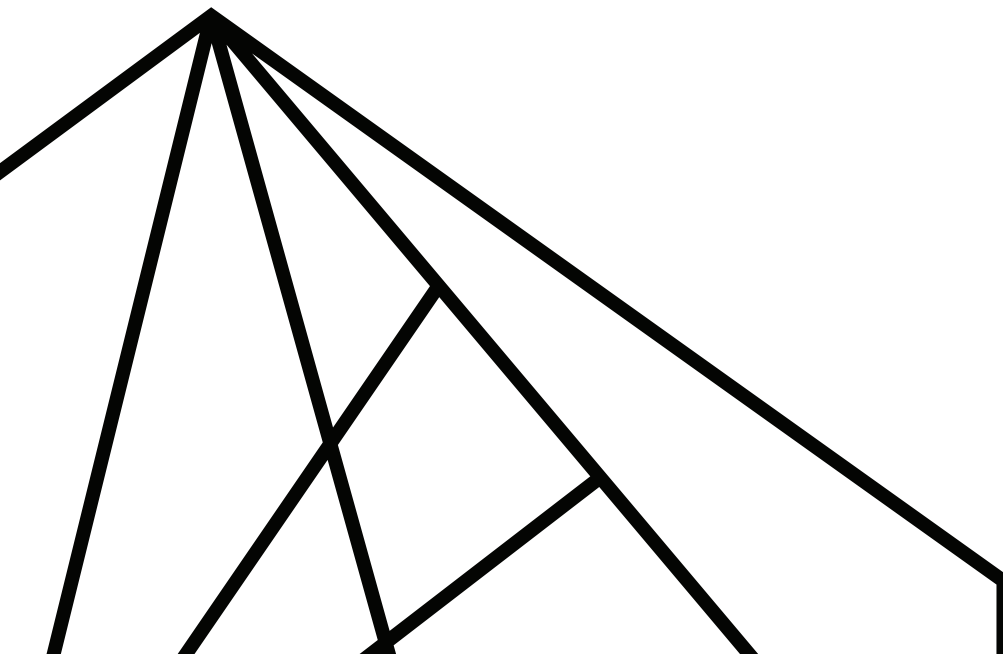
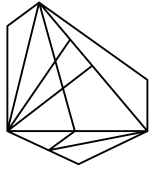


BOARD OF  
**PROFESSIONAL  
ENGINEERS**  
OF QUEENSLAND

# **Board of Professional Engineers of Queensland Annual Report 2020-21**





This annual report provides information about the performance of the Board of Professional Engineers of Queensland for the financial year ending 30 June 2021.

This annual report has been prepared for the Minister for Public Works and Procurement to submit to Parliament. It has also been prepared for the information of stakeholders including the Commonwealth and local governments, industry and business associations, community groups, and staff.

The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty understanding this annual report, you can contact us on 07 3210 3100 and an interpreter will be arranged to effectively communicate the report to you.



Further copies of this annual report can be obtained by calling 07 3210 3100 or by visiting [www.bpeq.qld.gov.au](http://www.bpeq.qld.gov.au).

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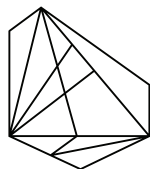
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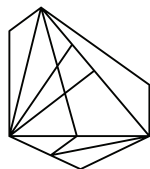
ISSN 2202-722X - Print

ISSN 2202-7238 - Online



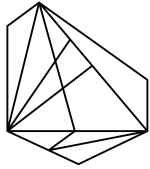
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## Letter of compliance



BOARD OF  
**PROFESSIONAL  
ENGINEERS**  
OF QUEENSLAND

7 September 2021

**The Honourable Mick de Brenni MP**

Minister for Energy, Renewables and Hydrogen

Minister for Public Works and Procurement

GPO Box 2457

BRISBANE QLD 4001

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2020-21 and financial statements for the Board of Professional Engineers of Queensland.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*; and
- the detailed requirements set out in the Annual Report Requirements for Queensland Government Agencies.

A checklist outlining the annual reporting requirements can be found at page 37 of this annual report.

Yours sincerely

**Andrew Seccombe**

**Chairperson**

*The Board of Professional Engineers of Queensland*

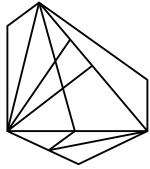
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# Introduction

## Who we are

Since 1930, Queensland has led the way in the regulation of the engineering profession. Owing to the foresight of Professor Roger Hawken, Queensland has had a regulatory scheme that protects the public and sets the standard of engineering.

Public safeguards and professional engineering standards are established through the *Professional Engineers Act (PE Act)*. The original PE Act was passed in 1929 creating the registered professional engineer of Queensland (**RPEQ**) system. Any person providing a professional engineering service in or for Queensland must be a RPEQ, which is a legally protected title awarded to engineers who have been assessed as qualified and competent professionals.

Engineers are assessed and registered by the Board of Professional Engineers of Queensland (**BPEQ**), an independent statutory body within the portfolio responsibilities of the Minister for Public Works and Procurement (**Minister**). BPEQ is established under the PE Act and in turn administers the PE Act on behalf of the Queensland Government. BPEQ is also charged with conducting and authorising investigations about the professional conduct of RPEQs and contraventions of the PE Act.

Functions performed by BPEQ include:

- to assess registration applications
- to register engineers as RPEQs
- to conduct, or authorise, investigations about the professional conduct of RPEQs and contraventions of the PE Act
- keep a register of RPEQs
- to advise the Minister.

## PE Act and objectives

The PE Act establishes BPEQ and provides for the RPEQ system.

The objectives of the PE Act are to:

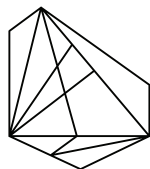
- protect the public by ensuring professional engineering services are provided by a RPEQ in a professional and competent way
- maintain public confidence in the standard of services provided by RPEQs
- uphold the standards of practice of RPEQs.

## Investigating and prosecuting offences against the PE Act

The PE Act requires that only engineers who are registered as RPEQs are permitted to carry out professional engineering services in Queensland or for Queensland. BPEQ can investigate and prosecute individuals for breaches of the PE Act, including practising while unregistered and claiming to be or misusing the protected title of RPEQ when not registered.

## Registering engineers as RPEQs

RPEQ is a legally protected title and becoming a RPEQ is a formal recognition of an engineer's qualification and competency. To register as a RPEQ, engineers must meet strict eligibility requirements.



## Taking disciplinary action against RPEQs whose conduct falls below the agreed standards

Like other professions registered under law, RPEQs must meet and maintain high standards of technical practice and professional conduct set out in a Code of Practice developed by BPEQ. The PE Act provides a process for persons who are aggrieved by the conduct of a RPEQ to lodge a complaint about the RPEQ.

## Our vision

Driving a higher standard of professionalism of engineers for a safer tomorrow.

## Our purpose

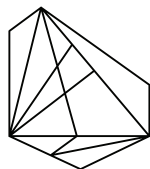
To protect the public and maintain confidence in the profession by upholding the highest standard of engineering.

## Our values

- **Integrity** – to ensure we are honest and ethical
- **Professionalism** – to drive high standards and pursue opportunities for continuous improvement
- **Accountability** – for our actions
- **Fairness** – in our dealings and treating everyone reasonably, equally and with respect
- **Independence** – in our decision making

## 2020-21 review and achievements

July	August	September
<ul style="list-style-type: none"><li>• BIFOLA Act passed</li><li>• Think RPEQ launched</li></ul>	<ul style="list-style-type: none"><li>• Launch the BPEQ90 website</li><li>• 90 years since PE Act took effect</li></ul>	<ul style="list-style-type: none"><li>• 90 years since first meeting</li><li>• Roger Hawken 1<sup>st</sup> RPEQ</li></ul>
December	February	March
<ul style="list-style-type: none"><li>• 25,000<sup>th</sup> RPEQ registered</li></ul>	<ul style="list-style-type: none"><li>• Start local govt engagement</li></ul>	<ul style="list-style-type: none"><li>• New investigative and compliance powers commenced</li></ul>
April	May	June
<ul style="list-style-type: none"><li>• Andrew Seccombe appointed BPEQ chair</li><li>• BPEQ and QBCC enter new MoU</li></ul>	<ul style="list-style-type: none"><li>• Reached more than 17,000 active RPEQs</li></ul>	<ul style="list-style-type: none"><li>• Automatic Mutual Recognition passed</li></ul>



## Chairperson's message

My reasoning for seeking appointment to the Board of Professional Engineers of Queensland was to help raise the profile and standards of engineers within our communities and to ensure that the community is safe and benefits from the decisions of professional engineers.

