



QUEENSLAND PARLIAMENT
COMMITTEES

Annual Report 2022-23



Report No. 54, 57th Parliament
Economics and Governance Committee
November 2023

Economics and Governance Committee

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Deputy Chair	Mr Ray Stevens MP, Member for Mermaid Beach
Members	Mr Michael Crandon MP, Member for Coomera
	Mrs Melissa McMahon MP, Member for Macalister
	Mr Daniel Purdie MP, Member for Ninderry
	Mr Adrian Tantari MP, Member for Hervey Bay



The Economics and Governance Committee of the 57th Parliament

Front row [*left to right*]: Mrs Melissa McMahon MP, Mr Linus Power MP, Mr Daniel Purdie MP

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Acknowledgements

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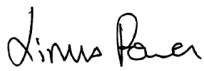
Chair's foreword

This report details the activities of the Economics and Governance Committee from 1 July 2022 to 30 June 2023.

In accordance with section 108 of the *Parliament of Queensland Act 2001*, the report includes a summary of issues considered by the committee, a brief description of Ministerial responses to committee recommendations, a statement of revenue and spending for the year, and a list of committee meetings and names of members attending or absent from each meeting.

On behalf of the committee, I would like to take this opportunity to thank all those who have contributed to the work of the committee during this reporting period.

I also thank my fellow committee members for their productive and collaborative approach to the committee's work and acknowledge the committee's secretariat and parliamentary staff for their professional support throughout the year.



Linus Power MP


Chair

Report in brief

The Economics and Governance Committee is a portfolio committee with responsibility for the portfolio areas of:

- Premier and Cabinet, and Olympic and Paralympic Games
- Treasury, Trade and Investment
- Tourism, Innovation and Sport.¹

During the 2022-23 financial year, the committee:

 <p>examined 6 bills and 6 appropriation bills</p>	 <p>reviewed 26 items of subordinate legislation</p>	 <p>considered 10 Auditor-General reports</p>	 <p>tabled 20 reports</p>
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The committee's examination of bills included scrutiny and reporting on legislative proposals to:

- improve the governance, commercial agility and performance of Stadiums Queensland, implement all outstanding Stadium Taskforce recommendations, and meet public and government expectations on the management of a significant portfolio of publicly owned assets²
- implement stage 2 legislative reforms arising from the recommendations of an independent review of public sector employment laws by Mr Peter Bridgman, titled *A Fair and Responsive Public Service for All* (Bridgman Review)³
- implement amendments to better promote the independence and authority of the Queensland Auditor-General, Queensland Ombudsman and Queensland Integrity Commissioner, in response to recommendations from the reports *Let the Sunshine In: Review of culture and accountability in the Queensland public sector* (Coaldrake Report) and *Strategic Review of the Integrity Commissioner's Functions* (Yearbury Report)⁴
- strengthen child protection laws and laws to deter hooning, and improve the ability of police to investigate cybercrime, organised crime and offences committed by reportable offenders⁵
- strengthen youth justice laws to respond to serious repeat offenders⁶
- strengthen the regulation of lobbying in Queensland and enhance the independence of certain statutory integrity bodies.⁷

Following its consideration of these bills, the committee recommended that each of them be passed.

The committee also examined the portfolio budget estimates for 2022-23 (as set out in the annual appropriation bills and associated budget papers), considered supplementary appropriation bills, and commenced consideration of the 2023-24 portfolio budget estimates.

Additionally, the committee considered 10 Auditor-General reports and exercised its oversight of the functions of the Auditor-General and the Integrity Commissioner.

The committee's total expenditure for the year was \$434,501.

¹ As set out in sch 6 of the Standing Rules and Orders of the Legislative Assembly (Standing Orders).

² Major Sports Facilities Amendment Bill 2022.

³ Public Sector Bill 2022.

⁴ Integrity and Other Legislation Amendment Bill 2022.

⁵ Police Powers and Responsibilities and Other Legislation Amendment Bill 2022.

⁶ Strengthening Community Safety Bill 2023.

⁷ Integrity and Other Legislation Amendment Bill 2023.

1 Functions of the committee

The Economics and Governance Committee is a portfolio committee responsible for:

- Premier and Cabinet, and Olympic and Paralympic Games
- Treasury, Trade and Investment
- Tourism, Innovation and Sport.

The committee has a broad range of responsibilities within its portfolio area, as detailed in Figure 1 below. These responsibilities are set out in the *Parliament of Queensland Act 2001*.⁸ The committee is also responsible for overseeing the performance of the Auditor-General and the Integrity Commissioner, as detailed in Schedule 6 of the Standing Rules and Orders of the Legislative Assembly.

Figure 1: Committees are responsible for oversight of many matters within their portfolio areas



2 Overview of committee activities

In 2022-23, the committee engaged with a range of stakeholders who made submissions to its inquiries, as well as representatives of government departments and agencies, the Auditor-General and the Integrity Commissioner. As detailed in Table 1 (over page), which summarises the activities of the committee in the last financial year, the committee heard from 113 witnesses across 8 public briefings, 7 public hearings and 1 private briefing. The evidence provided by these witnesses was invaluable, and helped the committee to complete its work, including the 6 bill inquiries, multiple appropriation bill inquiries, oversight of the Auditor-General and Integrity Commissioner, and consideration of Auditor-General reports undertaken in 2022-23.

Members' attendance at committee meetings, hearings and briefings is set out in **Appendix A** at the conclusion of this report.

The committee's reports made during 2022-23 are available from the committee's webpage:

www.parliament.qld.gov.au/EGC.

⁸ Sections 92-94.

Table 1: Committee activities by type, 1 July 2022 to 30 June 2023

Activity	Number
Deliberative meetings	32
Public briefings	8
Private briefing	1
Public hearings – Brisbane	5
Public hearings – Regional Queensland	2
Witnesses questioned at private and public briefings and hearings	113
Inquiry submissions received and accepted	108
Meetings with Schedule 6 oversight bodies	2 ⁹
Bill inquiries	6 ¹⁰
Pieces of subordinate legislation examined	26 ¹¹
Reports on public accounts (including Auditor-General reports)	1
Examination of portfolio budget estimates and supplementary appropriations (appropriation bill inquiries)	3 ¹²
Auditor-General reports examined	10 ¹³
Reports tabled	20

⁹ The Auditor-General and the Integrity Commissioner. Note: in addition to these 2 oversight meetings, the committee also met with representatives of the Auditor-General and Integrity Commissioner other than for specific oversight purposes (including receiving a briefing from QAO staff in relation to a specific Auditor-General report, and questioning the Deputy Auditor-General and acting Integrity Commissioner during the public hearing for its consideration of the portfolio budget estimates for 2022-23).

¹⁰ Figure includes the inquiry for the Integrity and Other Legislation Amendment Bill 2023, which was referred to the committee on 16 June 2023, and was still under consideration as of 30 June 2023 (with a reporting date of 1 September 2023). The figure does not include the inquiries conducted into the 6 appropriation bills considered by the committee during financial the year, which are reported separately in terms of the examination of portfolio budget estimates and supplementary appropriations.

¹¹ Figure includes 23 pieces of subordinate legislation reported on during the reporting period and 3 pieces of subordinate legislation still under consideration as at 30 June 2023.

