



Riversdale-Murray Valley Water Management Board

Final Report

1 July 2013 to 2 October 2014

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Introduction

Effective 3 October 2014, the Riversdale-Murray Valley Water Management Board (the water authority) was dissolved by the Water Amendment Regulation (No. 2) 2014.

The water authority was constituted under the *Water Act 2000* (the Water Act), and was a statutory body under the *Financial Accountability Act 2009* (FA Act) and the *Statutory Bodies Financial Arrangements Act 1982*. As the former appropriate Minister for the abolished water authority, the Minister is required to table the final annual report (final report) for the water authority in the Queensland Legislative Assembly for the water authority's final period of operation (final period)—from 1 July 2013 to 2 October 2014.

Copies of the final report are available from the Department of Natural Resources and Mines (the department).

The water authority is dissolving as a statutory body and ceasing functions currently provided as the scheme no longer functions in the manner for which it was created. The water authority was one of a number of water authorities transferring the provision of their functions away from a statutory body framework to an alternative institutional structure, or to the local government whose authority area their water authority shares. In terms of other institutional reform of water authorities, some water authorities are undergoing amalgamation with related water authorities with a view to gaining efficiencies in meeting their obligations as a statutory body. Others are committed to remaining in their current form as statutory bodies.

As at 3 October 2014, the department continues to liaise regularly with representatives of each water authority as well as liaising with other key stakeholders, such as the Queensland Farmers' Federation, Canegrowers Queensland, and relevant local governments. Relevant water authorities are currently actioning their preferred institutional changes. Meanwhile, all water authorities are progressing, as applicable, with meeting new legislative obligations applicable to them while statutory bodies. The department will continue working alongside and actively supporting water authorities.

Nature of the water authority

The water authority was a small water authority servicing 147 rural holdings. The landholders shared the cost and workload of maintaining the water authority's water infrastructure.

Roles and objectives

The water authority provided services aligned to the government's objectives for the community and other whole-of-government strategies.

Under section 569 of the Water Act, a water authority's main function is to carry out the water activities decided by the authority. If the water authority has an authority area, its main function is to carry out the water activities for the authority area.

The water authority's main function was to provide improved drainage and management of floodwaters in the Murray River Catchment.

Location

The administrative plan reference number for the water authority's authority area was AP4056. The Cassowary Coast Regional Council was the local government for the authority area.



Operations

Management

The water authority was managed by a board of directors. Prospective directors were elected in accordance with the procedures prescribed by regulation. The Water Regulation 2002 contains the relevant provisions for the conduct of elections either by mail or at a meeting of ratepayers. Subsequent to the election of persons, all directors were appointed by the Governor in Council.

During the final period, the water authority's principal place of business was situated in Tully, with all correspondence being directed to PO Box 514, Tully Qld 4854.

The contact person for the water authority was its secretary, Mr Peter Lucy. Mr Lucy's phone number is 4068 4900, his facsimile 4068 2351, and his email peter_lucy@canegrowers.com.au.

Organisational Structure

The organisational structure of the water authority consisted of seven persons elected by the ratepayers in the water authority's authority area. Once elected, these persons were appointed by the Governor in Council as directors of the water authority. Mr Dick Camilleri (Chairperson), Ms Wendy Finlayson, Mr Russell Henry, Mr Warren Mitchell, Cr Ross Sorbello, Mr Ronald Reichardt and Mr Peter Vecchio remained on the board of the water authority in the final period.

No new directors were appointed to the water authority in the final period.

Staff

The water authority did not employ any staff. Therefore, it was unnecessary for the water authority to establish workforce planning, attraction and retention practices.

Related entities

The water authority did not have any related entities.

Consultancies

The water authority did not engage any consultants during the final period.

Information in relation to consultancies' expenditure of water authorities is publicly accessible at the Government's Open Data website: www.data.qld.gov.au/dataset/consultancy-spending-category-2-water-authorities.

Overseas travel

No member of the water authority travelled overseas during the final period.

Information in relation to overseas travel costs incurred by water authority members is to be publicly accessible at the Government's Open Data website. Currently, as no member of a water authority has incurred overseas travel costs, no data set exists.

Information systems and record keeping

During the final period the water authority had a records management system appropriate for its particular operations.



