

## Compliance Checklist – QAO Annual Report 2008-09

FAA *Financial Administration and Audit Act 1977*

FMS *Financial Management Standard 1997*

ARGs *Annual Reporting Guidelines for Queensland Government Agencies*

Summary of Requirement		Basis for Requirement	Annual Report Reference
Accessibility	<ul style="list-style-type: none"> <li>Table of Contents</li> <li>Glossary</li> </ul>	ARGs – section 8.1	Abbreviations page 145
	<ul style="list-style-type: none"> <li>Public Availability</li> </ul>	FMS – section 95 (1) (i)	
	<ul style="list-style-type: none"> <li>Interpreter Service Statement</li> </ul>	<i>Queensland Government Language Services Policy</i>	Inside cover
	<ul style="list-style-type: none"> <li>Copyright Notice</li> </ul>	<i>Copyright Act 1968</i>	Inside back cover
Letter of Compliance	<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>	ARGs – section 9	Inside cover
Introductory Information	<ul style="list-style-type: none"> <li>Agency role and main functions</li> </ul>	FMS – section 95 (1) (a) and (b) ARGs – section 10.3	4-7 and 10
	<ul style="list-style-type: none"> <li>Operating environment</li> </ul>	FMS – section 95 (1) (f), (e), (j)	7-9, 11-17, 20, 22-23, 28-29, 38-39, 44-45, 64, 68-69 and 81-82
	<ul style="list-style-type: none"> <li>External Scrutiny</li> </ul>	ARGs – section 10.3	20
	<ul style="list-style-type: none"> <li>Machinery of Government changes</li> <li>Review of proposed forward operations</li> </ul>	ARGs – section 10.3 FMS – section 95 (1) (h)	36 Inside cover, 20, 21, 34-37, 43, 53
Agency Performance	<ul style="list-style-type: none"> <li>Government Objectives for the Community</li> </ul>	FMS – section 95 (1) (a) and (i) ARGs – section 11.5	4-7, inside cover
	<ul style="list-style-type: none"> <li>Agency Objectives and Performance Indicators</li> </ul>		11-17
	<ul style="list-style-type: none"> <li>Agency Outputs and Output Performance Measures</li> </ul>		8, 26, 38, 41, 44, 50, 54
Summary of Financial Information	<ul style="list-style-type: none"> <li>Summary of financial information</li> </ul>	ARGs – section 12	86-87
	<ul style="list-style-type: none"> <li>Disclosure of Budget v Actual Results</li> </ul>	ARGs – section 12.3	120-121
Governance –	<ul style="list-style-type: none"> <li>Organisational Structure</li> </ul>	FMS – section 95 (1) (f) (iii)	56

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<b>Management and Structure</b>	<ul style="list-style-type: none"> <li>• <b>Executive Management</b></li> </ul>	FMS – section 95 (1) (f) (iii)	57-62
	<ul style="list-style-type: none"> <li>• <b>Related Entities</b></li> </ul>	FMS – section 96 (1)	N/A
	<ul style="list-style-type: none"> <li>• <b>Schedule of Statutory Authorities or Instrumentalities</b></li> </ul>	FMS – section 96 (2)	N/A
	<ul style="list-style-type: none"> <li>• <b>Boards and Committees</b></li> </ul>	ARGs – section 13.5	N/A
	<ul style="list-style-type: none"> <li>• <b>Public Sector Ethics Act 1994</b> - implementation statement giving details of the action taken during the reporting period</li> </ul>	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule)	69 and 78
	<ul style="list-style-type: none"> <li>• <b>Whistleblowers Protection Act 1994</b> - public interest disclosures received</li> </ul>	<i>Whistleblowers Protection Act 1994</i> (sections 30 – 31 and Schedule)	79-80
<b>Governance – Risk Management and Accountability</b>	<ul style="list-style-type: none"> <li>• <b>Risk Management</b></li> </ul>	FMS – section 95 (1) (k)	69
	<ul style="list-style-type: none"> <li>• <b>Audit Committee</b></li> </ul>	ARGs – section 14.2	63
	<ul style="list-style-type: none"> <li>• <b>Internal Audit</b></li> </ul>	ARGs – section 14.3	66
<b>Governance – Human Resources</b>	<ul style="list-style-type: none"> <li>• <b>Workforce Planning, Retention and Turnover</b></li> </ul>	FMS – section 95 (1) (f) (iii)	72-75
	<ul style="list-style-type: none"> <li>• <b>Voluntary Early Retirement (VER)</b></li> </ul>	Directive No.11/05 <i>Voluntary Early Retirement (VER)</i>	72
	<ul style="list-style-type: none"> <li>• <b>Retrenchments</b></li> </ul>	Directive No.10/05 <i>Retrenchment</i>	72
	<ul style="list-style-type: none"> <li>• <b>Initiatives for Women</b></li> </ul>	ARGs – section 15.4	65
<b>Governance - Operations</b>	<ul style="list-style-type: none"> <li>• <b>Consultancies</b></li> </ul>	FMS – section 95 (1) (eb)	82
	<ul style="list-style-type: none"> <li>• <b>Overseas Travel</b></li> </ul>	FMS – section 95 (1) (ea)	81
	<ul style="list-style-type: none"> <li>• <b>Information Systems and Recordkeeping</b></li> </ul>	<i>Public Records Act 2002</i>	82
	<ul style="list-style-type: none"> <li>• <b>Waste Management</b></li> </ul>	<i>Environmental Protection (Waste Management) Policy 2000, Environmental Protection Act 1994</i>	70-71
<b>Other Prescribed Requirements</b>	<ul style="list-style-type: none"> <li>• <b>Shared Services</b></li> </ul>	ARGs – section 17.1	N/A
	<ul style="list-style-type: none"> <li>• <b>Carbon Emissions</b></li> </ul>	<i>Premier's Statement</i>	N/A
<b>Optional Information that may be Reported</b>	<ul style="list-style-type: none"> <li>• <b>Corrections to Previous Annual Reports</b></li> </ul>	ARGs – section 18.2	N/A
	<ul style="list-style-type: none"> <li>• <b>Freedom of Information</b></li> </ul>	<i>Freedom of Information Act 1992</i>	83
	<ul style="list-style-type: none"> <li>• <b>Privacy Policy</b></li> </ul>	Queensland Government <i>Privacy Policy</i>	83

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	<ul style="list-style-type: none"> <li>• <b>Indigenous Matters</b></li> </ul>	N/A	<i>Optional</i>
	<ul style="list-style-type: none"> <li>• <b>Native Title</b></li> </ul>	N/A	<i>Optional</i>
<b>Financial Statements</b>	<ul style="list-style-type: none"> <li>• <b>Annual general purpose financial statements</b></li> </ul>	<i>Financial Reporting Requirements for Queensland Government Agencies</i>	89-118
	<ul style="list-style-type: none"> <li>• <b>Certification of Financial Statements</b></li> </ul>	FAA – sections 39 and 46F	116
	<ul style="list-style-type: none"> <li>• <b>Independent Auditors Report</b></li> </ul>	FAA - sections 38AA(1) and 46FA(3)	117-118
	<ul style="list-style-type: none"> <li>• <b>Remuneration Disclosures</b></li> </ul>	<i>Financial Reporting Requirements for Queensland Government Agencies</i>	103