replacement cost) - accumulated depreciation is adjusted to equal the difference between the gross amount and carrying amount.

For assets revalued using a market or income-based valuation approach - accumulated depreciation is eliminated against the gross amount of the asset prior to restating for the revaluation.



## C3 Property, Plant and Equipment (continued)

### C3-4 Measurement Using Fair Value (continued)

#### *Accounting for Changes in Fair Value (continued)*

The department depleted its asset revaluation reserve in the 2011-12 financial year and a \$201 million revaluation decrement was recognised. The decrement was due to the revaluation of rental housing stock at fair value prior to the asset transfer to the former Department of Housing and Public Works. The fair value of the housing stock was significantly lower than the book value due to economic factors impacting on the property market at that time.

The revaluation increment on the department's land and buildings is recognised as revenue in the statement of comprehensive income as a reversal of the revaluation decrement, until the carrying amount of the asset revaluation decrements are extinguished.

As at 30 June 2023, the carrying amount of the asset revaluation decrements were \$65.10 million (2021-22: \$64.89 million) for land and \$41.99 million (2021-22: \$53.12 million) for buildings.

### C3-5 Depreciation Expense

#### Accounting policy

Property, plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less any estimated residual value, progressively over its estimated useful life to the department. The remaining useful lives of buildings, plant and equipment are reviewed annually.

Land is not depreciated as it has an unlimited useful life.

Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the department. Separately identifiable components of assets are depreciated according to the useful lives of each component.

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is applied over the remaining useful life of the asset.

Assets under construction (work-in-progress) are not depreciated until they are ready for use. These assets are then reclassified to the relevant class within property, plant and equipment.

The depreciable amount of improvements to or on leasehold land is allocated progressively over the estimated useful lives of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of a lease includes any option period where exercise of the option is probable.

For the department's depreciable assets, the estimated amount to be received on the disposal at the end of their useful life (residual value) is determined to be zero.

#### Depreciation Rates

Key Estimates: For each class of asset the following depreciation rates are used:

Asset			
Buildings	1%	to	33%
Plant and Equipment	3%	to	33%
Heritage and cultural assets	1%	to	33%

### C3-6 Impairment

#### Accounting policy

All property, plant and equipment assets are assessed for indicators of impairment on an annual basis or, where the asset is measured at fair value, for indicators of a change in fair value/service potential since the last valuation was completed.

Where indicators of a material change in fair value or service potential since the last valuation arise, the asset is revalued at the reporting date under AASB 13 *Fair Value Measurement*. If an indicator of possible impairment exists, the department determines the asset's recoverable amount under AASB 136 *Impairment of Assets*. The recoverable amount is equal to the higher of the fair value less costs of disposal.

### C3 Property, Plant and Equipment (continued)

#### C3-7 Fair Value Measurement

##### Fair Value Measurement Hierarchy

All assets of the department for which fair value is measured are categorised within the following fair value hierarchy:

- level 1 - represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets and liabilities;
- level 2 - represents fair value measurements that are substantially derived from inputs (other than quoted prices included within level 1) that are observable, either directly or indirectly; and
- level 3 - represents fair value measurements that are substantially derived from unobservable inputs.

None of the department's valuations of assets or liabilities are eligible for categorisation into level 1.

	Level 2		Level 3		Total	
	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Land</b>						
Seniors and Disability Services *	-	54,964	-	-	-	54,964
Treaty, Aboriginal and Torres Strait Islander Partnerships ^	1,000	1,000	-	-	1,000	1,000
Community Services *	37,380	-	171	-	37,551	-
Arts Queensland *	273,588	-	-	-	273,588	-
<b>Total Carrying Amount</b>	<b>311,968</b>	<b>55,964</b>	<b>171</b>	<b>-</b>	<b>312,139</b>	<b>55,964</b>
<b>Buildings</b>						
Seniors and Disability Services *	-	7,226	-	124,604	-	131,830
Treaty, Aboriginal and Torres Strait Islander Partnerships ^	1,938	1,826	13,571	12,730	15,509	14,556
Community Services *	5,515	-	114,135	-	119,650	-
Arts Queensland *	-	-	255,642	-	255,642	-
<b>Total Carrying Amount</b>	<b>7,453</b>	<b>9,052</b>	<b>383,348</b>	<b>137,334</b>	<b>390,801</b>	<b>146,386</b>
<b>Heritage and cultural assets</b>	<b>-</b>	<b>-</b>	<b>459,196</b>	<b>-</b>	<b>459,196</b>	<b>-</b>

\* Refer to Note A3 for further information.

^ Level 3 The department is the trustee of various reserve lands which are valued at a nominal value of \$1 per parcel as land is held in trust for the local community – refer Note C3-7: Basis for Fair Values of Assets.

