

Compliance checklist – annual report

The characteristics of a quality annual report are that it:

- complies with statutory and policy requirements
- presents information in a concise manner
- is written in plain English
- provides a balanced account of performance – the good and not so good.

FA ACT *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2009*

ARRs *Annual report requirements for Queensland Government agencies*

Summary of requirement		Basis for requirement	Annual report reference
Accessibility	<ul style="list-style-type: none"> • Table of contents • Glossary 	ARRs – section 8.1	1.
	<ul style="list-style-type: none"> • Public availability 	ARRs – section 8.2	Yes
	<ul style="list-style-type: none"> • Interpreter service statement 	<i>Queensland Government Language Services Policy</i>	Yes
	<ul style="list-style-type: none"> • Copyright notice 	<i>Copyright Act 1968</i>	Yes
	<ul style="list-style-type: none"> • Government Information Licensing Framework (GILF) Licence 	<i>Government Information Licensing Framework (GILF) QGEA Policy</i>	Yes
Letter of compliance	<ul style="list-style-type: none"> • A letter of compliance from the accountable officer or statutory body to the relevant Minister(s) 	ARRs – section 9	Yes
General information	<ul style="list-style-type: none"> • Introductory Information 	ARRs – section 10.1	8.
	<ul style="list-style-type: none"> • Agency role and main functions 	ARRs – section 10.2	8.
	<ul style="list-style-type: none"> • Operating environment 	ARRs – section 10.3	4-7, 9-13.
	<ul style="list-style-type: none"> • External scrutiny 	ARRs – section 10.4	NA
	<ul style="list-style-type: none"> • Machinery of government changes 	ARRs – section 10.5	NA
	<ul style="list-style-type: none"> • Review of proposed forward operations 	ARRs – section 10.6	8.
Non-financial performance	<ul style="list-style-type: none"> • Government objectives for the community 	ARRs – section 11.1	9.
	<ul style="list-style-type: none"> • Other whole-of-government plans / specific initiatives 	ARRs – section 11.2	NA
	<ul style="list-style-type: none"> • Council of Australian Government (COAG) initiatives 	ARRs – section 11.3	NA
	<ul style="list-style-type: none"> • Agency objectives and performance indicators 	ARRs – section 11.4	2, 8 & 9.
	<ul style="list-style-type: none"> • Agency services and service standards 	ARRs – section 11.5	
Financial performance	<ul style="list-style-type: none"> • Summary of financial performance 	ARRs – section 12.1	22.
	<ul style="list-style-type: none"> • Chief Finance Officer (CFO) statement 	ARRs – section 12.2	21.
Governance – management and structure	<ul style="list-style-type: none"> • Organisational structure 	ARRs – section 13.1	18-19.
	<ul style="list-style-type: none"> • Executive management 	ARRs – section 13.2	11.

Summary of requirement	Basis for requirement	Annual report reference
<ul style="list-style-type: none"> • Related entities • Schedule of statutory authorities or instrumentalities • Boards and committees • <i>Public Sector Ethics Act 1994</i> • <i>Whistleblowers Protection Act 1994</i> 	ARRs – section 13.3	NA
	ARRs – section 13.4	NA
	ARRs – section 13.5	NA
	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule)	15.
	<i>Whistleblowers Protection Act 1994</i> (sections 30 – 31 and Schedule)	15.
Governance – risk management and accountability <ul style="list-style-type: none"> • Risk management • Audit committee • Internal Audit 	ARRs – section 14.1	12.
	ARRs – section 14.2	12.
	ARRs – section 14.3	12.
Governance – human resources <ul style="list-style-type: none"> • Workforce planning, attraction and retention • Early retirement, redundancy and retrenchment • Initiatives for women • <i>Carers (Recognition) Act 2008</i> 	ARRs – section 15.1	11.
	Directive No.17/09 <i>Early Retirement, Redundancy and Retrenchment</i>	15.
	ARRs – section 15.1 and 15.3	11.
	<i>Carers (Recognition) Act 2008</i>	20.
Governance – operations <ul style="list-style-type: none"> • Consultancies • Overseas travel • Information systems and recordkeeping • Waste management 	ARRs – section 16.1	15.
	ARRs – section 16.2	15.
	ARRs – section 16.3	12.
	<i>Environmental Protection (Waste Management) Policy 2000, Environmental Protection Act 1994</i>	17.
Other prescribed requirements <ul style="list-style-type: none"> • Indigenous matters (The Queensland Government Reconciliation Action Plan 2009-2012) • Shared services • Carbon emissions 	<i>The Queensland Government Reconciliation Action Plan 2009-2012</i>	
	ARRs – section 17.2	
	<i>Premier's Statement</i>	15-16.
Optional information that may be reported <ul style="list-style-type: none"> • Corrections to previous annual reports • Right to Information • Information Privacy • Native title • Complaints Management 	ARRs – section 18.1	<i>Optional</i>
	<i>Right to Information Act 2009</i>	<i>Optional</i>
	<i>Information Privacy Act 2009</i>	<i>Optional</i>
	N/A	<i>Optional</i>
	N/A	<i>Optional</i>
Financial statements <ul style="list-style-type: none"> • Certification of financial statements 	FA Act – section 62 FPMS – sections 42, 43 and 50	52.

Summary of requirement		Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> • Independent Auditors Report 	FA Act – section 62 FPMS – section 50	53-54.
	<ul style="list-style-type: none"> • Remuneration disclosures 	<i>Financial Reporting Requirements for Queensland Government Agencies</i>	40-42.