Public Sector Ethics Act

Water authority members were reminded of their obligations when appointed to the water authority and given access to the Department of the Premier and Cabinet's publication titled 'Welcome Aboard: A Guide for Members of Queensland Government Boards, Committees and Statutory Authorities'. Further, compliance with the *Public Sector Ethics Act 1994* also requires the water authority to have had in place a Code of Conduct; the water authority had not yet developed a code of conduct at the time it was abolished.

Audit committee

The water authority's secretary ensured appropriate accounting standards were used by the water authority during the final period.

Risk management and accountability

For the purpose of enabling the department to assess the financial viability of the water authority in past years, the water authority was requested to submit:

- its financial statements
- a prudential assessment questionnaire
- an entity indebtedness statement
- a budget for the next financial year.

Based on this information, the department conducted an annual risk management and governance assessment of the water authority. From the latest review, the department found the water authority had been prudent in managing its financial affairs and had adopted appropriate risk management strategies.

Machinery-of-government changes

The water authority was not subject to any machinery-of-government changes during the final period.

Overview of operations

During its final period, the water authority continued to provide improved drainage and management of floodwaters in the Murray River Catchment.



Financial operations

Internal audit

When required, the water authority's secretary undertook internal audit functions. There was nothing to report for the final period.

Outputs and output performance measures

The water authority was self-funded and therefore funding outputs and output performance measures are not applicable.

Remuneration of chairperson and directors

No remuneration was paid to any members or officers of the water authority during the final period.

External scrutiny

Except for audits of the financial statements carried out by the Queensland Audit Office, no external auditor reviews of the water authority's operations occurred during the final period.

Summary of financial performance

The primary source of the water authority's funding during the final period was from its ratepayers. During the final period, the water authority was financially viable and had sufficient funds to service its debts.

Letter of compliance

The water authority's former responsible person has certified that the water authority's final report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the Financial and Performance Management Standard 2009
- the detailed requirements set out in the Department of the Premier and Cabinet's publication, Annual report requirements for Queensland Government agencies (ARRs) for 2013–14.

Audit report information


The water authority's certified financial statements are at the Appendix.

Summary of independent audit report

In accordance with section 40 of the *Auditor-General Act 2009*, the Auditor-General certified that:

- the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
- the final financial report presents a true and fair view of the transactions of the Riversdale Murray Valley Water Management Board for the final period 1 July 2013 to 2 October 2014 and of the financial position as at the end of that final period.

Peter Lucy, Former Responsible Person, Riversdale-Murray Valley Water Management Board

Signed.....

Date...1.06.2015

Dick Camilleri, Former Chairperson, Riversdale-Murray Valley Water Management Board

Signed.....

Date...2.6.15

Annual report requirements for Queensland Government agencies

The compliance checklist provided in Table 1 indicates where the ARR for the 2013–14 reporting period are addressed in this report. The relevant legislative provisions are also provided.

Table 1: Compliance checklist—annual report

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister 	ARRs – section 8	Page 5
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 10.1	Page i Page 9
	<ul style="list-style-type: none"> Public availability 	ARRs – section 10.2	Page 2
	<ul style="list-style-type: none"> Copyright notice 	Copyright Act 1968 ARRs – section 10.4	Inside cover
	<ul style="list-style-type: none"> Information Licensing 	QGEA – Information Licensing ARRs – section 10.5	Not applicable
	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 11.1	Page 2
General information	<ul style="list-style-type: none"> Agency role and main functions 	ARRs – section 11.2	Page 2
	<ul style="list-style-type: none"> Operating environment 	ARRs – section 11.3	Page 3
	<ul style="list-style-type: none"> Machinery of government changes 	ARRs – section 11.4	Page 4
	<ul style="list-style-type: none"> Government’s objectives for the community 	ARRs – section 12.1	Page 2
Non-financial performance	<ul style="list-style-type: none"> Other whole-of-government plans / specific initiatives 	ARRs – section 12.2	Page 2
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 12.3	Page 2
	<ul style="list-style-type: none"> Agency service areas, and service standards 	ARRs – section 12.4	Page 2
	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 13.1	Page 5
Financial performance	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 14.1	Page 3
Governance – management and structure	<ul style="list-style-type: none"> Executive management 	ARRs – section 14.2	Page 3
	<ul style="list-style-type: none"> Related entities 	ARRs – section 14.3	Page 3