I believe we are succeeding in raising the profile and standards of engineers as demonstrated by the registration growth. In 2020-21, BPEQ registered 1,929 new RPEQs – just short of the record 1,998 new registrants in 2018-19 – but more can be done.

BPEQ is committed to ongoing improvements that are positive for the engineering profession and the Queensland public. In this last year we have seen the passage and commencement of new laws to strengthen BPEQ's regulatory powers. Now BPEQ is aligned with other professional regulators and is better able to fulfil its objectives to protect the public and set engineering standards.

We have launched public awareness campaigns to encourage consumers to seek out RPEQs, rather than just 'engineers', consulted widely with local government and other public entities about their compliance with the PE Act, completed a review and made recommendations on the areas of engineering to simplify them and negotiated agreements with other regulators to share information that contributes to our objectives to protect the public and set engineering standards.

These things do not happen quickly or easily and I want to place on record my appreciation for the work done by my predecessor Dawson Wilkie who, as chairperson of the Board for over six years, instigated many of the reforms we have completed and have underway currently.

It was a privilege to be appointed chairperson in April of this year succeeding Dawson. I appreciate the importance of this role that has been held by many significant figures from our profession since BPEQ was first established in September 1930. To mark 90 years of BPEQ we created a special website to record the many RPEQs of the past, Queensland engineering companies and projects that changed our state.

Queensland has been the national leader in the regulation of engineering for 90 years now. The federal government's automatic mutual recognition scheme threatens to undermine the effectiveness of the RPEQ scheme. BPEQ does support standardised regulation for professional engineers but only in circumstances where there is consistency in eligibility requirements. Accordingly, BPEQ is advocating for an exemption from the automatic mutual recognition scheme and in the meantime encourages other states and territories to adopt the principles of the PE Act to support a more uniform approach from a national perspective.

I want to thank my fellow Board members for the time and effort they put in to support the strategic direction, good governance and high performance of BPEQ. A major focus of the Board this year has been on risk management and it is pleasing to see the progress being made in this area.

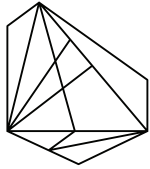
The Board is ably supported by BPEQ's staff, led by the Registrar, Kylie Mercer, who delivered many of the reforms and outcomes achieved in 2020-21 as well as performing the day-to-day functions of BPEQ. The Board thanks all staff for their contributions.

I am looking forward to working with the current Board and current and future RPEQs to better protect the community and help maintain the high engineering standards we have in Queensland.

**Andrew Seccombe**

**Chairperson**

*The Board of Professional Engineers of Queensland*



## Registrar's report

In 2020-21, BPEQ was able to progress and complete many of the key performance indicators set in its Strategic Plan 2020-24 which benefit RPEQs directly.

The finalised implementation of updated policies and procedures on continuing professional development will set clear standards for continuing professional development to achieve consistency across all areas of engineering. Our plans enacted for partnerships, networking and events keep RPEQs connected with BPEQ and provide valuable insights into the issues impacting the engineering profession. The review of regulatory functions and resourcing identifies areas where additional resources should be allocated for BPEQ to continue to uphold engineering standard and protect the status of the profession.

Registrations numbers for 2020-21 rebounded strongly despite the uncertainty and sometimes depressed business conditions created by the coronavirus pandemic. New registrations totalled almost 2,000 for 2020-21, taking the total number of RPEQs as of 30 June 2021 to 17,213. Of this, 1,210 are female and 15,931 are male. The four largest engineering areas are: civil (6,774), electrical (3,230), mechanical (3,122) and structural (2,180). There was a noticeable growth in the number civil, electrical, mechanical and structural RPEQs but as a proportion it was the area of mining engineering where there was the largest growth – 60.5 percent on 2019-20.

The number of disciplinary complaints (i.e. complaints about the conduct of RPEQs) increased by 17 in 2020-21; compliance complaints (i.e. complaints about a breach of the PE Act such as unregistered practise) dropped by 10. This may indicate that a) the public is more aware of BPEQ and our responsibilities and they expect the RPEQs they engage to carry out their services to a highly competent standard and b) compliance with the PE Act is improving. The Legal, Compliance and Investigations Unit experienced changes to key personnel during the year and response times to some complaints suffered. However, now that the Legal, Compliance and Investigations Unit is better resourced things have improved considerably and several outstanding investigations were completed. At the end of the reporting period for 2020-21, 16 investigations remained outstanding compared to 41 in 2019-20.

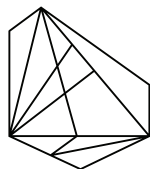
As always, engagement and education were important functions for BPEQ. Led by the Communications and Engagement Unit, BPEQ held or participated in 76 seminars, workshops and industry events travelling to locations including: Charleville, Chinchilla, Gladstone, Hervey Bay, Mount Isa, Nanango, Townsville, Thargomindah, Yarrabah and more. The Communications and Engagement Unit also coordinated plans for BPEQ's 90th Anniversary. Unfortunately, the celebrations that were planned to mark the occasion were cancelled due to the coronavirus pandemic, nonetheless a great effort went into recognising RPEQs, past and present, who have contributed to Queensland and the engineering profession.

My thanks to all the employees of BPEQ for their hard work, commitment and support throughout the year. Together we have made excellent progress on BPEQ's performance indicators and other projects while also completing all regular and ongoing functions satisfactorily. My thanks also to the Board for their strategic guidance and governance.

**Kylie Mercer**

**Registrar**

*The Board of Professional Engineers of Queensland*



# BPEQ structure

## The Board

The PE Act prescribes that the Board consists of seven members appointed by the Governor in Council. Six are nominated by the Minister and one is a RPEQ elected by their peers.

The nominated Board members must include:

- one person (RPEQ) who is an academic head or representative of a school of engineering
- one person (RPEQ) who is a representative of the Queensland division of Engineers Australia
- one person (RPEQ) who resides in and predominantly undertakes professional engineering services in regional Queensland
- one person who is a lawyer of at least 10 years' standing and has experience in the law relating to building and construction
- one person who has at least 10 years' experience as a construction contractor in the building and construction industry
- one person who is not a RPEQ to act as a representative of the community.

## Andrew Seccombe

### Chairperson and regional representative

*BEng (Civil Engineering), MEng (Structural), AusIMM CP (Geotech), RPEQ*

Andrew Seccombe was appointed chairperson of the Board in April 2021. A RPEQ since 2016 registered in the area of geotechnical (mining), Mr Seccombe has a demonstrated background in the mining and resources industry which spans over 10 years. He is well experienced in managing mine sites and teams of geotechnical engineers, geologists and coal mine workers and negotiating contracts. From 2011 to 2014, Mr Seccombe was employed as a geotechnical engineer by Rio Tinto at its Kestrel Mine. In 2015 he joined Black Rock Mining, a medium-sized consultancy company as technical manager, a position he still holds today.

## Evelyn Storey

### Deputy chairperson and Engineers Australia representative

*BSc (Civil Engineering), DipEm, CPEng, NPER, RPEQ*

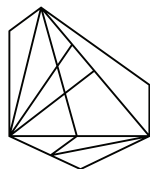
Evelyn Storey has served as the Board's deputy chairperson since July 2016. She is a highly experienced structural engineer, technical director and business unit manager, with 30 years' experience in Australia and overseas. Educated at the University of London, Ms Storey has been involved in and directed projects including terminal expansions at Brisbane and Gold Coast airports, UQ's Advanced Engineering Building, QUT's Science and Technology Precinct, and the Crossrail project in London. She is currently regional director of Aurecon's South East Queensland operations.

## Yvonne Pengilly

### Building and construction industry representative

*BTech Engineering, QBCC Open Builders Licence, GAICD*

Yvonne Pengilly is the building and construction industry representative, appointed in July 2016. Ms Pengilly is a licensed open builder. During her 30-year career, Ms Pengilly has worked in all facets of the industry including trade contracting, contract administration, project management, design and development management. She was awarded Master Builders Queensland State Woman in Building 2013 and used this platform to establish Women in Construction Far North Queensland, which promotes engagement of engineers, architects and builders through educational events. Ms Pengilly has also held senior roles with the Queensland Building and Construction Commission.



## **Suzy Cairney**

### **Legal representative**

*LLB (Hons) GradDipLegalPrac*

Suzy Cairney was appointed to the Board as legal representative in April 2018. She is a projects and commercial lawyer with particular experience in project development and operational contracts in the ports, civil construction and resources sectors. She has experience both in Australia and overseas, and has advised government clients, principals, developers, contractors and operators on a wide range of major infrastructure projects. Ms Cairney is a Partner in the Brisbane office of Spark Helmore Lawyers.