	Land		Buildings		Heritage and cultural assets	
	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Carrying amount at 1 July 2022</b>	<b>-</b>	<b>-</b>	<b>137,334</b>	<b>119,490</b>	<b>-</b>	<b>-</b>
Acquisitions	-	-	-	-	-	-
Disposals	-	-	(312)	(814)	-	-
Transfers out to other Queensland Government entities*	-	-	(132,895)	-	-	-
Transfers in from other Queensland Government entities*	171	-	371,372	-	461,304	-
Transfers between asset classes	-	-	1,953	1,193	1,769	-
Net revaluation increments/ (decrements) in operating surplus	-	-	10,762	20,512	-	-
Depreciation	-	-	(4,866)	(3,047)	(3,877)	-
<b>Carrying amount at 30 June 2023</b>	<b>171</b>	<b>-</b>	<b>383,348</b>	<b>137,334</b>	<b>459,196</b>	<b>-</b>

\* Refer to Note A3 for further information.

## **C3 Property, Plant and Equipment (continued)**

### **C3-7 Fair Value Measurement (continued)**

#### **Basis for Fair Values of Assets**

The department's land and building assets were valued in using specific appraisal by independent professional valuers, as follows:

- Treaty, Aboriginal and Torres Strait Islander Partnerships in 2021-22 by APV Valuers & Asset Management
- Community Services in 2019-20 by APV Valuers & Asset Management
- Arts Queensland in 2021-22 by State Valuation Services for land and Gray Robinson & Cottrell Quantity Surveyors for buildings and heritage buildings
- Seniors and Disability Services in 2019-20 by APV Valuers & Asset Management

In 2022-23, valuers undertook a desktop (indices) revaluation of land, building and heritage building assets supporting all service areas. The revaluation processes included the application of relevant land and building industry indices in the assessment of the asset values. Management have confirmed there has been no significant shift in the values since the revaluation undertaken.

The valuation approach for the department's land assets is a market-based assessment where a commercial market exists. Inputs for this assessment include publicly available data on recently sold properties which are of a similar type. This comparison is adjusted to take into consideration the characteristics of the land, such as size, zoning, topography and configuration etc.

The department's general-purpose buildings (level 2 category) also reflect a market-based assessment as their valuation approach. This included residential properties where the relevant inputs were able to be observed from current market evidence. The residential properties fair value has been derived from sales prices of comparable properties after adjusting for differences in key attributes such as property size.

The department's special purpose buildings (level 3 category) as well as buildings where due to external circumstances there was no evidence to support a market-based approach, are valued using current replacement cost as their valuation approach. Under this approach the cost to replace the asset is calculated and then adjusted to take account of any obsolescence. Key inputs used in this approach include the condition of the building assets, legal and commercial obsolescence. Current replacement cost is estimated based on data from construction guides including Rawlinson's Construction Guide and the Cordell Construction Cost Index, data from the Australian Bureau of Statistics, and the valuers internal research.

The department is the trustee of various reserve lands which are valued at a nominal value of \$1 per parcel as land is held in trust for the local community - Deed of Grant in Trust (DOGIT) Land. The department controls buildings on those reserve lands, including Retail Stores and other buildings (refer Note C3-8). As there is no active market for departmentally owned buildings on DOGIT land, the current replacement cost approach is used.

### **C3-8 Retail Stores and Community Facilities Divestment Program**

The department is the trustee of various reserve lands located within discrete indigenous communities, urban communities and islands in the Torres Strait, some of which have community facilities attached used by the local communities. The department is assessing options to transfer these assets to Traditional Owners or local councils, and there is no certainty as to likely outcomes over the foreseeable future. Until agreement is reached with the Traditional Owners and relevant local councils for these prospective transfers, the department will continue to control these assets.

These assets include:

- Mona Mona (land held in trust and a meeting shed) - value \$0.91 million
- Residential dwellings and land held in trust, Irvinebank - value \$0.67 million
- A number of reserves in remote locations in the Torres Strait and on the mainland. The majority of these reserves are valued at \$1 in accordance with The Land Act 1994 which enables unallocated state land held in trust for the local community to be valued at a nominal amount.

The department currently controls a number of Retail Stores and associated housing assets in remote communities. These assets are valued at \$10.70 million. Community Enterprise Queensland currently operates the Retail Stores on behalf of the department under memorandum of understanding arrangements whereby Community Enterprise Queensland reimburses the department's depreciation expenses. The department also controls the Lockhart River Multi-Tenant Service Centre \$1.98 million.

## C4 Payables

	2023	2022
	\$'000	\$'000
<b>Current</b>		
Trade creditors and accruals	14,084	4,943
Grants and subsidies payable	3,890	1,619
Deferred appropriation payable to Consolidated Fund	12,217	19,836
Equity adjustment payable	22,322	-
Other	51	84
<b>Total</b>	<b>52,564</b>	<b>26,482</b>

### Accounting policy – Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase or contract price, gross of applicable trade and other discounts. Amounts owing are unsecured.