¹² Figure includes the consideration of: (1) the 2022-2023 portfolio budget estimates as set out in the Appropriation (Parliament) Bill 2022 and Appropriation Bill 2022 (considered under one inquiry but reported in separate reports); (2) supplementary appropriations as set out in the Appropriation (Parliament) Bill (No. 3) 2022 and Appropriation Bill (No. 3) 2022 (considered under one inquiry and reported in one report); and (3) the 2023-2024 portfolio budget estimates as set out in the Appropriation (Parliament) Bill 2023 and Appropriation Bill 2023 (referred to the committee on 16 June 2023 and considered under one inquiry which remained ongoing as at 30 June 2023).

¹³ Figure includes 8 Auditor-General reports for which the committee's considerations were finalised and 2 that remained under consideration as at 30 June 2023.

3 Examination of budget estimates and supplementary appropriations

The committee is responsible for considering the budget estimates for its area of responsibility as set out in the annual appropriation bills, which authorise payments from the Consolidated Fund to finance the work of government.

In considering the estimates, the committee also examines the associated budget papers, which provide explanations for the appropriations that the bills would authorise and outline estimates of expenditure for the financial year to which the bills relate.¹⁴

3.1 Budget estimates for 2022-23 (Reports 29 and 30)

In July and August 2022, the committee examined the 2022-23 budget estimates for the Legislative Assembly and Parliamentary Services and for the committee's portfolio areas, as set out in the Appropriation (Parliament) Bill 2022 and the Appropriation Bill 2022 respectively (and in the associated budget papers).

The appropriation for vote for the Legislative Assembly and Parliamentary Services totalled \$146.721 million (comprising a \$111.3 million appropriation for departmental services and \$35.4 million for equity adjustment), while the appropriation for the committee's portfolio areas totalled \$8.550 billion (including amounts for departmental services, equity adjustment and administered items).

The committee held its estimates hearing on 26 July 2022 with the Speaker of the Legislative Assembly and relevant portfolio ministers.

The committee tabled its reports on the budget estimates (No. 29 and No. 30)¹⁵ on 12 August 2022.

The committee recommended that the proposed expenditure, as detailed in the Appropriation (Parliament) Bill 2022 and in the Appropriation Bill 2022 for the committee's areas of responsibility, be agreed to by the Legislative Assembly without amendment.

The Legislative Assembly passed the 2022 Appropriation Bills without amendment on 17 August 2022.

3.2 Appropriation (Parliament) Bill (No. 3) 2022 and Appropriation Bill (No. 3) 2022 (Report 36)

The committee also examined the Appropriation (Parliament) Bill (No. 3) 2022 and the Appropriation Bill (No. 3) 2022, which authorised supplementary appropriations for a combined unforeseen expenditure amount of \$2.825 billion (\$2.185 million for the Legislative Assembly and Parliamentary Service and \$2.823 billion for 14 government departments). The supplementary appropriation bills were referred to the committee on 12 October 2022, with a reporting date of 4 November 2022.

The committee received a public briefing on the bills on 20 October 2023.

The committee tabled its report on the bills on 4 November 2023 as required (No. 36), recommending that both of the bills be passed. The bills were passed without amendment on 10 November 2022.

3.3 Budget estimates under consideration as at 30 June 2023

On 16 June 2023, the 2023-24 budget estimates for the Legislative Assembly and Parliamentary Service and for the committee's portfolio areas, as set out in the Appropriation (Parliament) Bill 2023 and Appropriation Bill 2023 respectively, were referred to the committee for investigation and report.

The committee was required to report on the estimates by 18 August 2023 (in the 2023-24 financial year). The committee's estimates hearing was scheduled for 1 August 2023, ahead of its reporting on the proposed expenditure as set out in the bills.

¹⁴ *Parliament of Queensland Act 2001*, s 92(1)(a); Standing Orders, Standing Order 177.

¹⁵ And an associated volume of additional information.

4 Bill inquiries

When it examines legislation, the committee is responsible for considering:

- the policy to be given effect by the legislation
- whether it complies with basic standards for laws, known as ‘fundamental legislative principles’
- whether it is compatible with the human rights of people in Queensland
- whether subordinate legislation is lawful.

The committee conducted 6 bill inquiries during the year (as set out in Table 2 below), with one of those bills still under consideration as at 30 June 2023. The committee recommended all of the examined bills be passed.

Table 2: Bills examined by the committee, 1 July 2022 to 30 June 2023

Bill	Report no.	Recommendations
Major Sports Facilities Amendment Bill 2022	33	1
Public Sector Bill 2022	37	1
Integrity and Other Legislation Amendment Bill 2022	38	1
Police Powers and Responsibilities and Other Legislation Amendment Bill 2022	40	1
Strengthening Community Safety Bill 2023	41	1
Integrity and Other Legislation Amendment Bill 2023	Under consideration as at 30 June 2023	

4.1 Major Sports Facilities Amendment Bill 2022 (Report 33)

The Bill’s objectives were to:

- implement Government-supported recommendations arising from the Stadium Taskforce Interim Report and Stadium Taskforce Final Report that required legislative amendment
- support Stadiums Queensland (SQ) to become a more contemporary, agile and responsive agency.

To achieve these policy objectives, the Bill contained amendments to the *Major Sports Facilities Act 2001* to:

- expand the functions of SQ to enable it to:
 - develop facility land (in addition to facilities themselves) for commercial outcomes and where a compatible social or community benefit can be demonstrated
 - provide services (eg grounds keeping or facility maintenance) in relation to the operation and management of other facilities or land held or administered by the department administering the Act
- allow the Minister (rather than Governor-in-Council) to approve SQ’s acquisition of a sports, recreation, entertainment or event/exhibition facility, or acquisition of freehold land to undertake the development of such a facility, for declaration as a major sports facility
- approve and impose conditions on SQ’s sale of an estate in fee simple in facility land

- provide for a process by which the Minister may give SQ a written direction about the performance of its functions or exercise of its powers if the Minister is satisfied it would be in the public interest to do so (including outlining related documentation and reporting requirements)
- provide for and clarify certain eligibility requirements for appointment as a director to the SQ Board and reduce the statutory minimum frequency of board meetings per year
- provide for transitional arrangements in relation to existing Governor-in-Council approvals and requests for approvals, and existing directors.

The committee held a public briefing to support its considerations. As there were no submissions received to the inquiry, the committee did not hold a public hearing.

The committee tabled its report on 7 October 2022, recommending that the Bill be passed. The Bill was passed without amendment on 26 October 2022.

4.2 Public Sector Bill 2022 (Report 37)

The main objective of the Bill was to implement recommendations of the independent review of public sector employment laws by Mr Peter Bridgman, titled *A Fair and Responsive Public Service for All* (Bridgman Review). In particular, the Bill sought to replace the *Public Service Act 2008* with a modernised, employee-focussed legislative framework which would support the capability and capacity of the public sector workforce, including by:

- outlining the entities and employees to which the laws apply and providing clarity in continuing existing key concepts
- supporting the government's commitment to reframing its relationship with Aboriginal peoples and Torres Strait Islander peoples
- creating a nation-leading framework requiring chief executives of public sector entities to take steps to promote and have oversight of equity, diversity, respect and inclusion
- reforming recruitment and selection processes, including clarifying how equity and diversity considerations may factor into recruitment and selection decisions
- establishing public sector employment conditions and arrangements, including employment security, with universal application to all public sector employees within the scope of the Bill
- simplifying or amalgamating existing concepts and arrangements in the *Public Service Act 2008*, including rules and guidelines, work performance and interchange arrangements, and commission reviews and administrative inquiries
- creating a Public Sector Governance Council as the central oversight body for whole-of-sector governance and the Public Sector Commission as the central human resources agency.