## **Maureen Hassall**

### **Academic representative**

*BEng, BSc(Psych), MBA, PhD, CEng, CPEng, CPERG, MICHEM, FIEAust, RPEQ*

Maureen Hassall joined the Board in 2019 as the academic representative. She is a chartered and registered chemical engineer and has a PhD in cognitive systems engineering. Dr Hassall is an associate professor of chemical engineering and the director of UQ RISK at the University of Queensland. Her research, teaching and consulting work focuses on using leading-edge systems thinking, technology, engineering and human factors approaches to deliver evidence-based innovations in risk management and process and systems safety. Dr Hassall's academic endeavours are informed by 30 years of working for and with resources, chemical, energy, manufacturing and major contracting companies in Australia, New Zealand and North America.

## **Suzanne Burow**

### **Elected RPEQ representative**

*FIEAust CPENG NER APEC Engineer IntPE(Aus)*

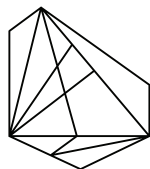
Suzanne Burow joined the Board in 2019 as the elected representative. She is a chartered and registered civil engineer with considerable experience as a practitioner in water resources engineering in various sectors across the industry. Ms Burow is currently a consulting engineer in the private sector and the president of the Queensland division of Engineers Australia.

## **Christopher Edwards**

### **Community representative**

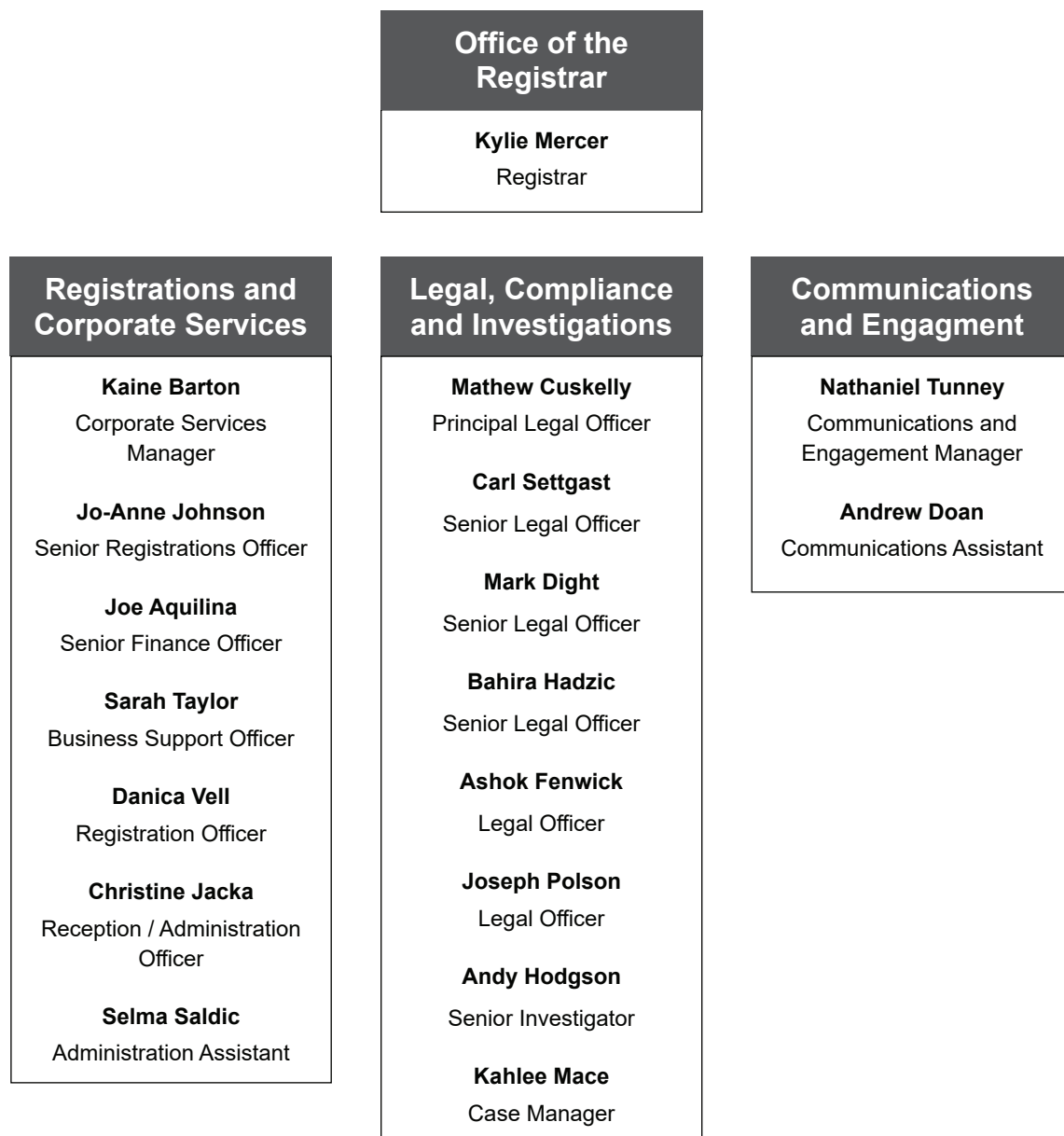
*MBA, BBus, FAICD, CompIEAust, PMP, PMI-PBA, PMI-RMP*

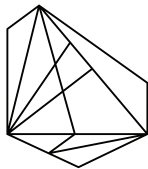
Christopher Edwards was appointed to the Board in 2019. Mr Edwards has over 20 years' experience in non-executive director roles with a focus on infrastructure and strategy. As a senior executive with RPS Group, PricewaterhouseCoopers and Hatch Associates he delivered global strategy, governance and assurance transformation projects and programs in the oil and gas, mining and metals and social and economic infrastructure sectors. A graduate and fellow of the AICD, he holds an MBA focused on international business and strategy. Mr Edwards serves on several boards including Metro South HHS Capital Works and Asset Maintenance Committee and Racing Queensland where he is also the Chair of the Capital WorkCommittee.



## Organisational structure

As at 30 June 2021





### Thanks to Dawson Wilkie

After more than six years in the role, Dawson Wilkie completed his term as BPEQ chairperson in March 2021.

Mr Wilkie oversaw many reforms and improvements to BPEQ in his tenure as chairperson, such as legislative amendments, establishment of a dedicated internal legal and investigative unit, creation of continuing professional development bursaries and workshops, improved collaboration with professional organisations, industry, academia and government to support the engineering profession and a review of the areas of engineering. Mr Wilkie was a determined RPEQ advocate and pushed for BPEQ to be more involved and active with the profession and government, promoting the RPEQ system as the model for the rest of Australia.

During Mr Wilkie's tenure as chairperson, both New South Wales and Victoria adopted registration schemes for engineers, basing their legislation on the PE Act.

## Performance and environment

### Performance agreement and strategic direction

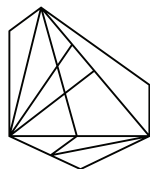
BPEQ is required to enter into a Performance Agreement with the Minister. The Performance Agreement sets out BPEQ's strategic direction for the current financial year and the two succeeding financial years.

The Performance Agreement for 2020-21 was provided to the Minister for approval in July 2020 and committed BPEQ to following:

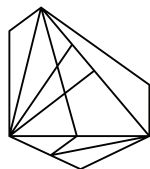
- a. actively promote the benefits of registration with a focus on industry areas which are under-represented by RPEQs, such as the resources and mining sector
- b. celebrate the 90-year anniversary of the commencement of the *Professional Engineers Act*
- c. implement the new *Code of Practice for Registered Professional Engineers*
- d. provide advice and recommendations to the Minister on challenges facing the industry, profession or BPEQ and opportunities to improve BPEQ's effectiveness, efficiency or quality of service
- e. manage reported concerns of fraud and integrity in a timely and effective manner
- f. work closely with the Department of Energy and Public Works to identify areas for potential improvements to the regulatory framework for engineering services in Queensland
- g. ensure clear, consistent and transparent decision-making processes are maintained when fulfilling BPEQ's responsibilities
- h. to work in collaboration with the Department of Energy and Public Works on the delivery of various government priorities which may impact the industry, the profession or BPEQ
- i. proactively monitor global and national trends which may impact the profession

The Performance Agreement is aligned with BPEQ's Strategic Plan 2020-24.

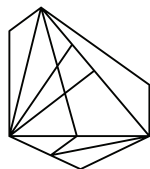
The Strategic Plan, effective from March 2020, commits BPEQ to five distinct strategic priorities, sets out strategies to achieve these priorities and defines various key performance indicators (**KPIs**) to measure the success of the strategies.



