

ATTACHMENT B: Compliance checklist - Annual Report

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"> Table of contents Glossary 	ARGs – section 8.1 PG 3 PG 29
	<ul style="list-style-type: none"> Public availability 	FMS – section 95 (1) (i) PG 1,3
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> PG 29
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> PG 3
Letter of Compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister(s) 	ARGs – section 9
Introductory Information	<ul style="list-style-type: none"> Agency role and main functions Operating environment External scrutiny Machinery of Government changes Review of proposed forward operations 	FMS – section 95 (1) (a) and (b) ARGs – section 10.3 FMS – section 95 (1) (f), (e), (j) ARGs – section 10.3 ARGs – section 10.3 FMS – section 95 (1) (h) PG 4, 7, 8, 9 PG 11 – 28 PG 8 - 10
Agency Performance	<ul style="list-style-type: none"> Government objectives for the community 	FMS – section 95 (1) (a) and (i) NA
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARGs – section 11.5 PG 4, 7
	<ul style="list-style-type: none"> Agency outputs and output performance measures 	PG 4, 7, 8, 9
Summary of Financial Information	<ul style="list-style-type: none"> Summary of financial information 	ARGs – section 12 PG 11 – 28
	<ul style="list-style-type: none"> Disclosure of budget v actual results 	ARGs – section 12.3 NA
Governance – Management and Structure	<ul style="list-style-type: none"> Organisational structure 	FMS – section 95 (1) (f) (iii) PG 3
	<ul style="list-style-type: none"> Executive management 	FMS – section 95 (1) (f) (iii) NA
	<ul style="list-style-type: none"> Related entities 	FMS – section 96 (1) PG 11 - 28
	<ul style="list-style-type: none"> Schedule of statutory authorities or instrumentalities 	FMS – section 96 (2) PG 11 – 28
	<ul style="list-style-type: none"> Boards and committees 	ARGs – section 13.5 NA

Summary of requirement	Basis for requirement	Annual report reference	
	<ul style="list-style-type: none"> • Public Sector Ethics Act 1994 - implementation statement giving details of the action taken during the reporting period 	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule)	NA
	<ul style="list-style-type: none"> • Whistleblowers Protection Act 1994 - public interest disclosures received 	<i>Whistleblowers Protection Act 1994</i> (sections 30 – 31 and Schedule)	NA
Governance – Risk Management and Accountability	<ul style="list-style-type: none"> • Risk management 	FMS – section 95 (1) (k)	NA
	<ul style="list-style-type: none"> • Audit committee 	ARGs – section 14.2	PG 28
	<ul style="list-style-type: none"> • Internal audit 	ARGs – section 14.3	NA
Governance – Human Resources	<ul style="list-style-type: none"> • Workforce planning, retention and turnover 	FMS – section 95 (1) (f) (iii)	NA
	<ul style="list-style-type: none"> • Voluntary Early Retirement (VER) 	<i>Directive No.11/05 Voluntary Early Retirement (VER)</i>	NA
	<ul style="list-style-type: none"> • Retrenchments 	<i>Directive No.10/05 Retrenchment</i>	NA
	<ul style="list-style-type: none"> • Initiatives for women 	ARGs – section 15.4	NA
Governance - Operations	<ul style="list-style-type: none"> • Consultancies 	FMS – section 95 (1) (eb)	NA
	<ul style="list-style-type: none"> • Overseas travel 	FMS – section 95 (1) (ea)	NA
	<ul style="list-style-type: none"> • Information systems and recordkeeping 	<i>Public Records Act 2002</i>	NA
	<ul style="list-style-type: none"> • Waste management 	<i>Environmental Protection (Waste Management) Policy 2000, Environmental Protection Act 1994</i>	NA
Other Prescribed Requirements	<ul style="list-style-type: none"> • Shared services 	ARGs – section 17.1	NA
	<ul style="list-style-type: none"> • Carbon emissions 	<i>Premier's Statement</i>	NA
Optional Information that may be Reported	<ul style="list-style-type: none"> • Corrections to previous annual reports 	ARGs – section 18.2	NA
	<ul style="list-style-type: none"> • Freedom of Information 	<i>Freedom of Information Act 1992</i>	NA
	<ul style="list-style-type: none"> • Privacy policy 	Queensland Government <i>Privacy Policy</i>	NA
	<ul style="list-style-type: none"> • Indigenous matters 	N/A	NA
	<ul style="list-style-type: none"> • Native Title 	N/A	NA
Financial Statements	<ul style="list-style-type: none"> • Annual general purpose financial statements 	<i>Financial Reporting Requirements for Queensland Government Agencies</i>	PG 11 – 28
	<ul style="list-style-type: none"> • Certification of financial statements 	FAA – sections 39 and 46F	PG 26

Summary of requirement		Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> • Independent Auditors Report 	FAA - sections 38AA(1) and 46FA(3)	PG 27 – 28
	<ul style="list-style-type: none"> • Remuneration disclosures 	<i>Financial Reporting Requirements for Queensland Government Agencies</i>	NA