## C5 Accrued Employee Benefits

	2023	2022
	\$'000	\$'000
Salaries and wages payable	132	3,160
Annual leave levy payable	2,189	4,862
Long service leave levy payable	514	1,239
<b>Total</b>	<b>2,835</b>	<b>9,261</b>

### Accounting policy - Accrued Employee Benefits

No provision for annual leave or long service leave is recognised in the department's financial statements as the liability is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

## C6 Equity

### C6-1 Contributed Equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the department. The following items are recognised as contributed equity by the department during the reporting and comparative years:

- Appropriations for equity adjustments (refer Note C6-2); and
- Non-reciprocal transfers of assets and liabilities between Wholly-Owned Queensland State Public Sector entities as a result of machinery-of-government changes (refer Note A3).

### C6-2 Appropriations Recognised in Equity

	2023	2022
	\$'000	\$'000
<b>Reconciliation of Payments from Consolidated Fund to Equity Adjustment</b>		
Budgeted equity adjustment appropriation	4,200	6,670
Treasurer's transfers	1,115	(4,609)
<b>Equity Adjustment Receipts (Payments)</b>	<b>5,315</b>	<b>2,061</b>
Plus: Opening balance of equity adjustment payable	-	449
Less: Closing balance of equity adjustment payable	(22,322)	-
<b>Equity Adjustment Recognised in Contributed Equity</b>	<b>(17,007)</b>	<b>2,510</b>

## Risks and Other Accounting Uncertainties

### D1 Financial Risk Disclosures

#### D1-1 Financial Instrument Categories

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

The department has the following categories of financial assets and financial liabilities:

	Note	2023 \$'000	2022 \$'000
Financial Assets			
<b>Cash and cash equivalents</b>	<b>C1</b>	91,273	51,005
Financial assets at amortised cost:			
<b>Current Receivables</b>	<b>C2</b>	21,090	7,510
<b>Total financial assets</b>		<b>112,363</b>	<b>58,515</b>
Financial Liabilities			
Financial liabilities at amortised cost - comprising:			
<b>Payables</b>	<b>C4</b>	48,602	26,482
<b>Total financial liabilities at amortised cost</b>		<b>48,602</b>	<b>26,482</b>

#### D1-2 Risks Arising from Financial Instruments

Financial risk management is implemented pursuant to government and departmental policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the department.

All financial risk is managed by the accounting and reporting division under policies approved by the department. The department provides written principles for overall risk management, as well as policies covering specific areas.

The department measures risk exposure using a variety of methods as follows:

<b>Risk Exposure</b>	<b>Measurement Method</b>
Credit risk	Ageing analysis, earnings at risk
Liquidity risk	Sensitivity analysis, where material
Market risk	Interest rate sensitivity analysis, where material

#### D1-3 Credit Risk Disclosures

##### Credit risk management practices

The department typically considers a financial asset to be in default when it becomes 90 days past due. However, a financial asset can be in default before that point if information indicates that the department is unlikely to receive the outstanding amounts in full. The department's assessment of default does not take into account any collateral or other credit enhancements.

##### Credit risk exposure

Credit risk exposure relating to receivables is disclosed in Note C2.

Management review and follow up aged receivables monthly to minimise the credit risk exposure of the department.

#### D1-4 Liquidity Risk

The primary income for the department is appropriation revenue. And the Department has an approved overdraft facility under whole-of-government banking arrangements to manage any cash shortfalls. Therefore, there is minimal liquidity risk to the department.

#### D2 Contingencies

##### Native Title Claims over Departmental Assets

As at reporting date native title claims exist that covers departmental land with buildings and site improvements totalling \$5.16 million. At the reporting date it is not possible to make an estimate of any probable outcome of these claims, or any financial effects.

#### D3 Commitments

Commitments for capital expenditure at reporting date (inclusive of non-recoverable GST input tax credits) are payable:

##### D3-1 Capital Commitments

	No later than one year		Later than one year and not later than five years		Longer than five years		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<b>Payable</b>								
Land and buildings	6,245	257	10,713	-	-	-	16,958	257
Plant and equipment	-	83	1,788	-	-	-	1,788	83
<b>Total</b>	<b>6,245</b>	<b>340</b>	<b>12,501</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,746</b>	<b>340</b>

## **Performance compared to Budget**

### **E1 Budgetary Reporting Disclosures**

This section contains explanations of major variances between the department's actual 2022-23 financial results and the original budget presented to Parliament.

Due to the transfer of functions resulting from the machinery-of-government (MoG) changes, actual expenditure to published budget is not comparable. The following notes provide broad guidance.