Strategic Priorities	Strategies		Key Performance Indicators (KPIs)	
<b>1</b> <b>Professionalism and standards</b> Our strategic priority is to ensure that all professional engineering services meet the required standards, are compliant with the <i>Professional Engineers Act 2002</i> (Qld) and we promote quality in professional development.	1	Set clear standards for continuing professional development to achieve consistency across all areas of engineering	1	Review and implement updated policies and procedures relating to continuing professional development
	2	Review, update and strengthen the Code of Practice for RPEQs	2	Finalise and implement an updated Code of Practice in 2020
	3	Engage, resolve and deliver stronger regulatory responses to matters of interest in a timely manner	3	Gather intelligence on interactions including how engineers become aware of us, governance reporting, complaints and notifications
<b>2</b> <b>Stronger engagement</b> Our strategic priority is to develop and maintain strong relationships and engagement with all relevant stakeholders.	1	Create, maintain and improve strategic partnerships with key stakeholders, peak bodies, Government, Universities, Assessment Entities and other regulators	1	Develop and implement a plan for partnerships
	2	Identify and address areas where engineering services are not provided by registered professional engineers	2	Develop and implement a networking and events plan
	3	Diversify and optimise communications and engagement channels to reach more engineers	3	Develop and implement a plan to establish and measure effectiveness of communications channels
<b>3</b> <b>Future focused</b> Our strategic priority is to understand the future trends, risks and opportunities to inform and develop existing and new professional engineering regulations and standards.	1	Work collaboratively with relevant stakeholders to identify trends impacting on the profession and <i>Professional Engineers Act 2002</i>	1	Commission white papers each year focussed on engineering trends, risks and opportunities
	2	Be a leading authority in the progression of a National Professional Engineering Registration Scheme	2	Develop and advance a National Professional Engineering Registration Scheme
	3	Ensure operational functions are resourced appropriately to meet future demands	3	Review and implement resourcing recommendations by the end of 2020



<b>4</b> <b>Our independence</b> Our strategic priority is to continue to act independently, impartially and in the public interest.	<b>1</b>	Carry out the Board's functions independently and in accordance with the <i>Professional Engineers Act 2002</i>	<b>1</b>	Undertake a review of regulatory functions by 2021
	<b>2</b>	Review, develop and implement an updated suite of policies and procedures	<b>2</b>	Embed a suite of policies and procedures by 2021 and develop a review and implementation plan
	<b>3</b>	Be responsive to matters of public interest	<b>3</b>	Plan, monitor and review responses to areas of public interest
<b>5</b> <b>Governance and risk</b> Our strategic priority is to provide strong governance that optimises organisational performance and the management of our risks.	<b>1</b>	Operate within legislative obligations and demonstrate good corporate governance	<b>1</b>	Identify areas for review and develop an implementation plan
	<b>2</b>	Review, update and implement internal governance procedures to strengthen operational functions	<b>2</b>	Document and review internal governance procedures
	<b>3</b>	Optimise risk management and reporting processes through the implementation, review and improvement of risk policies and procedures	<b>3</b>	Plan, monitor and review the management of risk by June 2021



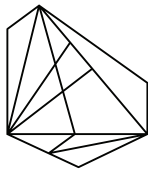
## Measuring our performance

The following table shows the progress of each of BPEQ's KPIs under the respective strategic priority area:

	Completed	In progress / ongoing	Not commenced
KPI	Professionalism and standards		
1			
2			
3			
KPI	Stronger engagement		
1			
2			
3			
KPI	Future focused		
1			
2			
3			
KPI	Our independence		
1			
2			
3			
KPI	Governance and risk		
1			
2			
3			

## Opportunities

1	Lead the discussion regarding a National Professional Engineering Registration Scheme
2	Amend and improve the legislation to better protect the profession and the public
3	Revise the areas of engineering to reflect changes in engineering and synergise areas of engineering of a similar nature
4	Attract and support more women into the profession
5	Continue to improve relationships with key stakeholders, peak bodies and industry to provide a more responsive and efficient public service
6	Create a new provisional category of registration for recently graduated engineers bridging the gap between graduation and registration as a professional engineer
7	Establish international networks to understand how other countries regulate engineers and coordinate regulatory efforts
8	Educate RPEQs to maintain high standards and professionalism through education



## National Professional Engineering Registration Scheme

With a long-established scheme for the registration of engineers, there is a great opportunity for BPEQ to take a leading role in the discussion over a National Professional Engineering Registration Scheme.

BPEQ has been active in discussions with other states and territories concerning the registration of engineers. BPEQ is a co-convenor of a regular working group with representatives from Australian Capital Territory, New South Wales, Victoria and Western Australia. This group meets to discuss matters related to the registration of engineers, particularly as states and territories implement their respective schemes for the registration of engineers. BPEQ aspires to work with all states and territories on national uniform legislation for the registration of engineers.

## Amendments to PE Act

BPEQ advocated for changes to the PE Act to better protect the profession and the public. The Queensland Parliament passed amendments to the PE Act which took effect on 1 March 2021, bringing BPEQ's powers into line with other regulators. Broadly the amendments will:

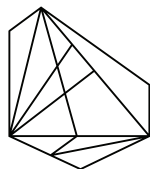
- increase the investigative authority of BPEQ's Legal Compliance and Investigations Unit to be able to more fully access or capture evidence
- allow for BPEQ to seek a warrant from a Magistrate to enter places, search places, seize evidence relevant to an investigation
- allow for BPEQ to, following an investigation, impose conditions on an engineer's registration without their consent.

## Review of the areas of engineering

A thorough review of the areas of engineering was completed in 2020-21 with the aim of streamlining the areas of engineering to better align with recognised engineering qualifications. The review was led by Professor Douglas Hargreaves (RPEQ 02625, Mechanical) and proposed changes to several areas of engineering. BPEQ, in consultation with the assessment entities who assess in the areas of engineering impacted by the proposed changes, made recommendations to the Minister to discontinue nine (9) areas of engineering to streamline the areas of engineering so they are more closely aligned to recognised engineering qualifications.

Recommended changes to the areas of Civil (Public Works), Information, Technology and Telecommunications and Subdivisional Geotechnics were implemented. RPEQs registered in Civil (Public Works) were transitioned to Civil and RPEQs registered in Subdivisional Geotechnics were transitioned to Geotechnical. The areas of Civil (Public Works) and Subdivisional Geotechnics will no longer appear as areas of engineering on the register. Information, Technology and Telecommunications will remain on the register and RPEQs registered in this area will keep their registered status. No new registration applications will be accepted for Information, Technology and Telecommunications in 2021-22 with this area being merged with Information, Telecommunications and Electronics.

BPEQ also recommended that a new area of engineering be approved: Mechatronics. This area of engineering is now a separate university degree that involves elements of Electrical and Mechanical engineering and software and computing skills. Mechatronics engineering is anticipated to be a major growth area in the coming years. Mechatronics engineering will be assessed by Engineers Australia.



## Environmental factors

Strategic risk	Risk appetite statement	Risk tolerance
<b>Compliance to the <i>Professional Engineers Act 2002</i></b>	The Board has little appetite for failure to comply with the Act that include persons, stakeholders or entities performing professional engineering services and assessments, subject to the materiality and/or potential consequences of the event.	Zero appetite
<b>Reputational risk</b>	The Board recognises that it must uphold its reputation through proactive engagement with its stakeholders.	Low/medium appetite
<b>People safety risk</b>	The Board is committed to people safety, both internally and externally, in its role as an employer and regulator.	Zero appetite
<b>Protecting the public</b>	The Board is committed to protecting the public by ensuring professional engineering services are provided by a RPEQ in a professional and competent way.	Low/medium appetite
<b>Governance</b>	The Board places great importance on governance and compliance and has a low appetite for any breaches in statute, regulation, professional standards, ethics, bribery or fraud.	Low appetite
<b>WHS risk</b>	The Board aims to make its workplace a stimulating, supportive and safe place to work.	Very low appetite
<b>People and culture</b>	The Board continues to build high performance, dedicated, professional and innovative capabilities of its staff, through empowerment and leadership development.	Low appetite
<b>IT &amp; cyber security risks/threats</b>	It is a requirement to ensure the Board's systems and processes operate effectively and securely.	Low appetite

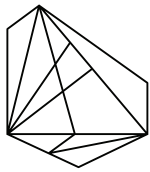
## Risk management

During 2020-21, BPEQ has continued to focus on improving its commitment to risk identification, mitigation and management, demonstrated by the establishment of the Risk and Audit Committee and by meeting several of its Strategic Plan KPIs that relate to risk.