The committee accepted 10 submissions to its inquiry and held a public briefing and a public hearing. The committee tabled its report on 25 November 2022.

The committee recommended the Bill be passed. The Bill was passed with amendment on 30 November 2022.

4.3 Integrity and Other Legislation Amendment Bill 2022 (Report No. 38)

The Bill sought to implement recommendations from 2 review reports – *Let the Sunshine In: Review of culture and accountability in the Queensland public sector* (Coaldrake Report) and the *Strategic Review of the Integrity Commissioner's Functions* (Yearbury Report).

The Bill contained a range of amendments in response to the 2 reports' recommendations, which focussed on better promoting the independence and authority of the Queensland Auditor-General, Queensland Ombudsman and Queensland Integrity Commissioner, including by:

- establishing the Auditor-General as an officer of the Parliament and requiring they take an oath before commencing performance of their duties (and providing for the Auditor-General to appoint a Deputy Auditor-General who must also take an oath before commencing)
- providing for the employment of Queensland Audit Office (QAO) staff under the *Auditor-General Act 2009* (and not the *Public Sector Act 2022*), and introducing new requirements regarding secondment to the QAO, employment of temporary and casual staff, restrictions on employment, and the preservation of rights of public service officers
- removing the requirement for the Treasurer to approve the basic rate of fees for an audit and inserting a new basic fee approval function for the parliamentary committee
- restricting the employment of a person who has held office as Auditor-General upon the termination of that office, so that the person may not hold an office in, or be employed by, a public sector entity within 2 years after the person stops holding the office
- establishing an Office of the Integrity Commissioner which is controlled by the Integrity Commissioner and providing that the Integrity Commissioner is not subject to direction in the way in which the Integrity Commissioner performs their functions or the priority to be given to integrity issues (in line with similar provisions in legislation for other integrity agencies)
- reducing the strategic review period for the Ombudsman's Office from 7 to 5 years, in line with the review periods for other integrity agencies.

The Bill also introduced a new offence for unregistered lobbying.

The committee accepted 4 submissions to its inquiry and held a public briefing and a public hearing. The committee tabled its report on 25 November 2022.

The committee recommended the Bill be passed. The Bill was passed with amendment on 30 November 2022.

4.4 Police Powers and Responsibilities and Other Legislation Amendment Bill 2022 (Report 40)

The objectives of the Bill were to:

- strengthen child protection laws by increasing the periods for which an offender is required to report under the *Child Protection (Offender Reporting and Offender Prohibition Order) Act 2004* (CPOROPO Act)
- improve the ability of the Queensland Police Service (QPS) to investigate cybercrime and offences committed by reportable offenders by making certain offences against the *Criminal Code Act 1899* and the CPOROPO Act relevant offences for controlled operations and surveillance device warrants in Schedule 2 of the *Police Powers and Responsibilities Act 2000*
- enhance the capacity of the QPS to investigate organised crime by using civilian participants in controlled activities in certain limited circumstances
- strengthen laws to deter hooning behaviour by creating additional offences under the *Transport Operations (Road Use Management) Act 1995* and the *Summary Offences Act 2005* and increasing the penalties that apply for an offence under the Transport Operations (Road Use Management – Vehicle Registration) Regulation 2021.

The committee accepted 7 submissions to its inquiry and held a public briefing and a public hearing. The committee tabled its report on 17 February 2023.

The committee recommended the Bill be passed. The Bill was passed with amendment on 20 April 2023.

4.5 Strengthening Community Safety Bill 2023 (Report No. 41)

The objective of the Bill was to give effect to legislative reforms announced by the Queensland Government on 29 December 2022 aimed at keeping the community safe, and strengthening youth justice laws to respond to serious repeat offenders.

The Bill contained amendments to:

- increase the maximum penalties for unlawful use or possession of motor vehicles, aircraft or vessels (from 7 to 10 years imprisonment) and for using or threatening to use a motor vehicle, aircraft or vessel to commit an indictable offence (from 10 years to 12 years imprisonment)
- create new circumstances of aggravation for the offence of unlawful use or possession of a motor vehicle, aircraft or vessel where:
 - the offender has published material advertising the offending behaviour or their involvement in it on social media
 - the offending occurs at night
 - the offender uses or threatens violence, is or pretends to be armed, is in company and damages or threatens to damage any property
- provide that it is an offence for children to breach a condition of their bail undertaking, and remove the requirement that police consider alternatives to arrest if they reasonably suspect a child on bail for a prescribed indictable offence or certain domestic violence offences has contravened or is contravening a bail condition
- extend and expand the trial of electronic monitoring as a condition of bail for a further 2 years and to include eligible 15-year-olds
- provide that a child's bail history must be taken into account during sentencing
- create the ability of a sentencing court to declare that a child offender is a serious repeat offender in certain circumstances to enable considerations such as community safety to be paramount
- expand the list of offences included within the definition of 'prescribed indictable offence' to facilitate greater operation of provisions of the *Youth Justice Act 1992* aimed at serious repeat offenders, including the presumption against bail provision under section 48AF and the new sentencing regime for children declared serious repeat offenders
- enable conditional release orders to operate for a greater period of time and ensure certain child offenders serve their suspended term of detention if they breach their conditional release orders
- enable the transfer of persons who have turned 18 years of age on remand, and the earlier transfer of persons who have turned 18 years while serving a sentence from youth detention centres, to adult correctional centres.

The committee accepted 87 submissions to its inquiry and held a public briefing and 3 public hearings (2 in regional Queensland). The committee tabled its report on 10 March 2023.

The committee recommended the Bill be passed. The Bill was passed with amendment on 16 March 2023.

4.6 Bills under consideration as at 30 June 2023

During the reporting period, the committee also commenced consideration of the Integrity and Other Legislation Amendment Bill 2023. The objectives of the Bill were to:

- increase the regulation of lobbying activity to address the public perception of undue influence on governments, including by clarifying what lobbying activity is and enhancing the regulatory role of the Queensland Integrity Commissioner

- amend the conditions for registration as a lobbyist to reflect expectations around completing training and managing conflicts of interest
- introduce a prohibition on a registered lobbyist playing a ‘substantial’ role for a political party in an election campaign
- enhance the independence of certain statutory integrity bodies by increasing the involvement of parliamentary committees in additional funding proposals and contributing to key appointments
- enhance the jurisdiction of the Queensland Ombudsman to consider complaints about, and initiate investigations of, government services provided by non-government entities
- establish the Office of the Queensland Integrity Commissioner as a statutory body
- clarify the trusts that the Auditor-General is required to audit.

The committee was due to report on the Bill by 1 September 2023 (in the new financial year).