#### **E1-1 Explanation of Major Variances – Statement of comprehensive income**

##### **Appropriation revenue**

Appropriation revenue is \$6.27 million lower than the budget of \$309.34 million, principally reflecting the MoG change impacts of appropriation revenue associated with the Seniors and Disability Service Area transferring to DCSSDS (\$32.23 million), offset by appropriation revenue associated with the Community Services and the Arts Queensland service areas transferring in from the former DCHDE (\$30.80 million), and the deferral of appropriation revenue to 2023-24 to progress ongoing programs.

##### **Reversal of revaluation decrement**

The balance of \$11.13 million represents the increment of the annual revaluation of building assets which reverses historical revaluation decrements. These asset movements are not budgeted for due to the uncertain outcomes of asset values across financial years.

##### **Employee expenses**

Employee expenses are \$23.81 million lower than the budget of \$235.95 million principally reflecting the MoG change impacts with the transfer of the Seniors and Disability service area function to DCSSDS for the month of June 2023.

##### **Supplies and services**

Supplies and services expenses were \$7.17 million lower than the budget of \$72.07 million principally reflecting the transfer of the Seniors and Disability service area function to DCSSDS and the funding deferral of initiatives into 2023-24.

##### **Grants and subsidies**

Grants and subsidies expenses \$20.49 million higher than the budget of \$18.29 million principally reflecting the Community Services and the Arts Queensland service areas transferring in from the former DCHDE (\$16.28 million), and the addition fund for the initiatives in 2022-23.

##### **Depreciation and amortisation**

Depreciation and amortisation expenses were \$5.28 million higher than the budget of \$4.32 million reflecting the June depreciation from Community Services and Arts Queensland due to the MoG changes, offset by the transfer of functions to DCSSDS effective from 1 June 2023.

## **E1 Budgetary Reporting Disclosures (continued)**

### **E1-2 Explanation of Major Variances – Statement of financial position**

#### **Cash**

The cash balance is \$60.88 million higher than the budget of \$30.40 million principally reflecting the cash balances transferred in as associated with the Community Services and the Arts Queensland service areas, and cash that will be transferred to DCSSDS as associated with the Seniors and Disability Services area and unspent cash appropriation (deferred appropriation) which will be refunded to the Consolidated Fund.

#### **Receivables**

Receivables are \$15.60 million higher than the budget of \$5.49 million mainly related to the recognition of receivables transferring in with the Community Services and the Arts Queensland service area functions, partially offset by the transfer of employee central scheme leave receivable balances associated with those staff transferred to DCSSDS with the Seniors and Disability service area function.

#### **Property, Plant and Equipment**

Property, Plant and equipment is \$1.11 billion higher than the budget of \$200.41 million reflecting the value of non-current assets transferring in associated with the Community Services and the Arts Queensland service area functions, partially offset by the value of non-current assets transferred to DCSSDS associated with the Seniors and Disability service area function.

#### **Payables**

Payables are \$44.19 million higher than the budget of \$8.37 million principally reflecting Appropriation payable to be returned to the Consolidated Fund as a result of functions transferred under the MoG changes and deferral of program expenditure to 2023-24.



## **E1 Budgetary Reporting Disclosures (continued)**

### **E1-3 Explanation of Major Variances – Statement of Cash Flows**

#### **Service appropriation receipts**

Appropriation receipts are \$10.71 million lower than budget of \$308.50 million principally reflecting a funding deferral of \$8.60 million for future delivery of Queensland's Accommodation Support and Respite Services and Reframing the Relationship programs and, a range of timing adjustment for various other initiatives.

#### **Employee expenses**

Employee expenses are \$23.36 million lower than the budget of \$235.95 million principally reflecting the transfer of functions to DCSSDS effective from 1 June 2023.

#### **Supplies and services**

Supplies and services expenses were \$5.15 million lower than the budget of \$72.98 million principally reflecting the transfer of functions to DCSSDS effective from 1 June 2023.

#### **Grants and subsidies**

Grants and subsidies expenses \$18.20 million higher than the budget of \$18.29 million principally reflecting the Community Services and the Arts Queensland service areas transferring in from the former DCHDE (\$16.28 million), and the addition fund for the initiatives in 2022-23.

#### **Payments for property, plant and equipment**

Payments for property, plant and equipment are \$1.91 million higher than the budget of \$5.10 million primarily reflecting the transfer in of Arts Queensland functions (\$1.80 million) effective from 1 June 2023.

## Other Key Information

### F1 Key Management Personnel Disclosures

#### F1-1 Details of Key Management Personnel and Remuneration Expense

The department's responsible Minister is identified as part of the department's Key Management Personnel (KMP), consistent with additional guidance included in AASB 124 *Related Party Disclosures*. The department operated under the Honourable Craig Crawford MP, Minister for Seniors and Disability Services and Minister for Aboriginal and Torres Strait Islander Partnerships from 1 July 2022 to 31 May 2023; and the Honourable Leeanne Enoch MP, Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships, Minister for Communities and Minister for the Arts from 1 June 2023 to 30 June 2023. The following details for non-ministerial KMP reflect those departmental positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2022-23 and 2021-22. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

The following disclosures focus on the expenses incurred by the department attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the Statement of Comprehensive Income. The remuneration expenses disclosed include the substantive KMP's remuneration expenses as well as remuneration earned while he/she has acted in another KMP position throughout the financial year on a short-term basis. It does not include non-KMPs acting in the position less than three months.