The review and update of policies and procedures on continuing professional development (**CPD**) manages risks associated with legislative compliance, protecting the public and workplace health and safety by ensuring RPEQs are maintaining and updating their engineering knowledge and skills.

The development and implementation of plans for partnerships and events manages compliance and public protection risks by informing engineers about their legal obligations to register and ongoing registration requirements. Risks to the public are reduced because only qualified and competent engineers can carry out complex engineering work.

The review and implementation of resourcing recommendations manages risks around workplace health and safety and people and culture by identifying the need for staff trained in workplace health and safety and first aid and the optimal organisational design to ensure BPEQ continues to operate effectively and efficiently.



The review of regulatory functions and internal governance procedures mitigates risks associated with governance by ensuring Board members and BPEQ staff understand their roles and act in an ethical and professional way.

Bursaries to support RPEQs with the costs of CPD are provided by BPEQ. These bursaries are provided to particular RPEQ groups – RPEQs in remote and very remote locations and female RPEQs on leave or returning to the workforce – where there is a risk that they cannot complete the requisite CPD hours to maintain their registration. The requirement that RPEQs complete 150 hours of CPD over a three-year period is an important risk mitigation tool as it ensures RPEQs keep their engineering knowledge and skills up to date.

Information sharing and collaboration with other regulators has been pursued by BPEQ in effort to reduce risk by sharing information on identified persons who breach legislative obligations. In April 2021, a revised Memorandum of Understanding (**MoU**) was entered into between BPEQ and the Queensland Building and Construction Commission (**QBCC**). The MoU commits the organisations to exchanging and referring information relevant to the regulatory jurisdiction of the respective organisations. An approach was made to Resources Safety and Health Queensland (**RSHQ**) for a similar agreement for the mining and resources sector. This was declined by RSHQ.

BPEQ makes recommendations to the Minister for the approval, renewal or variation of an assessment scheme. In 2020-21, BPEQ drafted and approved the document, Instructions for Applying for Approval, Renewal or Variation of an Assessment Scheme. These instructions are for an entity which is making an application to the Minister for approval, renewal or variation of an assessment scheme under the PE Act. This document is designed to assist entities to develop a scheme which meets the suitability requirements for approval without amendments or conditions. It is also designed to foster more consistency across the approved assessment entities and to help with the ongoing management and compliance of the schemes. The document is a measure to mitigate risks around compliance with the PE Act and governance.

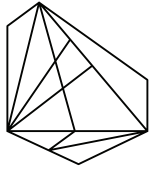
## Automatic mutual recognition

The federal government's automatic mutual recognition scheme (**AMR**) presents a major strategic risk to BPEQ. In the absence of agreed standards between states and territories, AMR, in its current form at least, exposes the public to greater risks of engineering failures and undermines the effectiveness of regulators like BPEQ to protect the public and set engineering standards by removing registration requirements for engineering moving between and carrying out services in different jurisdictions.

There are several reasons why the AMR scheme cannot work and creates risks:

- Queensland is the only state or territory with a comprehensive and mandatory system of registration for engineers which requires engineers to meet ongoing registration requirements and complete continuing professional development.
- While the titles 'Registered Professional Engineer of Queensland' and 'RPEQ' and derivatives are protected by law the term 'engineer' is not.
- Engineering is a diverse collection of disciplines and given this and the lack of protection regarding the title of engineer, consumers are not well-placed to judge the quality or appropriateness of services available.
- There are different categories of engineer based on qualification – professional engineer, engineering technologist and engineering associate.

Interstate practitioners will only be required to comply with their home state registration or licencing requirements and as such will be able to avoid CPD obligations set by BPEQ. They will also not be required to disclose to BPEQ any fitness to practice issues (criminal conviction, bankruptcy history) upon applying. The result will be a reduction in the standards required to enter the profession. Coupled with no obligation to maintain skills and knowledge through CPD or BPEQ having a record of a practitioner's fitness to practice, we will likely see a reduction in the quality of engineering work. Lesser quality engineering work will ultimately result in an increase in complaints to BPEQ regarding professional engineering services undertaken.



Under AMR a registrant will only need to pay fees in their home jurisdiction. This makes financial sense for individuals working across borders. However, at a macro level, fewer registrants and less revenue reduces BPEQ's ability to fund investigations and disciplinary action and act in the public and professional interest. Where revenue decreases significantly, registration fees will need to increase, or the Queensland Government will need to provide recurrent funding to BPEQ. Ultimately it will be Queensland registrants or taxpayers that will be responsible for the financial burden with respect to all disciplinary and prosecutorial functions of BPEQ.

## Dealing with COVID-19

While the coronavirus (**COVID-19**) pandemic remains a present and ongoing risk, BPEQ implemented a range of measures to continue its essential functions, safeguard staff and others and reduce the chances of the disease spreading. The measures included:

- staff worked from home, with limited staff remaining in the office on a roster rotation to continue the essential functions, allowing adequate social distancing in the office
- BPEQ invested in facilities and programs to allow staff to work from home
- Board members and BPEQ staff used videoconferencing or teleconferencing for all essential meetings, including Board meetings
- customers were instructed to submit paperwork (e.g. registration applications) by post and not attend the BPEQ office in person
- BPEQ cancelled or postponed events it was hosting or participating in
- Board members and BPEQ staff did not undertake any non-essential travel for work purposes
- BPEQ adopted all Queensland Health requirements and advice with regard to personal and workspace hygiene

RPEQ numbers remained strong throughout 2020-21 despite the challenges of COVID-19.

## Contribution to Queensland Government objectives

BPEQ's objectives and strategies support the Queensland Government objectives for the community outlined below:

- delivering quality frontline services
- creating jobs and a diverse economy
- protecting the environment
- building safe, caring and connected communities

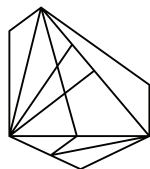
BPEQ supports these objectives by:

- providing a responsive and efficient administrative operation
- encouraging and supporting the delivery of infrastructure projects across Queensland
- promoting the value of registration to ensure safety of both people and the environment
- enhancing our governance and decision-making processes

## Human rights compliance

As a public entity, BPEQ must take and report on actions taken to further the objects of the *Human Rights Act 2019*, which commenced on 1 January 2020.

In the reporting period, 1 July 2020 to 30 June 2021, BPEQ did not receive any human rights complaints (an alleged contravention of section 58(1) of the *Human Rights Act 2019* by a public entity in relation to an act or decision of the public entity).



To manage complaints, including alleged human rights contraventions, against Board members and BPEQ staff, a Complaints Management Policy, relevant procedures and a complaints management system has been developed and introduced.

## Operations

### Registrations

A core role of BPEQ is to register engineers to practise engineering. An engineer being a RPEQ demonstrates their qualification and competence.

Engineers are entitled to registration only if:

- they hold a four-year undergraduate engineering degree from a recognised tertiary institute, signatory to the Washington Accord
- they have demonstrated experience in their chosen area/s (discipline) of engineering – at a minimum four years post-graduation
- BPEQ considers them to be a fit and proper person to practise as a RPEQ

There are two categories of registration: practising and non-practising. Practising RPEQs are permitted to carry out professional engineering services in their area of engineering and competence without restriction. The non-practising category was created for RPEQs who are on a career break (e.g. parental leave). Non-practising RPEQs are not permitted to carry out professional engineering services but do keep their registration status.

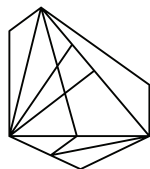
Before applying for RPEQ status with BPEQ, engineers must have their qualification and competence assessed. The assessment is done by professional engineering associations on behalf of BPEQ. These associations are:

- The Australasian Institute of Mining and Metallurgy (**AusIMM**)
- Engineers Australia (**EA**)
- The Institution of Chemical Engineers (**IChemE**)
- The Institute of Public Works Engineering Australasia (Queensland Division) (**IPWEAQ**)
- Professionals Australia (**PA**)
- The Royal Institute of Naval Architects (Australia) (**RINA**)

As of 30 June 2021, BPEQ registered 16,711 practising RPEQs.

	2018-19	2019-20	2020-21
<b>New Registrations</b>	1,998	1,670	1,929
<b>Restorations</b>	422	374	397
<b>Disqualified / deregistered</b>	(2)	(0)	(0)
<b>Retired / resigned / lapsed / deceased</b>	(1,030)	(1,001)	(1,277)
<b>Moved to non-practising</b>	(96)	(5)	(194)
<b>Total</b> (number of practising RPEQs as of 30 June)	<b>14,818</b>	<b>15,856</b>	<b>16,711</b>

As of 30 June 2021, there were 502 non-practising RPEQs registered with BPEQ.



