

## Compliance checklist – annual report

FA ACT *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2009*

ARRs *Annual Report Requirements for Queensland Government Agencies*

Summary of requirement	Basis for requirement	Annual report reference
<b>Accessibility</b>	<ul style="list-style-type: none"> <li>• <b>Table of contents</b></li> <li>• <b>Glossary</b></li> </ul>	ARRs – section 8.1 AR p2
	<ul style="list-style-type: none"> <li>• <b>Public availability</b></li> </ul>	ARRs – section 8.2 AR inside cover
	<ul style="list-style-type: none"> <li>• <b>Interpreter service statement</b></li> </ul>	<i>Queensland Government Language Services Policy</i> AR inside cover
	<ul style="list-style-type: none"> <li>• <b>Copyright notice</b></li> </ul>	<i>Copyright Act 1968</i> AR inside cover
<b>Letter of compliance</b>	<ul style="list-style-type: none"> <li>• <b>A letter of compliance from the accountable officer or statutory body to the relevant Minister(s)</b></li> </ul>	ARRs – section 9 AFS inside cover
<b>Introductory information</b>	<ul style="list-style-type: none"> <li>• <b>Agency role and main functions</b></li> </ul>	ARRs – section 10.3 AR p11
	<ul style="list-style-type: none"> <li>• <b>Operating environment</b></li> </ul>	ARRs – section 10.3 AR p34
	<ul style="list-style-type: none"> <li>• <b>External scrutiny</b></li> </ul>	ARRs – section 10.3
	<ul style="list-style-type: none"> <li>• <b>Machinery of government changes</b></li> </ul>	ARRs – section 10.3
	<ul style="list-style-type: none"> <li>• <b>Review of proposed forward operations</b></li> </ul>	ARRs – section 10.3
<b>Non-financial performance</b>	<ul style="list-style-type: none"> <li>• <b>Government objectives for the community</b></li> </ul>	ARRs – section 11.2 N/A
	<ul style="list-style-type: none"> <li>• <b>Agency objectives and performance indicators</b></li> </ul>	ARRs – section 11.5 AR p34
	<ul style="list-style-type: none"> <li>• <b>Agency outputs and output performance measures</b></li> </ul>	ARRs – section 11.6 AR p34
<b>Financial performance</b>	<ul style="list-style-type: none"> <li>• <b>Summary of financial performance</b></li> </ul>	ARRs – section 12.1 AFS p2
	<ul style="list-style-type: none"> <li>• <b>Disclosure of budget v actual results</b></li> </ul>	ARRs – section 12.2 <i>(strongly encouraged)</i>
	<ul style="list-style-type: none"> <li>• <b>Chief Finance Officer (CFO) statement</b></li> </ul>	ARRs – section 12.3 AFS p22
<b>Governance – management and structure</b>	<ul style="list-style-type: none"> <li>• <b>Organisational structure</b></li> </ul>	ARRs – section 13.1 AR p32
	<ul style="list-style-type: none"> <li>• <b>Executive management</b></li> </ul>	ARRs – section 13.2 AR p32
	<ul style="list-style-type: none"> <li>• <b>Related entities</b></li> </ul>	ARRs – section 13.3 AFS p25
	<ul style="list-style-type: none"> <li>• <b>Schedule of statutory authorities or instrumentalities</b></li> </ul>	ARRs – section 13.4 N/A
	<ul style="list-style-type: none"> <li>• <b>Boards and committees</b></li> </ul>	ARRs – section 13.5 AR p36
	<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) N/A

Summary of requirement	Basis for requirement	Annual report reference	
	<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)	
<b>Governance – risk management and accountability</b>	<ul style="list-style-type: none"> <li>• <b>Risk management</b></li> </ul>	ARRs – section 14.1	AR p34
	<ul style="list-style-type: none"> <li>• <b>Audit committee</b></li> </ul>	ARRs – section 14.2	AR p36
	<ul style="list-style-type: none"> <li>• <b>Internal Audit</b></li> </ul>	ARRs – section 14.3	
<b>Governance – human resources</b>	<ul style="list-style-type: none"> <li>• <b>Workforce planning, attraction and retention</b></li> </ul>	ARRs – section 15.1	N/A
	<ul style="list-style-type: none"> <li>• <b>Early retirement, redundancy and retrenchment</b></li> </ul>	Directive No.17/09 <i>Early Retirement, Redundancy and Retrenchment</i>	N/A
	<ul style="list-style-type: none"> <li>• <b>Initiatives for women</b></li> </ul>	ARRs – section 15.1 and 15.3	N/A
<b>Governance – operations</b>	<ul style="list-style-type: none"> <li>• <b>Consultancies</b></li> </ul>	ARRs – section 16.1	N/A
	<ul style="list-style-type: none"> <li>• <b>Overseas travel</b></li> </ul>	ARRs – section 16.2	AFS p12
	<ul style="list-style-type: none"> <li>• <b>Information systems and recordkeeping</b></li> </ul>	<i>Public Records Act 2002</i>	N/A
	<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>	N/A
<b>Other prescribed requirements</b>	<ul style="list-style-type: none"> <li>• <b>Indigenous matters (Queensland Government Reconciliation Action Plan 2009-2012)</b></li> </ul>	<i>Queensland Government Reconciliation Action Plan 2009-2012</i>	N/A
	<ul style="list-style-type: none"> <li>• <b>Shared services</b></li> </ul>	ARRs – 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>	ARRs – section 18.2	<i>Optional</i>
	<ul style="list-style-type: none"> <li>• <b>Right to Information</b></li> </ul>	<i>Right to Information Act 2009</i>	<i>Optional</i>
	<ul style="list-style-type: none"> <li>• <b>Information Privacy</b></li> </ul>	<i>Information Privacy Act 2009</i>	<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>	AFS p2
	<ul style="list-style-type: none"> <li>• <b>Certification of financial statements</b></li> </ul>	FA Act – section 62 FPMS – sections 42, 43 and 50	AFS p22
	<ul style="list-style-type: none"> <li>• <b>Independent Auditors Report</b></li> </ul>	FA Act – section 62 FPMS – section 50	AFS p23, p40
	<ul style="list-style-type: none"> <li>• <b>Remuneration disclosures</b></li> </ul>	<i>Financial Reporting Requirements for Queensland Government Agencies</i>	AFS p12