#### 1 July 2022 - 30 Jun 2023

Position	Short Term Employee Expenses		Other Employee Benefits				Total Expenses
	Monetary Expenses \$'000	Non Monetary Benefits \$'000	Long Term Employee Expenses \$'000	Post Employment Expenses \$'000	Termination Benefits \$'000	\$'000	
Director-General (01/07/2022 - 18/05/2023) ^	360	5	10	48	-	423	
Director-General (19/05/2023 - 30/06/2023) ^	53	-	1	6	-	60	
Deputy Director-General, Corporate Services	252	5	6	26	-	289	
Deputy Director-General, Culture and Economic Participation (01/07/22 to 28/05/2023)	238	5	6	25	-	274	
Deputy Director-General, Culture and Economic Participation (acting 29/05/2023 to 30/06/2023)	26	-	1	3	-	30	
Deputy Director-General, Strategic Policy, Legislation and Program Reform	262	5	7	29	-	303	
Deputy Director-General, Disability, Seniors and Carers (01/07/2022 to 31/05/2023) *	216	5	6	23	-	250	
Deputy Director-General, Disability Accommodation Respite & Forensic Services (01/07/2022 to 31/05/2023) *	225	5	6	25	-	261	
Deputy Director-General, Arts Queensland (01/06/2023 to 30/06/2023) **	11	-	-	2	-	13	
Deputy Director-General, Community Services (01/06/2023 to 30/06/2023) **	21	1	-	2	-	24	
Chief Human Resources Officer (01/07/22 to 02/10/2022)	124	3	3	23	-	153	
Chief Human Resources Officer (acting 03/10/2022 to 30/06/2023)	151	3	4	16	-	174	
Chief Finance Officer	203	5	5	24	-	237	

^ Director-General transfer between agencies concurrent with MoG changes.

\* These positions transferred to Department of Child Safety, Seniors and Disability Services on 1 June 2023

\*\* These positions transferred from former Department of Communities, Housing and Digital Economy on 1 June 2023

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts  
Notes to the Financial Statements  
for the year ended 30 June 2023

**F1 Key Management Personnel Disclosures (continued)**

**F1-1 Details of Key Management Personnel and Remuneration Expense (continued)**

1 July 2021 - 30 June 2022

Position	Monetary Expenses \$'000	Non Monetary Benefits \$'000	Long Term Employee Expenses \$'000	Post Employment Expenses \$'000	Termination Benefits \$'000	Total Expenses \$'000
Director-General	465	6	11	54	-	536
Associate Director-General, Seniors and Disability Services (01/07/2021 to 01/10/2021)	89	1	-	11	-	103
Deputy Director-General, Corporate Services (commenced 07/03/2022) *	79	2	2	8	-	91
Deputy Director-General, Corporate Services (acting 05/10/2021 to 06/03/2022) ^	102	2	2	8	-	114
Deputy Director-General, Culture and Economic Participation	264	6	6	27	-	303
Deputy Director-General, Strategic Policy, Legislation and Program Reform	258	6	6	27	-	297
Deputy Director-General, Disability Connect Queensland	260	5	6	24	-	295
Deputy Director-General, Disability Accommodation, Respite and Forensic Services	274	5	6	26	-	311
Chief Human Resources Officer	235	5	5	22	-	267
Chief Finance Officer	137	3	3	15	-	158
Chief Finance Officer (acting 29/09/2021 to 06/03/2022) #	106	1	2	8	-	117

\* The Deputy Director General, Corporate Services position took effect from 5 October 2021. The duties of the position were previously encompassed within the role of Deputy Director-General Policy & Corporate Services.

^ The Chief Finance Officer was acting Deputy Director-General, Corporate Services from 5 October 2021 to 6 March 2022.

# The Director Financial Management, which is a non KMP position, was acting as Chief Finance Officer from 29 September 2021 to 6 March 2022.

## F1 Key Management Personnel Disclosures (continued)

### F1-2 Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The department 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 is 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 policy for the department's other KMP is set by the Queensland Public Service Commission as provided for under the Public Service Act 2008. Individual remuneration and other terms of employment (including motor vehicle entitlements and performance payments if applicable) are specified in employment contracts.

Remuneration expenses for those 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 occupied a KMP position;
- performance payments recognised as an expense during the year; and
- non-monetary benefits - consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.

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.

Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

### F1-3 Performance Payments

No remuneration packages for KMP provide for any performance or bonus payments.

## F2 Related Party Transactions

### F2-1 Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from State Government for its services are appropriation revenue (refer Note B1-1) and equity injections (refer Note C6-2), both of which are provided in cash via Queensland Treasury.