RPEQs are registered in an area/s of engineering related to their qualification and competency. As of 30 June 2021, RPEQs were registered in the following areas:

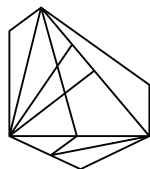
Area of engineering <sup>1</sup>	RPEQs	
	Practising	Non-practising
Aeronautical	34	0
Aerospace	161	5
Agricultural	16	2
Biomedical	30	3
Building services	295	7
Chemical	793	33
Civil <sup>2</sup>	6,615	159
Computer systems	28	1
Electrical	3,132	98
Environmental	253	10
Fire	16	0
Fire safety	147	0
Geotechnical <sup>3</sup>	205	0
Geotechnical (Mining)	123	2
Geotechnical / Geological	4	0
Heritage and conservation	2	0
Information technology and telecommunications <sup>4</sup>	115	12
Information telecommunications and electronics	525	1
Inspection of amusement rides and devices	8	0
Management	1,107	27
Marine	2	0
Mechanical	3,034	88
Metallurgical	63	4
Mining	335	10
Naval architecture	39	1
Oil and gas pipeline	6	0
Petroleum	139	3
Pressure equipment design verification	22	1
Structural	2,153	27

<sup>1</sup> The figures for RPEQs by area of engineering are greater than the total number of RPEQs because some RPEQs hold registration in more than one area of engineering.

<sup>2</sup> This figure includes all RPEQs transitioned from Civil (Public Works).

<sup>3</sup> This figure includes all RPEQs transitioned from Subdivisional Geotechnics.

<sup>4</sup> Information, Technology and Telecommunications will remain on the register and RPEQs registered in this area will keep their registered status. No new registration applications will be accepted in 2021-22.



The PE Act applies for any professional engineering service carried out in or for Queensland and BPEQ registered several thousand engineers from interstate and overseas, not just Queensland.

Queensland	65.50%
New South Wales	13.20%
Victoria	8.88%
Western Australia	3.70%
South Australia	2.71%
Tasmania	0.64%
Australian Capital Territory	0.62%
Northern Territory	0.32%
Overseas	4.43%

### **25,000th RPEQ registered**

In December 2021, BPEQ registered the 25,000th RPEQ.

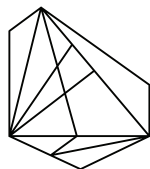
Each RPEQ is given a unique registration number corresponding to the order they were registered. Roger Hawken was made RPEQ #1 when he was registered in 1930. In 2020, Darren Alcock became the 25,000th RPEQ.

### **Complaints, investigations and disciplinary proceedings**

BPEQ has a regulatory function which encompasses two separate legal avenues for investigating and penalising RPEQs whose conduct falls below the expected standards of practise and persons who do not comply with the PE Act. These two avenues are often described as 'discipline', which concerns the conduct of RPEQs, and 'compliance', which concerns offences against the PE Act.

During the 2020-21 financial year, BPEQ received various complaints about the conduct of RPEQs and suspected contraventions of the PE Act. BPEQ considers all complaints seriously and may investigate the conduct of RPEQs or suspected offences against the PE Act.

Managing complaints and investigations is complex and requires both forensic and expert opinion to finalise appropriately.



## Complaints

	Carried forward from previous FY/s	Received 2020-21	Dismissed (without investigation) 2020-21	Investigations finalised 2020-21	Pending / not completed
<b>Disciplinary</b>	29	33	16	16	30
<b>Compliance</b>	18	11	16	7	6
<b>Total</b>	47	44	32	23	36

During the 2020-21 financial year, BPEQ received 33 complaints about the conduct of Registered Professional Engineers and 11 compliance notifications about possible offences in breach of the PE Act. BPEQ also considered 29 complaints and 18 notifications under the PE Act which were carried forward from previous financial years. The number of complaints about RPEQs represents just 0.2 per cent of the total RPEQ population.

## Investigations

	Carried forward from previous FY/s	Commenced 2020-21	Completed 2020-21	Pending / not completed
<b>Disciplinary</b>	26	5	16	15
<b>Compliance</b>	7	1	7	1
<b>Total</b>	33	6	23	16

In the 2020-21 financial year, BPEQ commenced five disciplinary investigations and one compliance investigation, bringing the total investigations commenced to six. BPEQ continued 26 disciplinary and seven compliance investigations from the previous financial years.

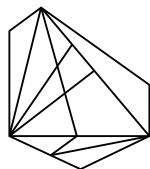
Of the 16 disciplinary matters which were investigated and decided:

- 12 matters were decided by BPEQ to take no further action
- one caution was issued to the engineer subject of the complaint
- one formal undertaking to complete additional CPD was entered into with the engineer subject of the complete
- one formal reprimand and undertaking was entered into with the engineer who was the subject of the complaint
- one reprimand was issued

Of the seven compliance matters which were investigated and decided:

- seven matters were decided by BPEQ to take no further action

The 16 disciplinary and compliance investigations which were not completed remain at various stages of investigation.



#### Disciplinary proceedings and prosecutions

	Carried forward from previous FY/s	Commenced 2020-21	Completed 2020- 21	Pending / not completed
<b>Disciplinary</b>	1	0	0	1
<b>Compliance</b>	1	0	1	0
<b>Total</b>	2	0	1	1

During the 2020-21 financial year, BPEQ carried forward one disciplinary proceeding which is currently before the Queensland Civil and Administrative Tribunal.

During the 2020-21 financial year, no new prosecutions were commenced. One prosecution for non-compliance of the Act was carried forward from the previous financial year which was finalised in the Magistrates Court.

#### Penalty infringement notices

	Issued 2020-21
<b>Compliance</b>	0
<b>Total</b>	0

#### Continuing professional development audits

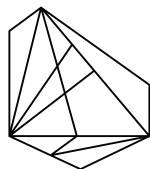
Under BPEQ's Continuing Registration Requirements (**CRR**) Policy, RPEQs are required to undertake 150 hours of CPD over three years to meet continuing registration requirements set out in the PE Act and demonstrate continued competency and eligibility for registration. BPEQ compiles an annual audit list by a combined process of risk assessment and random selection. The CRR Policy states that all RPEQs should be regularly audited with a maximum period between audits of seven years.

The following table provides information on the CPD audits carried out by BPEQ for financial year 2020-21:

RPEQs audited	167
RPEQs passed audit	161
RPEQs failed audit	6
Audit failure addressed	1 – RPEQ retired
Audit failure result pending	5

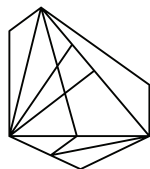
## Services

BPEQ carries out a range of services for the profession and the public, consistent with its functions under the PE Act.

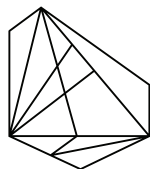


## BPEQ roadshows, seminars, legal case study workshops, meetings, conferences and sponsored events

Month and year	Event type	Region / area	Company / event name
July 2020	Roadshow / seminar	Brisbane	Progress Rail
August 2020	Roadshow / seminar	South East Queensland	<ul style="list-style-type: none"> <li>• CS Energy</li> <li>• Orana</li> <li>• Brandons</li> </ul>
	Conference	Gladstone	Gladstone Engineering Alliance Expo
	Roadshow / seminar	Gladstone	<ul style="list-style-type: none"> <li>• Downer</li> <li>• Aurecon</li> </ul>
September 2020	Roadshow / seminar	South East Queensland	<ul style="list-style-type: none"> <li>• Goondiwindi Regional Council</li> <li>• Proterra</li> </ul>
October 2020	Roadshow / seminar	Brisbane	Downer
	Roadshow / seminar	Townsville	<ul style="list-style-type: none"> <li>• TEi Service</li> <li>• Resources Safety &amp; Health Queensland</li> <li>• Newbridge Civil</li> <li>• North Queensland Engineering</li> </ul>
	Roadshow / seminar	Cairns	<ul style="list-style-type: none"> <li>• GHD</li> <li>• Cardno (Cairns)</li> <li>• WSP</li> <li>• EDMS</li> </ul>
	Roadshow / seminar	Online	Energy Queensland
November 2020	Roadshow / seminar	Central Queensland	<ul style="list-style-type: none"> <li>• Mackay Regional Council</li> <li>• Isaac Regional Council</li> <li>• Whitsunday Regional Council</li> <li>• North Queensland Bulk Ports</li> </ul>
	Conference	Online	AIRAH Virtual Conference
	Conference	Brisbane	IPWEAQ State Conference
December 2020	Roadshow / seminar	Brisbane	SMEC
January 2021	Roadshow / seminar	Brisbane	UGL