5 Other inquiries

The committee considered a number of Auditor-General reports as part of its public accounts responsibilities and considered portfolio area public works during the financial year. Details of these considerations are set out below.

5.1 Public accounts inquiries

The committee is responsible for assessing the public accounts of entities within its portfolio areas with regard to the economy, efficiency and effectiveness of financial management. The committee may discharge this responsibility through the examination of government financial documents, including annual reports and reports of the Auditor-General relevant to the committee’s portfolio areas.¹⁶

5.1.1 Auditor-General reports

The committee’s role includes consideration of reports of the Auditor-General that fall within its portfolio areas.¹⁷ The Auditor-General leads the Queensland Audit Office (QAO), which is the independent auditor of the public sector. It reports to parliament on the results of the QAO’s audit work, providing insights and advice, and recommendations for improvement.

In the 2022-23 financial year, the committee considered 10 reports of the Auditor-General.

The committee was referred 7 Auditor-General reports for consideration, in accordance with Standing Order 194B. The committee also continued its consideration of 3 Auditor-General reports referred to the committee in previous financial years.

During its consideration of these reports, the committee held 2 public briefings with officials from the QAO and relevant agencies.

As detailed in Table 3 (over page), the committee reported on 7 of the Auditor-General reports earlier in the year. The committee’s consideration of both these reports and of the remaining 3 reports is outlined in the sections that follow.

¹⁶ *Parliament of Queensland Act 2001*, s 94(1). Under Standing Order 194B, the Committee of the Legislative Assembly refers reports of the Auditor-General to the relevant portfolio committee as soon as practicable after the reports are tabled.

¹⁷ *Parliament of Queensland Act 2001*, s 94(1).

Table 3: Auditor-General reports considered in 2022-23

Auditor-General report	Consideration completed/ongoing	Committee report no.	Committee recommendations
Report 14: 2021-22— <i>State Entities 2021</i>	completed	44	0
Report 17: 2021-22— <i>Appointing and renewing government boards</i>	completed	44	0
Report 2: 2022-23— <i>Improving grants management</i>	completed	44	0
Report 3: 2022-23— <i>Managing Queensland's COVID-19 economic response and recovery</i>	completed	44	0
Report 4: 2022-23— <i>2022 status of Auditor-General's recommendations</i>	completed	44	0
Report 6: 2022-23— <i>Managing workforce agility in the Queensland public sector</i>	completed	44	0
Report 11: 2022-23— <i>State Entities 2022</i>	completed	44	0
Report 11: 2021-22— <i>Establishing the Queensland Future Fund</i>	completed	This report	0
Report 12: 2022-23— <i>Growing ecotourism in Queensland</i>	ongoing	--	--
Report 13: 2022-23— <i>Managing Queensland's debt and investments 2022</i>	ongoing	--	--

5.1.1.1 Auditor-General reports considered and reported on in the committee's Report No. 44, 57th Parliament – Examination of Auditor-General reports

On 21 April 2023, the committee tabled its *Report No. 44, 57th Parliament – Examination of Auditor-General Reports*, which set out its examination of 7 Auditor-General reports.

The committee's report did not make any recommendations, but welcomed the findings and recommendations for improvement made by the QAO, and the implementation actions taken by departments and agencies in response. A brief summary of the examined reports is set out below.

- Auditor-General Report 14: 2011-22—*State Entities 2021* (Report 14) and Auditor-General Report 11: 2022-23—*State Entities 2022* set out the results of the QAO's financial audits of state public entities (including each of the government's departments) for the financial years ending 30 June 2021 and 30 June 2022 respectively. Both reports found that the financial statements of all departments and government owned corporations, most statutory bodies, and the entities they control, are reliable and comply with relevant standards. However, the reports also highlighted opportunities to improve the timeliness with which financial statements are made public and identified some weaknesses in the controls (people, systems, and processes) that entities have in place.

Report 14 made 8 recommendations for improvements as informed by these findings, while Report 11 referenced outstanding actions to implement the recommendations of Report 14 and recommended that audit committees actively monitor their implementation (single recommendation).

The Auditor-General provided advice to the committee in relation to some of the findings of Report 14 at public briefings relating to the committee's oversight of the Auditor-General on 28 March 2022 and 28 November 2022 (see report section 8.1 regarding the committee's oversight responsibilities).

- Auditor-General Report 17: 2021-22—*Appointing and renewing government boards* was an audit insights report examining the board recruitment processes of the 4 government departments responsible for the largest boards.

The QAO made 5 recommendations for the development of a whole-of-government approach to appointing and renewing government boards, and to ensure that the departments managing board recruitment processes for responsible Ministers implement the whole-of-government framework once developed.

The committee discussed some of the findings of the report and sought the Auditor-General's advice on those matters at an oversight public briefing on 28 November 2022.

- Auditor-General Report 2: 2022-23—*Improving grants management* was an audit brief providing insight into the distribution of grants expenditure in Queensland, and into the strengths and weaknesses of the internal controls used by 5 departments in managing 8 grants programs.

The report made 8 recommendations to departments and agencies to improve the clarity and accessibility of grants information, the identification and management of risks associated with specific grants, and the measurement of grant program performance.

The Auditor-General provided the committee with advice in relation to aspects of the report during at an oversight public briefing on 28 November 2022.

- Auditor-General Report 3: 2022-23—*Managing Queensland's COVID-19 economic response and recovery* was an audit brief examining the extent to which the Queensland Government's COVID-19 economic response and recovery initiatives were designed and managed effectively.

The report found that the 6 audited initiatives, together with the containment of COVID-19 case numbers and economic stimulus from all levels of government, contributed to a faster-than-expected economic recovery through to December 2021. However, the QAO also identified a number of key lessons for the future, including identifying factors which contributed to some initiatives more successfully reaching intended users or meeting scheme objectives. The QAO made 6 recommendations as informed by these lessons and conclusions, with the aim of helping to improve the design and management of future initiatives.

- Auditor-General Report 4: 2022-23—*2022 status of Auditor-General recommendations* was a report on the self-assessed progress of 56 public sector entities in implementing 454 QAO recommendations contained in 34 reports to the Queensland Parliament between 2015-16 and 2019-20.

As the report provided an update on the status of implementation actions, no recommendations were made. However, the QAO highlighted to public sector entities that the recommendations which most commonly remained outstanding in 2018-19 and 2019-20 were those relating to performance monitoring and reporting, procurement, contract and project management, and governance. The QAO noted the importance of ensuring entities have appropriate systems and governance bodies in place to track and oversee the progress of implementation.

- Auditor-General Report 6: 2022-23—*Managing workforce agility in the Queensland public sector* was a report on a performance audit examining the extent to which workforce planning within the public sector effectively supports an agile and flexible workforce that can meet changing needs and priorities.

Based on the audit findings, the QAO made 4 recommendations to the Public Sector Commission to support greater strategic leadership and a more integrated approach to workforce planning which: develops contemporary recruitment and selection processes; is supported by guidance on practical and sustainable hybrid workforce models; and champions cross-sector workforce mobility programs and common job descriptions. The QAO also made 3 recommendations to all government departments to support integrated planning for, and the practical implementation of, strategies to address identified challenges and attract and maintain a skilled workforce.