The department's primary source of accommodation, motor vehicles and asset works and repairs are managed through the Department of Energy and Public Works.

The department purchases a range of services provided by other State Agencies under Memorandum of Understanding arrangements. These includes Information, Communication and Technology services from the Department of Child Safety, Senior and Disability Services, and transactional payroll and financial processing services from the Department of Transport and Main Roads.

The department also purchases services from Queensland Police Service and the Department of Transport and Main Roads to support Disability Worker Screening processes. (refer Note B2-2)

### F2-2 Transactions with people/entities related to KMP

Based upon KMP declarations, there have been no transactions with related parties that have materially affected the agency's operating result and/or financial position.

### **F3 First Year Application of New Accounting Standards or Change in Accounting Policy**

#### **Accounting standards applied for the first time**

No new accounting standards or interpretations that apply to the department for the first time in 2022-23 had any material impact on the financial statements.

#### **Accounting standards early adopted**

No Australian Accounting Standards have been early adopted for 2022-23.

### **F4 Climate Risk Assessment**

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.

No adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting the department.

The department continues to monitor the emergence of material climate-related risks that may impact the financial statements of the department, including those arising under the Queensland Government Climate Action Plan 2020-2030 and other Government publications or directives.

## What we Look After on Behalf of Whole-of-Government

### G1-1 Schedule of Administered Income and Expenses

	Note	Actual 2023 \$'000	Original Budget^ 2023 \$'000	Budget Variance* 2023 \$'000	Actual 2022 \$'000
<b>Administered income</b>					
Appropriation revenue	G1-3	2,733,724	2,819,639	(85,915)	2,403,611
Grants and other contributions	G1-4	1,800	1,800	-	1,800
Other revenue		4	-	4	23
<b>Total administered income</b>		<b>2,735,528</b>	<b>2,821,439</b>	<b>(85,911)</b>	<b>2,405,434</b>
<b>Administered expenses</b>					
Supplies and services		615	-	(615)	-
Grants and subsidies	G1-5	2,736,434	2,821,439	85,005	2,405,434
Employee expenses		252	-	(252)	-
<b>Total administered expenses</b>		<b>2,737,301</b>	<b>2,821,439</b>	<b>84,138</b>	<b>2,405,434</b>
<b>Operating surplus/(deficit)</b>		<b>(1,773)</b>	<b>-</b>	<b>(1,773)</b>	<b>-</b>

^ These figures represent budgeted figures as published in the 2022-23 Service Delivery Statement tabled in Parliament.

\* An explanation of major variances is included at Note G1-9.

**Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts**  
**Administered Activities**  
**as at 30 June 2023**

**G1-2 Schedule of Administered Assets and Liabilities**

	Note	Actual 2023 \$'000	Original Budget^ 2023 \$'000	Budget Variance* 2023 \$'000	Actual 2022 \$'000
<b>Administered assets</b>					
<i>Current</i>					
Cash and cash equivalents >		72,269	23,498	48,771	54,365
Receivables	G1-6	1,901	1,993	(92)	1,770
<b>Total current assets</b>		<b>74,170</b>	<b>25,491</b>	<b>48,679</b>	<b>56,135</b>
<b>Total assets</b>		<b>74,170</b>	<b>25,491</b>	<b>48,679</b>	<b>56,135</b>
<b>Administered liabilities</b>					
<i>Current</i>					
Payables	G1-7	95,859	26,845	(69,014)	57,493
<b>Total current liabilities</b>		<b>95,859</b>	<b>26,845</b>	<b>(69,014)</b>	<b>57,493</b>
<b>Net administered assets/liabilities</b>		<b>(21,689)</b>	<b>(1,354)</b>	<b>(20,335)</b>	<b>(1,358)</b>

> The department has overdraft facilities totaling \$135 million (2021-22: Nil) with the Commonwealth Bank in relation to its Administered accounts. It was transferred from former Department of Communities, Housing and Digital Economy due to the machinery-of-government changes. The amount undrawn as at 30 June 2023 is \$124.38 million (2021-22: Nil).

^ These figures represent budgeted figures as published in the 2022-23 Service Delivery Statement tabled in Parliament.

\* An explanation of major variances is included at Note G1-9.

**G1-3 Appropriation Revenue**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of Payments from Consolidated Fund to Administered Income</b>		
Budgeted appropriation	2,819,639	2,434,745
Lapsed administered appropriation	(36,413)	(17,514)
<b>Total administered receipts</b>	<b>2,783,226</b>	<b>2,417,231</b>
Plus: Opening balance of departmental services revenue payable	34,592	20,972
Less: Closing balance of departmental services revenue payable	(84,094)	(34,592)
<b>Administered income recognised in Note G1-1</b>	<b>2,733,724</b>	<b>2,403,611</b>

**Reconciliation of Payments from Consolidated Fund to administered equity adjustment**

Lapsed appropriation	-	1,605
<b>Administered equity adjustment</b>	<b>-</b>	<b>1,605</b>
<b>Administered equity adjustment recognised in contributed equity</b>	<b>-</b>	<b>(1,605)</b>

This appropriation revenue is provided in cash by Queensland Treasury and funds activities and expenses that the department administers on behalf of the State Government (refer to Note A2-7).