	<ul style="list-style-type: none"> • Government bodies 	ARRs – section 14.4	Not applicable
	<ul style="list-style-type: none"> • Public Sector Ethics Act 1994 	Public Sector Ethics Act 1994 (section 23 and Schedule) ARRs – section 14.5	Page 4
	<ul style="list-style-type: none"> • Risk management 	ARRs – section 15.1	Page 4
Governance – risk management and accountability	<ul style="list-style-type: none"> • External scrutiny 	ARRs – section 15.2	Page 5
	<ul style="list-style-type: none"> • Audit committee 	ARRs – section 15.3	Page 4
	<ul style="list-style-type: none"> • Internal audit 	ARRs – section 15.4	Page 5
	<ul style="list-style-type: none"> • Public Sector Renewal 	ARRs – section 15.5	Not applicable
	<ul style="list-style-type: none"> • Information systems and recordkeeping 	ARRs – section 15.6	Page 3
	<ul style="list-style-type: none"> • Workforce planning, attraction and retention, and performance 	ARRs – section 16.1	Page 3
Governance – human resources	<ul style="list-style-type: none"> • Early retirement, redundancy and retrenchment 	Directive No.11/12 Early Retirement, Redundancy and Retrenchment ARRs – section 16.2	Page 3
	<ul style="list-style-type: none"> • Open Data 	ARRs – section 17	Page 3
Open Data	<ul style="list-style-type: none"> • Certification of financial statements 	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 18.1	Pages 5 and 17
Financial statements	<ul style="list-style-type: none"> • Independent Auditors Report 	FAA – section 62 FPMS – section 50 ARRs – section 18.2	Pages 18-19
	<ul style="list-style-type: none"> • Remuneration disclosures 	<i>Financial Reporting Requirements for Queensland Government Agencies</i> ARRs – section 18.3	Page 5



Glossary

ARRs	Annual report requirements for Queensland Government agencies
FAA	<i>Financial Accountability Act 2009</i>
FPMS	Financial and Performance Management Standard 2009
QGEA	Queensland Government Enterprise Architecture

Appendix

RIVERSDALE MURRAY VALLEY WATER MANAGEMENT BOARD

OPERATING FUND

**STATEMENT OF RECEIPTS AND PAYMENTS
FOR PERIOD 01 July 2013 to 02 October 2014**

	Notes	2013-14 \$	2012-13 \$
Balance at commencement of period -			
Cash at Bank/Bank Overdraft		<u>1,115</u>	<u>19,422</u>
		1,115	19,422
 Receipts for the period were -			
Rates and Charges ¹		30,368	104,467
Transfer from Capital Works Fund		7,000	5,000
State Government Grants & Subsidies		2,500	
GST Collected on Sales		250	-
GST Input Tax Credits Received		<u>440</u>	<u>347</u>
		40,558	109,814
 Payments for the period were -			
Administration Expenses ¹	(3)	2,087	6,055
Interest on Loans		127	8,920
GST Paid on Purchases		193	593
Loan redemption		36,116	112,553
GST remitted to the ATO		250	-
Transfer of cash balance to Tully Cane Growers Ltd		<u>2,900</u>	<u>-</u>
		41,673	<u>128,121</u>
 Leaving a period end balance comprising -			
Cash at Bank		<u>Nil</u>	<u>1,115</u>
		\$ Nil	\$1,115

¹ Net of GST

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RIVERSDALE MURRAY VALLEY WATER MANAGEMENT BOARD

CAPITAL WORKS FUND

**STATEMENT OF RECEIPTS AND PAYMENTS
FOR PERIOD 01 July 2013 to 02 October 2014**

	Notes	2013-14 \$	2012-13 \$
Balance at commencement of period -			
Cash at Bank		<u>12,159</u>	<u>17,280</u>
		\$12,159	\$17,280
Receipts for the period were -			
		Nil	Nil
Payments for the period were -			
Bank Fees		151	121
Transfers to Operating Fund		7,000	5,000
Account closed following dissolution		<u>5,008</u>	<u>—</u>
		12,159	5,121
Leaving a period end balance comprising -			
Cash at Bank		<u>Nil</u>	<u>12,159</u>
	(6)	\$Nil	\$12,159

¹ Net of GST

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RIVERSDALE MURRAY VALLEY WATER MANAGEMENT BOARD

**NOTES TO AND FORMING PART
OF THE FINANCIAL STATEMENTS**

Note (1) STATEMENT OF OBJECTIVES AND PRINCIPAL ACTIVITIES

The main function of the Riversdale Murray Valley Water Management Board is to carry out the water activities decided by the water authority. The specific role of the authority is to facilitate drainage to cane lands embodying a natural habitat.