5.1.1.2 Auditor-General Report 11: 2021-22 – Establishing the Queensland Future Fund

This report was an audit brief examining how the Queensland Future Fund was established, the asset distribution of the fund, and whether it has achieved its objectives (including reporting on the fund's financial performance).

The report advised that:

- The Queensland Future Fund, established in August 2020 under the *Queensland Future Fund Act 2020*, is not an investment fund in itself, but instead provides the structure under which individual funds can be created to hold assets for managing the State's debt or for other purposes. The first individual fund set up under this structure is the Debt Retirement Fund, the assets and returns from which can only be used to reduce the State's debt.
- The assets contributed by the government to the Debt Retirement Fund include the Queensland Titles Registry (75 per cent ownership), defined benefit fund (government superannuation assets) and Aurizon shares. QIC Limited manages these assets on behalf of the State and was involved in the transfer process.
- While the *Queensland Future Fund Act 2020* created the concept of 'prescribed' assets, which must always be held by the State and not sold or transferred into private ownership, the investments transferred into the Debt Retirement Fund during 2020–21 are not prescribed assets. Significant portions of them changed ownership after being placed in the Fund, though all of the ownership of the Queensland Titles Registry remained with government entities.¹⁸
- The report noted that it is too early to determine if the Fund has met most of its objectives. However, the Fund met the objective of having assets of \$7.7 billion as at 30 June 2021 and improving the net debt to revenue ratio for the State. Other objectives will be measured in the medium to long term.

The report made 2 recommendations to increase the transparency of reporting on each fund created under the *Queensland Future Fund Act 2020*, including through further detail in financial statements.

During 2021-22, the committee requested and received further information from Queensland Treasury in relation to the recommendations set out in Report 11.

During the 2022-2023 reporting period, the committee asked further questions about the findings of the report at briefings with the Auditor-General and QAO staff on 28 November 2022 and 17 April 2023. The transcripts of the briefings are available on the committee's webpage.

Following these briefings, the committee determined to take no further review action and to conclude its considerations in relation to the report.

5.1.1.3 Auditor-General Report 12: 2022-23—Growing ecotourism in Queensland

This report outlined the results of a performance audit examining whether the State's tourism and environmental entities are effectively developing sustainable ecotourism in Queensland. The audit focused on the activities of 3 key entities – the Department of Environment and Science, the Department of Tourism, Innovation and Sport, and Tourism and Events Queensland.

Key findings of the report include:

- While the State has an overarching tourism strategy which recognises the opportunity for Queensland to lead the world in sustainable tourism and ecotourism experiences, it has no

¹⁸ The QAO noted that after the Debt Retirement Fund was established, QIC Limited sold a portion of the Aurizon shares. On the same date as the Queensland Titles Registry business was transferred in, part of the ownership in it was transferred to government superannuation assets and a statutory body in exchange for other more liquid investments. A \$2.1 billion loan was also taken out against the Queensland Titles Registry business.

specific actions for developing the ecotourism sector and no statewide policy or clear roadmaps for entities to achieve the State's ecotourism vision.

- Greater clarity of policy, definition and action is necessary for entities and the tourism industry to effectively plan and coordinate managing the difficult balance between conservation and ecotourism.
- Until recently, the identification of ecotourism opportunities was reactive and unstructured, owing to the lack of an underpinning investment strategy to guide development priorities.
- A Tourism Infrastructure Development Framework is being prepared, under which the State will identify and assess tourism infrastructure projects and initiatives. In conjunction with a statewide policy, this framework should provide more rigour and direction.
- The Department of Environment and Science has a robust process for assessing and approving proposals in protected areas in accordance with environmental and legislative planning requirements, and subject to consultation with Traditional Owners. However, industry feedback is that the process is lengthy and complex, and often costly. Greater government guidance and support could assist in this regard.

The report made 4 recommendations to the key tourism entities in response to these findings, to support the development of an overarching statewide policy position on ecotourism and the development and implementation of an ecotourism roadmap, as well as ensuring the responsible entities:

- develop, finalise, or update individual plans that clearly define how they will achieve the government's vision of Queensland becoming a world leader in ecotourism
- consider ways to further reduce the complexity of obtaining government approvals for ecotourism facilities and provide greater support to proponents to navigate the legislative, engagement, and approval processes for ecotourism facilities.

As at 30 June 2023, the committee's consideration of the report was ongoing.

5.1.1.4 Auditor-General Report 13: 2022-23—Managing Queensland's debt and investments 2022

This report outlined the results of a financial audit examining how the Queensland Government is managing its debt and investments.

In undertaking the audit, the QAO examined the 2021-22 financial statements of the Queensland Treasury, Queensland Treasury Corporation and QIC Limited, as well as a number of public financial corporations holding significant investments within government or assisting with the management of treasury operations for government entities. In addition to considering the overall debt and investment picture of these entities, the QAO sought to:

- analyse financial performance and recent transactions relating to the government's debt and investments
- provide insights into the risks associated with debt and investments and how these relate to the government.

The report did not include any recommendations, but sought to highlight the following overall audit findings and insights:

- In 2021-22, positive economic factors meant net debt (financial liabilities minus financial assets) decreased, in contrast with the recent years prior, when the government borrowed to stimulate the economy during the COVID-19 pandemic.
- This reduction in net debt will be brief, as the government expects its net debt to increase over the next 4 years as it uses borrowings to cover the cost of infrastructure and other major initiatives.

- Interest rates have risen, which will affect associated expenses, particularly for new borrowing. This will have an impact on the government's fiscal principles relating to debt management – specifically, the ratio of net debt to revenue. Over the coming years, this is expected to become more of an issue, as borrowings are expected to increase and will be at a higher interest rate.
- Many of the entities holding the State's investments – namely, the insurance entities within government – are facing extra challenges due to an increase in the cost of the services they fund (for example, there have been significant increases in the cost of building materials and medical services). These entities will need to ensure they have enough investments to fund their liabilities as they fall due.
- The Queensland Future Fund – Debt Retirement Fund, which was established in 2020-21 to help provide funding for the debt or provide more assets to support the debt position, underwent a process of diversification of its investments in 2021-22. The QAO noted the Fund did not pay down any government debt during the year, but was used to offset debt and support Queensland's credit rating. There was a small decrease in its value from \$7.742 billion as at 30 June 2021 to \$7.718 billion as at 30 June 2022.
- In 2021-22, the Queensland Government restructured the Residential Tenancies Authority (RTA). While the RTA has traditionally been reliant on the returns from its investment of tenancy bonds to fund its services (eg investments of the bonds people pay up front before moving into rental properties), it has been significantly affected by market volatility. After a year in which the RTA's investments made a loss of \$52 million (for a net operating loss of \$56 million for the year), the RTA sold its investments to the government and received the equivalent value in cash in return. Its operations will now be funded through annual grants.

The report also made reference to its previous recommendation in Auditor-General Report 11: 2011-22—*Establishing the Queensland Future Fund* (also considered by this committee – see report section 5.1.1.2), regarding the need for further detail in financial statements on the funds established under the *Queensland Future Funds Act 2020*. The QAO noted that it will continue to monitor fund activities and the level of disclosure through the reporting currently being provided.

As at 30 June 2023, the committee's consideration of the report was ongoing.