**G1-4 Grants and Other Contributions**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Commonwealth grants - Family Responsibilities Commission	1,800	1,800
<b>Total</b>	<b>1,800</b>	<b>1,800</b>



**Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts**  
**Notes to the Financial Statements**  
**for the year ended 30 June 2023**

**G1 Administered (continued)**

**G1-5 Grants and Subsidies**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Seniors and Disability Services</b>		
National Disability Insurance Agency ^	2,081,866	1,992,273
Electricity - COVID-19 - Small Medium Business Relief	-	316
<b>Treaty, Aboriginal and Torres Strait Islander Partnership Services</b>		
Family Responsibilities Commission	4,289	4,218
Transfer Ownership of Olandi Hall to Torres Shire Council *	-	1,605
Western Cape Communities	7,595	16,373
<b>Community Services</b>		
Disaster recovery	906	-
<b>Total grants and subsidies</b>	<b>2,094,656</b>	<b>2,014,784</b>
Cost of Living Rebate	374,789	106,332
Electricity Rebate Scheme	185,561	195,617
Electricity - COVID-19 - Residential Household Relief	-	327
Rates	52,575	53,652
Water	16,109	19,836
Home Energy Emergency Assistance	7,414	8,555
Natural gas	2,366	2,608
Life Support	1,498	1,973
Medical cooling and heating electricity	1,466	1,750
<b>Total concession payments</b>	<b>641,778</b>	<b>390,650</b>
<b>Total</b>	<b>2,736,434</b>	<b>2,405,434</b>

^ Payments are made in accordance with the National Disability Insurance Scheme Bilateral Agreement between the Commonwealth and State of Queensland. As a result of the Public Service Departmental Arrangements Notice (No. 2) 2023, responsibilities for the payment to National Disability Insurance Agency was transferred to DCSSDS effective from 1 June 2023. Refer to Note A3 and Note A2-7 for further information.

\* In 2021-22, the department transferred land and building, Olandi Hall, to the Torres Shire Council. The transaction was recognised as a reduction in Controlled Equity and recognition of the asset transfer as an Administered Grant. Refer to the Statement of Changes in Equity-Controlled for further information.

## G1 Administered (continued)

### G1-6 Receivables

	2023	2022
	\$'000	\$'000
<b>Current</b>		
Trade and other debtors	1,825	23
	<b>1,825</b>	<b>23</b>
GST input tax credits receivable	76	1,748
<b>Total</b>	<b>1,901</b>	<b>1,771</b>

### G1-7 Payables

	2023	2022
	\$'000	\$'000
<b>Current</b>		
Trade creditors and accruals	10,891	7
Service concessions payable	-	22,894
Grants payable	864	-
Deferred appropriation payable to Consolidated Fund	84,094	34,592
Other	10	-
<b>Total</b>	<b>95,859</b>	<b>57,493</b>

### G1-8 Financial Instruments

The department does not consider that there are any material financial management risks associated with the above financial assets and liabilities.

The department has the following categories of financial assets and financial liabilities

	2023	2022
Note	\$'000	\$'000
Financial Assets		
<b>Cash and cash equivalents</b>	72,269	54,365
Financial assets at amortised cost:		
<b>Current Receivables</b>	1,901	1,771
<b>Total financial assets</b>	<b>74,170</b>	<b>56,136</b>
Financial Liabilities		
Financial liabilities at amortised cost - comprising:		
<b>Payables</b>	95,859	57,493
<b>Total financial liabilities at amortised cost</b>	<b>95,859</b>	<b>57,493</b>

## **G1 Administered (continued)**

### **G1-9 Administered Activities – Budgetary Reporting Disclosures**

This note compares the original published budgeted figures for 2022-23 to actual results in respect of the department's major classes of administered income, expenses, assets and liabilities. An explanation of major variances for administered activities is also included.

Due to the transfer of functions resulting from the machinery-of-government (MoG) changes, actual expenditure to published budget is not comparable. The following notes provide broad guidance.

#### **Administered Income and Expenses**

##### **Appropriation revenue**

Administered Appropriation revenue is \$85.92 million lower than the budget of \$2.82 billion principally due to the concessions program transferring to DCSSDS from 1 June 2023.

##### **Grants and subsidies expenses**

Grants and subsidies were \$85.01 million lower than the budget of \$2.82 billion, principally due to the concessions functions transferring to DCSSDS from 1 June 2023.