Note (2) STATEMENT OF ACCOUNTING POLICIES.

Note (2)(a) Basis of Accounting

Under the provisions of Section 59 of the *Financial Accountability Act 2009* (the Act), the Minister for Natural Resources and Mines has sought exemption from the Treasurer for your entity from compliance with the following provisions of the Financial and Performance Management Standard 2009 (the Standard):

- Section 23, which requires your entity to have established an appropriate asset management system and comply with the *Non-current asset policies for the Queensland Public Sector*, published by Queensland Treasury & Trade; and
- Section 48(1), which required the entity to prepare its final financial statements having regard to the minimum reporting requirements as detailed in the *Financial Reporting Requirements for Queensland Government Agencies*, published by Queensland Treasury & Trade.

Accordingly, these special purpose financial statements have been prepared to satisfy the water authority's reporting requirements under the *Financial Accountability Act 2009*, and in accordance with the reporting framework as determined by the Department of Natural Resources & Mines. These financial statements have not been prepared in accordance with prescribed accounting standards as it is assessed that there is a limited number of intended users of the financial statements and the format is appropriate to meet the information needs of these users. The intended users of these financial statements are limited to:

- Members of the Queensland Parliament
- The Minister and Department of Natural Resources & Mines
- The Treasurer and Queensland Treasury & Trade
- Members of the Water Authority and related local community members

Given that these financial statements have not been prepared in accordance with prescribed accounting standards, they may not satisfy the information needs of users beyond those identified above.

The financial statements have been prepared on a cash basis¹, consistent with that which applied in the previous financial year.

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RIVERSDALE MURRAY VALLEY WATER MANAGEMENT BOARD

Note (2)(b) Non-Current Assets

Non-Current Assets

	2013-14	2012-13
	\$	\$
Land and Buildings	--	--
Plant, Equipment and Motor Vehicles, etc	--	--
	<u>\$Nil</u>	<u>\$Nil</u>

The value of non-current assets listed above represents only those assets still in service at 2nd October 2014 and should be based on the historical cost of the assets. All land and buildings with a cost in excess of \$1 should be reported. In relation to plant and equipment, only those items with an individual value exceeding \$2 000 are recorded. No allowance for depreciation has been made.

In relation to any impairment of the water authority's non-current assets from natural disaster events, and for which funding under NDRRA has been approved but is still to be fully expended at 2nd October 2014, the water authority reports the following

N/A – the water authority reports this situation is not applicable to the water authority; nor was any funding sought or granted.

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RIVERSDALE MURRAY VALLEY WATER MANAGEMENT BOARD

**NOTES TO AND FORMING PART
OF THE FINANCIAL STATEMENTS**

(Continued)

Note (2)(c) Rates and Charges Outstanding

	2013-14	2012-13
	\$	\$
0-3 months	--	30,368
3-6 months	--	--
Over 6 months	--	--
	\$Nil	\$30,368

The rates and charges shown above have been reviewed and, in the opinion of the Water Authority, are all collectable

Bad debts written off during the year totalled \$Nil (2012-13: \$ Nil)

Note (2)(d) Sundry Creditors

Nil

Note (2)(e) Loan Indebtedness

The authority's loan indebtedness at 2nd October 2014 was \$ Nil
(2012-13: \$ 36,301.98)

Note (2)(f) Contingent Assets/Liabilities

There were no known contingent assets or liabilities of a significant nature at 2nd October 2014.

Note (2)(g) Employee entitlements

The following leave entitlements are owing to employees as at 2nd October 2014:
\$ Nil.

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**NOTES TO AND FORMING PART
OF THE FINANCIAL STATEMENTS**

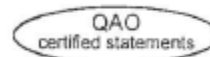
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Note 2(h) Intended change in institutional arrangements

The Riversdale-Murray Valley Water Management Board elected to transition away from statutory board status. On 02 October 2014, the Governor in Council abolished the Riversdale-Murray Valley Water Management Board.