February 2021	Roadshow / seminar	Online	AusIMM
	Roadshow / seminar	South West Queensland	<ul style="list-style-type: none"> <li>• Maranoa Regional Council</li> <li>• Balonne Shire Council</li> <li>• Murweh Shire Council</li> <li>• Quilpie Shire Council</li> <li>• Bulloo Shire Council</li> </ul>
	Roadshow / seminar	Online	IPWEAQ
	Roadshow / seminar	Sunshine and Burnett Region	<ul style="list-style-type: none"> <li>• Sunshine Coast Regional Council</li> <li>• Noosa Shire Council</li> <li>• South Burnett Regional Council</li> </ul>
March 2021	Roadshow / seminar	Darling Downs	Toowoomba Regional Council
	Networking	Brisbane	AusIMM – International Women’s Day event
	Student	Brisbane	UQ EUS Careers Fair Semester 1
	Roadshow / seminar	Brisbane	DTMR
	Roadshow / seminar	Far North Queensland	<ul style="list-style-type: none"> <li>• Cairns Regional Council</li> <li>• Douglas Shire Council</li> <li>• Wujal Wujal Aboriginal Council</li> <li>• Mareeba Shire Council</li> <li>• Yarrabah Aboriginal Council</li> <li>• Tablelands Regional Council</li> </ul>
April 2021	Roadshow / seminar	Fraser Coast and Bundaberg	<ul style="list-style-type: none"> <li>• Bundaberg Regional Council</li> <li>• Fraser Coast Regional Council</li> <li>• North Burnett Regional Council</li> <li>• Engage Consulting</li> </ul>
	Roadshow / seminar	Gold Coast	Gold Coast City Council
	Roadshow / seminar	Central Queensland	Banana Shire Council
	Student	Brisbane	QUT FoME Industry Games Night
	Student	Brisbane	QUT Women in STEM Industry Night



May 2021	Roadshow / seminar	North West Queensland	<ul style="list-style-type: none"><li>• Mount Isa City Council</li><li>• Cloncurry Shire Council</li><li>• Mount Isa Water Board</li><li>• TMR (Cloncurry)</li></ul>
	Roadshow / seminar	Central Queensland	Rockhampton Regional Council Livingstone Shire Council Hartecs Group Central Highlands Regional Council George Borne & Associates Consulting Engineers
June 2021	Conference	Brisbane	Mine Electrical Safety Conference
	Roadshow / seminar	Brisbane	Energy Queensland
	Networking	Brisbane	IPWEAQ – International Women in Engineering Day
	Roadshow / seminar	Online	GHD

### Case notes, practice notes and e-news

BPEQ develops case notes and practice notes to help guide engineers in their day to day work. BPEQ publishes case notes and practice notes in its monthly e-news as well as on the BPEQ website. The monthly e-news is distributed through email to current RPEQs and other interested parties and published on the BPEQ website.

There are currently 23,501 subscribers to BPEQ's monthly e-news.

### Registration and general enquiries to BPEQ

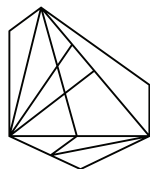
During the 2020-21 financial year BPEQ's Registrations and Corporate Services staff responded to approximately 8,800 email enquiries and 7,200 phone calls.

#### BPEQ 90

In August 1930, the original PE Act took effect requiring registration for civil, electrical, mechanical and mining engineers. A month later, the first meeting of the Board of Professional Engineers of Queensland took place at the offices of the State Works Department. Roger Hawken chaired the Board meeting and would become RPEQ# 1. Also in attendance at that first meeting were: Sir John Kemp, Arthur Midson, Charles Parkinson, John Just and Daniel Evans.

To celebrate 90 years since the creation of BPEQ and the first RPEQs, a commemorative website was launched to recognise the achievements of the thousands of men and women who have held the RPEQ title, as well as the great Queensland engineering companies and projects of the past 90 years.

Visit [www.bpeq90.org](http://www.bpeq90.org) to explore the history of BPEQ and the great RPEQs, companies and projects.



## Lodging a complaint with BPEQ

The PE Act allows for the public to make complaints about the conduct of RPEQs in performing engineering services. It is also empowered to investigate suspected offences against the PE Act (e.g. unregistered persons undertaking professional engineering services without the requisite direct supervision of a responsible RPEQ).

## Corporate governance

BPEQ is committed to the highest standards of corporate governance. This commitment is demonstrated in BPEQ's strategic and performance objectives, organisational values, development and implementation of internal and external policies and adherence with relevant legislative and regulatory requirements.

## Board membership and functions

The PE Act prescribes that the Board consists of seven members appointed by the Governor in Council. Six are nominated by the Minister and one is a RPEQ elected by their peers.

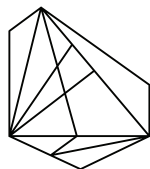
The nominated Board members must include:

- one person (RPEQ) who is an academic head or representative of a school of engineering
- one person (RPEQ) who is a representative of the Queensland division of Engineers Australia
- one person (RPEQ) who resides in and predominantly undertakes professional engineering services in regional Queensland
- one person who is a lawyer of at least 10 years' standing and has experience in the law relating to building and construction
- one person who has at least 10 years' experience as a construction contractor in the building and construction industry
- one person who is not a RPEQ to act as a representative of the community

The PE Act sets out the Board's functions as follows:

- a. to assess applications made to it under the PE Act;
- b. to register persons who are eligible for registration and issue certificates of registration;
- c. to conduct, or authorise investigations about the professional conduct of RPEQs and contraventions of the PE Act;
- d. to keep the Register;
- e. to advise the Minister about:
  - i. eligibility requirements for persons applying for registration, or renewal or restoration of registration;
  - ii. the suitability of assessment schemes for approval; and
  - iii. the operation of the PE Act in its application to the practice of engineering;
- f. to review the eligibility requirements mentioned in paragraph (e)(i);
- g. to perform other functions given to the Board under the PE Act or another Act;
- h. to perform a function incidental to a function mentioned in paragraphs (a) to (g) above

In performing its functions, the Board is required to act independently, impartially, and in the public interest. The Minister may give the Board a written direction about the performance of its functions or exercise of its powers if satisfied that it is necessary to give a direction in the public interest.



## How BPEQ affects the community

Engineers are responsible for the design, construction, production, operation and maintenance of essential infrastructure, products and services used every day. As such, engineers contribute significantly to public health and safety and fundamentally impact the way people live and work.

The RPEQ system allows only qualified and competent persons to carry out professional engineering services, therefore minimising the potential for substandard, unsafe engineering practices and reduces risks to public health and safety.

BPEQ is also charged with investigating and taking disciplinary or legal action against persons in breach of the PE Act or the Code of Practice for Registered Professional Engineers, which allows for the public to make complaints about the conduct of RPEQs in performing engineering services.

## Board meetings

The Board met eight (8) times in 2020-21 to carry out its functions as described in the PE Act.

1. 29 July 2020
2. 10 September 2020
3. 28 October 2020
4. 16 December 2020
5. 3 February 2021
6. 24 March 2021
7. 12 May 2021
8. 23 June 2021

	Appointment date	Appointment end date	Eligible to attend	Attended	Fees \$ (gross annual remuneration)
Mr D Wilkie	01/04/2018	31/03/2021	6	6	\$3,750
Ms E Storey	01/07/2019	30/06/2022	8	7	\$3,861
Ms Y Pengilly	01/07/2019	30/06/2022	8	8	nil <sup>5</sup>
Ms S Cairney	01/04/2019	31/03/2024	8	5	\$3,861
Ms S Burow	01/07/2019	30/06/2022	8	8	\$3,861
Mr C Edwards	01/07/2019	30/06/2022	8	8	\$3,861
Dr M Hassall	01/07/2019	30/06/2022	8	8	\$3,861
Mr A Seccombe	01/04/2021	31/03/2024	2	1	\$812

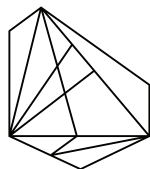
## Strategic workforce planning and performance

BPEQ maintains and manages staffing and resources to meet its statutory obligations.

As of 30 June 2021, BPEQ employed 20 staff. The full time equivalent (**FTE**) staff figure was 17.2. Three staff members are engaged under the provisions of the *Public Service Act 2008 (PSA)*. All other staff are direct Board appointments. One of the staff members is employed on a casual basis.

<sup>5</sup> Yvonne Pengilly is not remunerated as she is already employed within another entity by the Queensland Government.