#### **Administered Assets and Liabilities**

##### **Cash**

The Cash balance is \$48.77 million higher than the budget of \$23.50 million principally reflecting funds which will be returned to the Consolidated Fund due to the concessions program transferring to DCSSDS from 1 June 2023.

##### **Payables**

Payables are \$69.01 million higher than the budget of \$26.85 million, principally reflecting Appropriation payable to be returned to the Consolidated Fund as a result of functions transferred to DCSSDS under the MoG changes.

**CERTIFICATE OF THE DEPARTMENT OF TREATY, ABORIGINAL AND TORRES STRAIT ISLANDER PARTNERSHIPS, COMMUNITIES AND THE ARTS.**

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 Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts for the financial year ended 30 June 2023 and of the financial position of the department at the end of that year.

The Director-General, as the Accountable Officer of the department, 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.

**Narinder Singh ACMA CGMA CPA Bsc (Hons)**

**Chief Finance Officer**



**31 August 2023**

**Clare O'Connor, BA MA**

**Director-General**



**31 August 2023**

## INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2023, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position and statement of assets and liabilities by major departmental services as at 30 June 2023, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental services for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

#### 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.

#### Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. I addressed these matters in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

**Valuation of specialised buildings (\$383.348 million)**

Refer to notes C3-4 and C3-7 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>The Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts' (the department) specialised building assets were valued at balance date using the current replacement cost method that comprises:</p> <ul style="list-style-type: none"> <li>• Gross replacement cost, less</li> <li>• Accumulated depreciation.</li> </ul> <p>Specialised buildings were transferred to the department from the Department of Housing on 1 June 2023.</p> <p>Specialised buildings represented 98 per cent of the total building assets as at balance date.</p> <p>The department performs comprehensive revaluations of all of its buildings at least every five years, with desktop valuations based on appropriate indices used in intervening years.</p> <p>In making these judgements, the department engaged an external valuation expert to perform a desktop revaluation of the department's specialised building assets in 2022-23.</p> <p>The department derived the gross replacement cost of its buildings at balance date using unit prices that required significant judgements for:</p> <ul style="list-style-type: none"> <li>• identifying the components of buildings with separately identifiable replacement costs</li> <li>• developing a unit rate for each of these components, including: <ul style="list-style-type: none"> <li>- estimating the current cost for a modern substitute (including locality factors and oncosts), expressed as a rate per unit (e.g. \$/square metre)</li> <li>- identifying whether the existing building contains obsolescence or less utility compared to the modern substitute, and if so, estimating the adjustment to the unit rate required to reflect this difference.</li> </ul> </li> <li>• indexing unit rates for subsequent increases in input costs.</li> </ul> <p>The measurement of accumulated depreciation involved significant judgements for forecasting the remaining useful lives of asset components.</p> <p>The significant judgements required for gross replacement cost and useful lives are also significant for calculating annual depreciation expense.</p>	<p>My procedures included, but were not limited to:</p> <p>In a previous year, when a comprehensive revaluation was conducted:</p> <ul style="list-style-type: none"> <li>• Obtaining an understanding of the methodology used and assessing its design, integrity and appropriateness using common industry practices.</li> <li>• Assessing the appropriateness of the building components used for measuring gross replacement cost with reference to the department's asset management plans and common industry practices.</li> <li>• On a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit rates for the: <ul style="list-style-type: none"> <li>- modern substitute</li> <li>- adjustment for excess quality or obsolescence.</li> </ul> </li> </ul> <p>In the current year, when indexation was applied:</p> <ul style="list-style-type: none"> <li>• Assessing the competence, capability, and objectivity of the valuation specialist engaged to advise on suitable indices.</li> <li>• Assessing the adequacy of management's review of the valuation process and result.</li> <li>• Evaluating the reasonableness of the indices used against other publicly available information about movements in values for replacement costs of similar assets.</li> <li>• Evaluating useful life estimates for reasonableness by reviewing management's annual assessment of useful lives.</li> <li>• Performing reasonableness tests to confirm depreciation is calculated in accordance with the department's accounting policies and industry standards.</li> <li>• Confirming the carrying value of specialised buildings transferred on 1 June 2023 with the Department of Housing.</li> </ul> <p>Evaluating whether the indices applied to the transferred assets remained current by reviewing for changes in market conditions and the department's plans during June 2023.</p>

## **Responsibilities of the department for the financial report**

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

The Accountable Officer is also responsible for assessing the 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of forming an opinion on the effectiveness of the department's internal controls, but allows me to form an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the department.
- Conclude on the appropriateness of the department's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the department's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the department to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

From the matters communicated with the Accountable Officer, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

#### **Statement**

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

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

#### **Prescribed requirements scope**

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



Michelle Reardon  
as delegate of the Auditor-General

31 August 2023

Queensland Audit Office  
Brisbane



ANNUAL REPORT 2022-23

**Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts**

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