5.2 Public works inquiries

The committee may consider public works undertaken by an entity that is a constructing authority¹⁹ for the works, or consider any major works,²⁰ with its portfolio areas.

The committee considered various public works within its portfolio areas but did not determine to undertake an inquiry during the financial year.

5.3 Inquiries into other matters

The committee is required to deal with an issue referred to it by the Legislative Assembly,²¹ or may initiate an inquiry into any other matter in relation to its portfolio areas that the committee considers appropriate.²²

The committee was not referred an issue by the Legislative Assembly and did not initiate any inquiries into other matters relating to its portfolio areas during the financial year.

¹⁹ *Parliament of Queensland Act 2001*, s 96.

²⁰ *Parliament of Queensland Act 2001*, s 94.

²¹ *Parliament of Queensland Act 2001*, s 92(2).

²² *Parliament of Queensland Act 2001*, s 92(1)(d).

6 Scrutiny of subordinate legislation

Subordinate legislation is legislation made by a department or other entity under powers given to them by an act of parliament. All subordinate legislation must be tabled in the Legislative Assembly, which can disallow it by resolution.²³ To help it decide whether or not to do so, the Legislative Assembly refers each item of subordinate legislation to the relevant portfolio committee for consideration.

When examining subordinate legislation, each committee considers a range of matters, including:

- whether it has sufficient regard for basic standards for legislation, known as ‘fundamental legislative principles’
- whether it is consistent with the human rights of people in Queensland
- whether the explanatory notes provide an adequate explanation of why the subordinate legislation is needed and what it does.

During the reporting period, the committee tabled 9 reports canvassing its consideration of 23 items of subordinate legislation within its portfolio areas. As shown in Table 4, in more than half of the cases, the committee did not identify any matters of concern regarding fundamental legislative principles or human rights.

Where it did, in each case the committee was satisfied that the subordinate legislation had sufficient regard for fundamental legislative principles, and that any limitations on human rights were reasonable and justified in the circumstances.

As at 30 June 2023, 3 items of portfolio subordinate legislation remained under consideration.

Table 4: Portfolio subordinate legislation examined, 1 July 2022 to 30 June 2023

Report No.	Subordinate legislation	Matters identified		Explanatory notes adequate
		Fundamental legislative principles	Human rights	
27	Motor Accident Insurance and Other Legislation (Administration Fee and Levies) Amendment Regulation 2022 (SL No. 32 of 2022)	0	2	✓
	Acts Interpretation (Fee Unit) Regulation 2022 (SL No. 39 of 2022)	0	0	✓
28	Revenue Legislation (Fee Unit Conversion) Amendment Regulation 2022 (SL No. 53 of 2022)	0	0	✓
	Proclamation – <i>Public Health and Other Legislation (Further Extension of Expiring Provisions) Amendment Act 2021</i> (SL No. 55 of 2022)	0	0	✓

²³ *Statutory Instruments Act 1992*, ss 49 & 50.

Report No.	Subordinate legislation	Matters identified		Explanatory notes adequate
		Fundamental legislative principles	Human rights	
31	Major Events (Motor Racing Events) (Townsville 500) Amendment Regulation 2022 (SL No. 58 of 2022)	1	4	✓ ²⁴
35	Taxation Administration Regulation 2022 (SL No. 108 of 2022)	0	0	✓
	Statutory Instruments Regulation 2022 (SL No. 113 of 2022)	0	0	✓
39	Major Events (Motor Racing Events) (Gold Coast 500) Amendment Regulation 2022 (SL No. 123 of 2022)	1	4	✓
	Government Owned Corporations (Pumped Hydro Energy Storage Restructure) Regulation 2022 (SL No. 134 of 2022)	1	0	✓
	Major Events (T20 World Cup) Regulation 2022 (SL No. 143 of 2022)	1	4	✓
	Queensland Veterans' Council (Postponement) Regulation 2022 (SL No. 151 of 2022)	0	0	✓
	Proclamation— <i>Queensland Veterans' Council Act 2021</i> (SL No. 152 of 2022)	0	0	✓
42	Major Sports Facilities (Townsville Stadium) Amendment Regulation 2022 (SL No. 156 of 2022)	0	0	✓
43	Revenue Legislation Amendment Regulation 2022 (SL No. 168 of 2022)	1	0	✓
	Payroll Tax (Transitional) Regulation 2022 (SL No. 169 of 2022)	0	0	✓
	Superannuation (State Public Sector) Amendment Notice (No. 2) 2022 (SL No. 181 of 2022)	0	0	✓
	Superannuation (State Public Sector) Regulation 2022 (SL No. 183 of 2022)	1	0	✓
	Major Sports Facilities (Major Concerts at Brisbane Stadium (Lang Park)) Amendment Regulation 2022 (SL No. 189 of 2022)	1	4	✓

²⁴ Explanatory notes for subordinate legislation are to include 'a brief assessment of the consistency of the legislation with fundamental legislative principles and, if it is inconsistent with fundamental legislative principles, the reasons for the inconsistency'. The committee noted the explanatory notes stated that the regulation is 'machinery in nature and consistent with fundamental legislative principles', but then proceeded to address the issues of impacts on the rights and liberties of individuals. The committee found the explanatory notes otherwise complied with part 4 of the *Legislative Standards Act 1992*.

45	Public Sector Regulation 2023 (SL No. 9 of 2023)	1	2	✓
	Proclamation – <i>Integrity and Other Legislation Amendment Act 2022</i> (SL No. 10 of 2023)	0	2	✓
	Superannuation (State Public Sector) Amendment Notice 2023 (SL No. 19 of 2023)	0	0	✓
46	Motor Accident Insurance and Other Legislation (Administration Fee and Levies) Amendment Regulation 2023 (SL No. 22 of 2023)	0	0	✓
	Proclamation made under the <i>Queensland Veterans' Council Act 2021</i> (SL No. 26 of 2023)	0	0	✓
Examination on-going as at 30 June 2023	Acts Interpretation (Fee Unit) Amendment Regulation 2023 (SL No. 38 of 2023)			
	Major Events (Motor Racing Events) (Townsville 500) Amendment Regulation 2023 (SL No. 41 of 2023)			
	Superannuation (State Public Sector) Regulation 2023 (SL No. 47 of 2023)			

7 Consideration of forms authorised by legislation

The committee's responsibilities include monitoring the operation of section 48 of the *Acts Interpretation Act 1954* in relation to legislation within its portfolio area. That section sets out a number of requirements for forms, including how forms must be notified and made available to the public.

During 2022-23, there were no forms within the committee's portfolio areas notified in the *Queensland Government Gazette*.

8 Oversight of statutory officers

Standing Order 194A, read with Schedule 6 of the Standing Orders, sets out the committee's oversight functions and responsibilities in respect of Queensland's Auditor-General and Integrity Commissioner. The *Auditor-General Act 2009* and the *Integrity Act 2009* also outline committee responsibilities for the oversight of these entities.

