

**Public Report of Office Expenses  
Office of the Leader of the Opposition  
For the Period 1/07/2018 to 30/06/2019**

<b>Queensland Legislative Assembly</b>	
Number: 5619T1346	
 22 AUG 2019	Tabled <input checked="" type="checkbox"/>
MP: Ms Frecklington MP	By Leave <input type="checkbox"/>
Clerk's Signature: <i>[Signature]</i>	

**Basis of Preparation**

This report has been prepared on an accrual basis in accordance with the form contained in the Queensland Opposition Handbook. While the expenses are prepared on an accrual basis, some expenses which are included in the administered notes of the Department of the Premier and Cabinet's financial statements are not reported in the Public Report of Opposition Office Expenses.

**Certificate of the Director-General**

I certify that, in my opinion, the Public Report of Office Expenses - Office of Leader of the Opposition set out on the attached pages is an accurate report of expenditure for the Opposition office for the Period 1/07/2018 to 30/06/2019



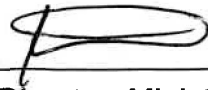
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Rachel Hunter  
Acting Director General  
16.8.19

**Public Report of Office Expenses**  
**Office of the Leader of the Opposition**  
**For the Period 01/07/2018 to 30/06/2019**

	Leaders	Staff	Office	Total
<b><u>Salaries and Related Payments</u></b>	\$	\$	\$	\$
Salary and Employee Expenses		2,263,679		2,263,679
Salary related taxes	40,581	26,380		66,961
Superannuation		204,623		204,623
Other Employee Expenses		3,054		3,054
<b>Sub-Total Salaries Costs</b>	<b>40,581</b>	<b>2,497,736</b>	<b>0</b>	<b>2,538,318</b>
<b><u>Administrative Costs</u></b>				
Domestic Travel	42,333	42,229		84,562
Overseas Travel and Official Duties				0
Motor Vehicle Running Costs	52,202	38,690	69	90,960
Charter Costs				0
Travel To and From Electorate				0
Domestic Official Duties	6,172	1,152		7,323
Building Services	8,300	33,358	301,826	343,483
Communication charges	5,354	12,355	41,052	58,760
Information Technology	65	4,362	197,161	201,589
Other Administrative Charges	3,950	1,237	311,968	317,155
<b>Sub-Total Administrative Costs</b>	<b>118,374</b>	<b>133,382</b>	<b>852,076</b>	<b>1,103,833</b>
<b><u>Capital Expenses</u></b>				
Depreciation				0
<b>Totals</b>	<b>158,955</b>	<b>2,631,119</b>	<b>852,076</b>	<b>3,642,150</b>

Note 1: Individual amounts may not add to totals due to rounding.

  
 Director, Ministerial Services  
 16.17.19

  
 Mrs D Frecklington, MP  
 18.7.19

## **INDEPENDENT AUDITOR'S REPORT**

To the Leader of the Opposition

### **Report on the audit of the Public Report of Office Expenses for the Office of the Leader of the Opposition**

#### **Opinion**

I have audited the accompanying Public Report of Office Expenses for the Office of the Leader of the Opposition for the year 1 July 2018 to 30 June 2019 and the certificate given by the Director-General, Department of the Premier and Cabinet.

I certify that:

- a) I have received all the information and explanations required
- b) in my opinion, the Public Report of Office Expenses for the Office of the Leader of the Opposition is a materially accurate report, in the required form, of expenditure for the office of the Leader of the Opposition for the financial year 1 July 2018 to 30 June 2019.

#### **Basis for opinion**

I conducted my audit in accordance with the *Auditor-General of Queensland 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 Office of the Leader of the Opposition 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 of Queensland Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### **Emphasis of matter – basis of accounting**

I draw attention to the Basis of Preparation note which highlights that the financial report has been prepared for the purpose of fulfilling the Director-General's financial reporting responsibilities under the *Queensland Opposition Handbook*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

#### **Responsibilities of the Director-General for the financial report**

The Director-General is responsible for the preparation and fair presentation of the financial report and has determined that the basis of preparation is appropriate to meet the prescribed accounting requirements identified in the *Queensland Opposition Handbook* and is appropriate to meet the needs of the Legislative Assembly.

The Director-General's responsibility includes such internal control as the Director-General determines is necessary to enable the presentation of the report that is materially accurate.

**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, but not for expressing an opinion on the effectiveness of the internal control.
- Evaluate the overall presentation, structure and content of the financial report and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Director-General 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.



22 August 2019

Brendan Worrall  
Auditor-General

Queensland Audit Office  
Brisbane