On dissolution, the current assets and liabilities of the Riversdale-Murray Valley Water Management Board were transferred as follows to the Tully Canegrowers Ltd.

<i>Cash at Bank – Operating Fund</i>	<i>\$2,900</i>
<i>Cash at Bank – Capital Works Fund</i>	<i><u>\$5,008</u></i>
<i>Total cash</i>	<i>\$7,908</i>



RIVERSDALE MURRAY VALLEY WATER MANAGEMENT BOARD

	2013-14	2012-13
	\$	\$
Note 3		
Postage	81	--
Insurance	--	2,465
Audit Fees	1,850	3,465
Bank Fees	156	125
	<u>\$2,087</u>	<u>\$6,055</u>
Note 4 Operation and Maintenance	Nil	Nil
Note 5 Purchase of Plant, Equipment and Motor Vehicles	<i>Nil</i>	
Note 6 Balance - Capital Works Fund	Nil	\$12,159

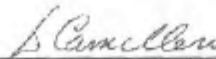
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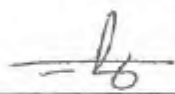
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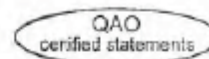
RIVERSDALE MURRAY VALLEY WATER MANAGEMENT BOARD

We have prepared the foregoing annual financial statements pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), relevant sections of the Financial Performance and Management Standard 2009, and other prescribed requirements. In accordance with section 62(1)(b) of the Act, we certify that in our opinion:

- (i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects;
- (ii) the special purpose financial statements have been drawn up so as to present a true and fair view of the transactions of the water authority for the period 1 July 2012 to 02 October 2014, and of the financial position as at 02 October 2014 in accordance with the basis of accounting as detailed in Note 2(a) to the financial statements; and
- (iii) financial assistance received has been expended in accord with the purposes for which it was given in the financial year.

02/10 /14 
Date Signed
D Camilleri
Former Chairperson

02/10 /14 
Date Signed
P D Lucy
Former Secretary



INDEPENDENT AUDITOR'S REPORT

To the former Minister of Riversdale Murray Valley Water Management Board

Report on the Financial Report

I have audited the accompanying final financial report of the former Riversdale Murray Valley Water Management Board which comprises statements of receipts and payments for the Operating Fund for the period 1 July 2013 to 2 October 2014, notes to and forming part of the final financial statements comprising a statement of accounting policies and other explanatory information, and certificate of the former Riversdale Murray Valley Water Management Board given by the former Chairperson and former Secretary.

The former Board's Responsibility for the final Financial Report

The former Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with prescribed accounting requirements identified in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, including compliance with Australian Accounting Standards – Reduced Disclosure Requirements. The Board's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial report including any mandatory financial reporting requirements approved by the Treasurer for application in Queensland.

Independence

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

Opinion

In accordance with s.40 of the *Auditor-General Act 2009* –

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion –
 - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the final financial report presents a true and fair view of the transactions of the former Riversdale Murray Valley Water Management Board for the final period 1 July 2013 to 2 October 2014 and of the financial position as at the end of that final period, in accordance with the accounting policies described in Note 2(a).

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, attention is drawn to Note 2(a) to the final financial report, which describes the basis of accounting. The final financial report has been prepared for the purpose of fulfilling the former Board's financial reporting responsibilities under the *Financial Accountability Act 2009*, in accordance with the exemption provided by the Treasurer under section 59 of that Act. As a result, the final financial report may not be suitable for another purpose.

Emphasis of Matter – Abolition of Riversdale Murray Valley Water Management Board

Without modifying my opinion, attention is drawn to Note 2(h) in the final financial report which identifies that pursuant to the Regulation the former Riversdale Murray Valley Water Management Board was effectively abolished on 2 October 2014. In accordance with the requirements of the Regulation, all assets and liabilities of the former statutory body as at the date of abolition were transferred to Tully Canegrowers Ltd immediately after the abolishment at the values reported in note 2 (h). Accordingly this final financial report has been prepared on a basis that is consistent with a going concern basis.



N GEORGE CPA
(as Delegate of the Auditor-General of Queensland)



Queensland Audit Office
Brisbane