8.1 Oversight of the Auditor-General

The committee's role is to:

- monitor and review the Auditor-General's performance of the functions of the Auditor-General
- report to the Legislative Assembly on:
 - any matter concerning the Auditor General or the QAO, their functions, or their performance of those functions that the committee considers should be drawn to the attention of the Legislative Assembly
 - any changes to the functions, structures and procedures of the QAO that are desirable for more effective operation of the QAO or the *Auditor-General Act 2009*

- examine the annual report of the QAO and, if appropriate, comment on any aspect of the report
- examine each report on the 5-yearly strategic review of the QAO and, if appropriate, comment on any aspect of the strategic review report and make recommendations.²⁵

As part of this role, the committee must be consulted on the QAO's strategic audit plan, the proposed budget for the QAO for each financial year, and the 5-yearly strategic review of the QAO (specifically, regarding the terms of reference for the review and the appointment of the strategic reviewer).²⁶ The committee must also be consulted on the selection process for, and appointment of, the Auditor-General, and any motion to remove or suspend the Auditor-General.²⁷

8.1.1 Oversight activities during 2022-23

During 2022-23, the committee:

- asked questions of the acting Auditor-General regarding the QAO's activities during the committee's 26 July 2022 estimates hearing for the consideration of the 2022-23 portfolio budget estimates (see section 3.1 of this report regarding the examination of the 2022-23 estimates as set out in the 2022 Appropriation Bills)
- considered the QAO's annual report 2021-22 and held a public briefing with the Auditor-General and QAO staff on 28 November 2022, at which it asked questions about:
 - reported information in the QAO's 2021-22 annual report
 - audit committees and the impact of machinery of government changes on their effectiveness
 - the appointment and renewing of government boards, and the role of the Auditor-General in considering the implementation of government policy
 - the operation, valuation and transparency of the Queensland Future Fund
 - the implementation of the outstanding recommendations of the last 5-yearly strategic review of the QAO
 - conflicts of interest in relation to the appointing and renewing of government boards
 - the implementation of electronic signing of financial statements²⁸
- considered the QAO's draft Strategic Audit Plan (Forward Work Plan) 2023-26, setting out a proposed list of audit topics for the period from 2023 to 2026, together with an acquittal of all changes and differences between the current and prior year plans
- circulated the draft Forward Work Plan to portfolio committees and collated and provided the Auditor-General with portfolio committee feedback on the draft Forward Work Plan
- considered the final Forward Work Plan 2023-26 and minor updates made to the Plan following its publication
- was consulted by the Auditor-General on the updated Auditor-General Auditing Standards, following the Auditor-General's review of and amendments to the standards
- considered correspondence from the Treasurer regarding the budget process for the development of the budget for the QAO for 2023-24 and engaged with the Auditor-General in relation to the QAO's budget for the year

²⁵ *Auditor-General Act 2009*, ss 68, 70; Standing Orders, Standing Order 194A.

²⁶ *Auditor-General Act 2009*, ss 38A(2)-(5), 21(3), 68(5).

²⁷ *Auditor-General Act 2009*, ss 9(2)(b); 18(3)(c)-(d).

²⁸ Public hearing transcript, Brisbane, 28 March 2022.

- was consulted by the Premier and Minister for the Olympic and Paralympic Games in relation to the appointment of the strategic reviewers for the 5-yearly strategic review of the QAO and draft terms of reference for the review
- considered correspondence from the Auditor-General in relation to the development of amendments to the *Auditor-General Act 2009* introduced in the Integrity and Other Legislation Amendment Bill 2023 (see report section 4.6)
- considered correspondence from the Auditor-General in relation to the commencement of audits and the tabling of Auditor-General reports to Parliament.

8.2 Oversight of the Integrity Commissioner

The committee's role is to:

- monitor and review the Integrity Commissioner's performance of the functions of the office
- report to the Legislative Assembly on:
 - any matter concerning the Integrity Commissioner, their functions, or the performance of their functions that the committee considers should be drawn to the attention of the Legislative Assembly
 - any changes to the functions, structures and procedures of the Integrity Commissioner that are desirable for the more effective operation of the Integrity Commissioner or the *Integrity Act 2009*
- examine the annual report of the Integrity Commissioner and, if appropriate, comment on any aspect of the report and make recommendations
- examine each report on the 5-yearly strategic review of the Integrity Commissioner, and if appropriate, comment on any aspect of the strategic review report and make recommendations.²⁹

In addition, as part of its oversight role, the committee is required to be consulted on:

- the lobbyists code of conduct (before the Integrity Commissioner can approve the code)³⁰
- the appointment of a reviewer and the terms of reference for each 5-yearly review of the Integrity Commissioner³¹
- the appointment of the Integrity Commissioner, and any motion to remove or suspend the Integrity Commissioner.³²

8.2.1 Oversight activities during 2022-23

Over the course of 2022-23, the committee:

- during the committee's 26 July 2022 estimates hearing for the consideration of the 2022-23 portfolio budget estimates (see section 3.1 regarding the 2022-23 Appropriation Bills), asked questions of the Premier regarding the process for appointing the acting Integrity Commissioner and asked questions of the acting Integrity Commissioner regarding office staffing

²⁹ *Integrity Act 2009*, ss 88, 89; Standing Orders, Standing Order 194A.

³⁰ *Integrity Act 2009*, s 68(1). The current version of the Lobbyists Code of Conduct took effect from 12 September 2013.

³¹ *Integrity Act 2009*, s 86(6). The committee must be consulted on these matters before a reviewer is appointed.

³² *Integrity Act 2009*, ss 74, 82.

- considered the government response to the committee's recommendations in its *Report No. 26, 57th Parliament – Inquiry into the report on the strategic review of the functions of the Integrity Commissioner*³³
- was consulted by the Premier in relation to the appointment of the new Integrity Commissioner, Ms Linda Waugh, who was subsequently appointed to the role from 5 December 2022, and commenced on 14 December 2022
- considered the Integrity Commissioner's annual report 2021-22 (tabled on 28 September 2022)
- held a private briefing with the Integrity Commissioner, Ms Waugh, on 22 May 2023
- considered the Integrity Commissioner's draft Strategic Audit Plan 2022-25, which was published to the Integrity Commissioner's website in early June 2023.

9 Annual report 2021-22 (Report 24)

The committee tabled its *Report No. 24, 57th Parliament – Annual Report 2021-22* on 17 October 2022.

10 Overseas travel report 2022-23 (Report 32)

The Australasian Council of Public Accounts Committees (ACPAC) was established in 1989 following a meeting in Queensland of Australian Public Accounts Committees. The aims of ACPAC, as set out in its constitution, are to:

- facilitate the exchange of information and opinion relating to public accounts committees and to discuss matters of mutual concern
- improve the quality and performance of public accounts committees in Australasia
- liaise with Auditors-General so as to improve the effectiveness of both the Auditors and the public accounts committees
- communicate with individuals and organisations knowledgeable about matters of concern to public accountability
- provide an educational service for the elected Members of Parliament, the media and the general public as to the purposes and activities of public accounts committees.

ACPAC holds an annual general meeting and convenes at least biennially for a conference open to member committees, associate member committees, staff of committees, and other people invited by the host committee.

The 16th Biennial conference was held on 21 and 22 July 2022 and hosted by the New Zealand Parliament in Wellington, New Zealand and online. Attendees at the conference included Members and staff of parliamentary committees from member and international jurisdictions, Auditors-General, academics and professional bodies.

The committee was represented at the conference by:

- Mr Linus Power MP, Member for Logan (by videoconference)
- Ms Melissa McMahon MP, Member for Macalister
- Ms Jillian Langford, Committee Secretary.

The Member for Macalister presented a jurisdictional report for Queensland on behalf of the committee at the conference.

³³ Report No. 26 was published at the conclusion of 2021-22 (on 3 June 2022).

Funding was approved by the Committee of the Legislative Assembly to enable the committee to attend the conference. Expenditure, including airfares, accommodation, and conference registration was \$5,811.77.

The committee tabled its report on this overseas travel – *Report No. 32, 57th Parliament – Report on 16th Biennial Conference of the Australasian Council of Public Accounts Committees* – on 2 September 2022.

11 Committee expenditure

Committees are funded from the appropriation made to the Legislative Assembly and rarely generate revenue. After funding is allocated for the committee office as a whole, expenditure by individual committees is determined by their specific requirements and volume of work. Travel expenditure is subject to an additional approval process.

In 2022-23, the committee's total expenditure was \$434,501. The committee did not receive any revenue.

Figure 2 below shows the 3 largest areas of expenditure. As the figure illustrates, employee expenses for the secretariat staff that support the committee comprised the vast majority (just over 85 per cent) of the committee's expenditure. The committee's secretariat is a 3-person team, supplemented with additional resources from across the Committee Office as needed throughout the year.

Figure 2: Main areas of committee expenditure in 2022-23



After employee expenses, committee travel was the most notable area of expenditure for the committee. These travel expenses were associated with member and secretariat staff travel for:

- the 16th Biennial Australasian Council of Public Accounts Committees Conference in Wellington, New Zealand, in July 2022
- public hearings for the committee's Inquiry into the Strengthening Community Safety Bill 2023, held in Cairns and Townsville in March 2023.

In both instances, only certain members of the committee travelled, with others participating virtually.

Legal advice was the third largest area of expenditure. This expenditure allowed the committee to obtain expert briefings on the compliance of legislation with the *Human Rights Act 2019*.

Table 5 (over page) provides a more detailed breakdown of the committee's expenditure for the year. As the table shows, meeting expenses were the other major area of expenditure.

Table 5: Expenditure of the committee, 1 July 2022 – 30 June 2023

Item	\$
Employee expenses	370,809
Meeting expenses (broadcast support & catering)	12,567
Technology (software licences, telephones, teleconferencing & videoconferencing)	6,973
Legal advice	15,236
Printing and supplies	1,704
Advertising	-
Committee travel (including business travel)	27,212
Total expenditure	434,501

Appendix A: Meeting attendance record

Table 6 below shows the attendance of committee members at private committee meetings (PrM), public briefings (PB), private briefings (PrB) and private hearings (PrH), and public hearings (PH) during the reporting period.

Standing Order 202(1) provides that in the case of a committee member's illness or inability to attend, another member may be appointed to attend that meeting or stand in for a particular inquiry. The details of these appointments are included in the footnotes.

Table 6: Meeting attendance record, 1 July 2022 – 30 June 2023

Meeting Date	Activity	Mr Linus Power MP	Mr Ray Stevens MP	Mr Michael Crandon MP	Mrs Melissa McMahon MP	Mr Dan Purdie MP	Mr Adrian Tantari MP
26 July 2022	PrM and PH	✓	✓	✗ ³⁴	✓	✓	✓
9 August 2022	PrM	✓	✓	✗	✓	✓	✓
15 August 2022	PrM	✓	✓	✓	✓	✓	✓
22 August 2022	PrM	✓	✓	✓	✓	✗	✓
29 August 2022	PrM and PB	✓	✓	✓	✓	✓	✓
5 October 2022	PrM	✓	✓	✗	✓	✗	✓
10 October 2022	PrM	✓	✓	✓	✓	✓	✓
17 October 2022	PrM	✓	✓	✓	✗	✗	✓
20 October 2022	PB	✓	✓	✓	✓	✗	✓
24 October 2022	PrM and PB (2)	✓	✓	✓	✓	✓	✓
31 October 2022	PrM	✓	✓	✓	✗	✗	✓
2 November 2022	PrM	✓	✓	✓	✓	✗	✓
7 November 2022	PrM and PH (2)	✓	✓	✓	✓	✓	✓
22 November 2022	PrM	✓	✓	✓	✓	✓	✓
28 November 2022	PrM and PB	✓	✗	✓	✓	✓	✓

³⁴ Mr Andrew Powell MP, Member for Glass House, participated in the private meeting and public hearing as a substitute for Mr Crandon, pursuant to Standing Order 202(1).

Meeting Date	Activity	Mr Linus Power MP	Mr Ray Stevens MP	Mr Michael Crandon MP	Mrs Melissa McMahon MP	Mr Dan Purdie MP	Mr Adrian Tantari MP
6 December 2022	PrM	✓	✗	✓	✓	✓	✓
13 December 2022	PrM and PB	✓	✗	✓	✓	✓	✗
9 January 2023	PrM	✓	✓	✓	✓	✓	✓
30 January 2023	PrM and PH	✓	✗	✓	✓	✓	✓
13 February 2023	PrM	✓	✓	✓	✓	✓	✓
20 February 2023	PrM	✓	✓	✓	✓	✗	✓
21 February 2023	PrM	✓	✓	✗	✓	✓	✓
27 February 2023	PrM and PB	✓	✓	✓	✓	✓	✓
28 February 2023	PrM and PH	✓	✓	✓	✗ ³⁵	✓	✓
28 February 2023	PrM	✓	✓	✓	✗ ³⁶	✓	✓
1 March 2023	PH	✓	✓	✓	✗ ³⁷	✓	✓
2 March 2023	PH and PrM	✓	✓	✓	✗ ³⁸	✓	✓
8 March 2023	PrM	✓	✓	✓	✓	✓	✓
13 March 2023	PrM	✓	✓	✓	✓	✓	✓
27 March 2023	PrM	✓	✓	✓	✓	✓	✓
17 April 2023	PrM and PB	✓	✓	✓	✓	✓	✓
22 May 2023	PrM and PrB	✓	✓	✓	✓	✓	✓

³⁵ Mr Chris Whiting MP, Member for Bancroft, participated in the private meeting and public hearing as a substitute for Mrs McMahon, pursuant to Standing Order 202(1).

³⁶ Mr Chris Whiting MP, Member for Bancroft, was appointed as a substitute for Mrs McMahon pursuant to Standing Order 202(1), but was absent from the private meeting.

³⁷ Mr Chris Whiting MP, Member for Bancroft, participated in the public hearing as a substitute for Mrs McMahon, pursuant to Standing Order 202(1).

³⁸ Mr Chris Whiting MP, Member for Bancroft, participated in the private meeting as a substitute for Mrs McMahon, pursuant to Standing Order 202(1).

Meeting Date	Activity	Mr Linus Power MP	Mr Ray Stevens MP	Mr Michael Crandon MP	Mrs Melissa McMahon MP	Mr Dan Purdie MP	Mr Adrian Tantari MP
12 June 2023	PrM	✓	✗	✓	✓	✓	✓
16 June 2023	PrM	✓	✓	✗	✓	✗	✓

Legend: PrM private meeting PB public briefing
 PrB private briefing PH public hearing
 PrH private hearing