<sup>6</sup> MOHRI FTE data for fortnight ending 18 June 2021



Three staff members separated from the organisation by resignation in 2020-21.

Two staff members in the Registrations and Corporate Services Unit were on paid maternity leave for the majority of the financial year and another staff member from the unit took long-service leave.

BPEQ provides a budget for staff to complete development and training. Staff completed various training courses during the 2020-21 financial year, including:

- corporate affairs and communications
- design and advertising
- legal
- workplace behaviour
- cyber security

BPEQ encourages a healthy work-life balance and provides employees with opportunities to work from home, flexible hours and time off in lieu (**TOIL**).

BPEQ has introduced a suite of new policies to guide and benefit staff, including:

- cultural leave
- flexible work arrangements
- study and research assistance
- work health safety and wellbeing

During the COVID-19 pandemic, BPEQ has encouraged staff to work from home and provided facilities and equipment to allow staff to do so.

### **Website**

BPEQ's website ([www.bpeq.qld.gov.au](http://www.bpeq.qld.gov.au)) provides information to RPEQs, the public, industry and government.

BPEQ's website attracted 291,636 page views in the 12 months between 1 July 2020 and 30 June 2021. There were 88,706 new visitors to the BPEQ website. The average browsing session on the BPEQ website was 2 minutes and 15 seconds.

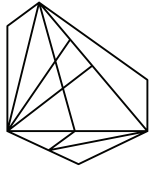
Web traffic was generated from:

- organic searches (52.18 per cent)
- direct search (41.65 per cent)
- referral from another website (4.25 per cent)
- social media (1.67 per cent)
- email (0.24 per cent)

The 10 most common source countries for visitors to the BPEQ website were:

1. Ireland
2. United States
3. United Kingdom
4. New Zealand
5. China
6. India
7. Hong Kong
8. Canada
9. Singapore
10. United Arab Emirates

To assist people without English as a first language, BPEQ provides some frequently asked questions in Arabic, Chinese (simplified and traditional) and Hindi.



## Information security attestation

BPEQ has regard to Information Security Policy (IS18:2018) and complies with information security standards.

## Open data

As part of the Queensland Government's commitment to open government, BPEQ provides a dataset of RPEQs to the public. BPEQ also releases and publishes other information for stakeholders. Please refer to the government's Open Data portal for more information including dataset descriptions, frequency of updates and contact details.

## Publication of information

The full register of RPEQs (both past and present) is available for inspection at the BPEQ office. A directory of current RPEQs can be viewed online at [www.bpeq.qld.gov.au](http://www.bpeq.qld.gov.au).

BPEQ's website contains other information relevant to RPEQs, the public, industry and government.

BPEQ also publishes information through e-news and media releases.

## Access to documents

Facilities for examining documents and obtaining copies are available from the BPEQ office at Level 15, 53 Albert Street, Brisbane, Queensland.

The register of RPEQs is open for inspection, free of charge, at the BPEQ office by members of the public during ordinary office hours. A person may obtain a copy of the register, or a part of it, on payment of the prescribed fee of \$41.10 plus \$2.45 for each page.

Various documents are also made available online.

## Categories of documents

BPEQ maintains the following categories of documents

- personal registration files of natural persons
- files on formerly registered professional engineering companies
- files on formerly registered professional engineering units
- register of RPEQs
- minutes of board meetings
- files on the case management of complaints
- files on the case management of investigations
- files on the case management of prosecutions
- files on BPEQ activities
- general files
- policies of the BPEQ

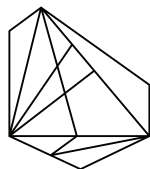
## Information systems and recordkeeping

In accordance with the *Public Records Act 2002*, BPEQ uses record keeping best practices to identify, capture and maintain complete and accurate records which are retained in an accessible and useable format that preserves the evidential integrity of those records for as long as they are required.

## Privacy and right to information

BPEQ is subject to the *Information Privacy Act 2009* and the *Right to Information Act 2009*. These Acts set out how Queensland Government agencies should collect, store, use and disclose personal information and how individuals can access and apply to amend documents containing their personal information.

The Registrar is the contact person for Right to Information matters and is available to assist applicants seeking information from BPEQ.



Applications can be addressed to:

**The Registrar**

Board of Professional Engineers of Queensland  
PO Box 15213  
CITY EAST QLD 4002

Or delivered in person to:

Level 15, 53 Albert Street  
BRISBANE QLD 4000

## **Risk management**

BPEQ has established a risk management program consistent with the principles set out in *AS/NZS ISO 31000:2018*.

BPEQ established a standing Board committee for risk and audit and completed several of its Strategic Plan KPIs related to risk management.

## **Code of conduct**

BPEQ, both Board members and staff, are expected to maintain the highest standards of conduct.

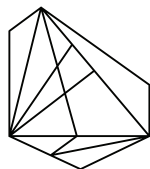
BPEQ staff employed under the *Public Service Act 2008* are bound by the *Public Sector Ethics Act 1994* and follow the Queensland Public Service Code of Conduct.

Consultation on the code of conduct for the Board and Board appointed staff has been completed. The Board and staff have endorsed the code of conduct which is now awaiting approval by the Minister.

## **Consultancies**

BPEQ engaged the following consultancies during financial year 2020-21:

Consultant	Service provided	Fees
Alex Correa Executive Pty Ltd	Recruitment services	\$52,302
Bendelta Pty Ltd	Strategy meeting facilitation	\$14,083.38
Ben McEnery	Legal services	\$27,675
Ben McGlade	Legal services	\$3,400
Ben McMillan	Legal services	\$28,875
Crown Law	Legal services	\$4000
Eric Fox Consulting	Engineering services – investigation	\$10,000
Great Expectation Speakers and Trainers	Mc services	\$2,000
Holding Redlich	Legal services	\$34,219
Holmes McLeod Consulting Engineering	Engineering services – investigation	\$9,500
Hughes Beal & Wright Pty Ltd	Engineering services – investigation	\$7,516.25
HWL Ebsworth Lawyers	Legal services	\$21,907.50
Lee Clark QC	Legal services	\$2,000
Melanie Hindman QC	Legal services	\$25,200
McInnes Wilson Lawyers	Legal services	\$23,832
Mullins consulting Pty Ltd	Engineering services – investigation	\$21,600



MWS Risk Pty Ltd	Engineering services – investigation	\$13,860
Nissen Associates Pty Ltd	Historian – 90 year anniversary	\$6,750
NJA Consulting Pty Ltd	Engineering services – investigation	\$5,900
NM Cooke	Legal services	\$25,200
Omni Pty Ltd	Engineering services – investigation	\$12,650
Rose Litigation Lawyers	Legal services	\$46,619
Senta Sharp Counselling	Human resource service	\$5,600
Sparke Helmore Lawyers	Legal services	\$138,189.81
Wilson Ryan Grose Lawyers	Legal services	\$6,300
<b>Total</b>		<b>\$549,178.94</b>

### Overseas travel

BPEQ members and staff undertook no overseas travel during financial year 2020-21.

### Internal audit

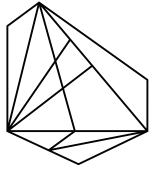
BPEQ received no direction from the Minister to establish an internal audit function, nor did BPEQ consider it appropriate or necessary to do so due to the size of the organisation and BPEQ's resources.

### External audit

An interim meeting was held between BPEQ staff and Queensland Audit Office on 1 June 2021. The full audit was carried out during July and August 2021.

The audit certification of financial statements was provided by the Queensland Audit Office on 31 August 2021.

The external audit opinion is contained in this Annual Report (Refer Part B).



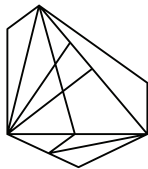
## Financial Performance Summary

The PE Act requires all costs associated with the regulation of engineers as RPEQs, including BPEQ's costs of administration of the PE Act, to be met by fees levied on registrants under the PE Act.

Full year practising registration fees for 2020-21 were set at \$236.95.

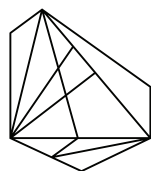
Major areas of expenditure and outgoings included managing complaints and investigations, wages and salaries, accommodation expenses and administration expenses and website redevelopment.

BPEQ's full financial statements – opening balance as of 1 July 2020 and total revenue and expenditure in 12 months from 1 July 2020 to 30 June 2021 – are included in this Annual Report.



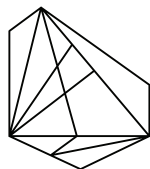
## Glossary

<b>BPEQ</b>	The Board of Professional Engineers of Queensland (used to refer to the organisation as whole; 'The Board' is used when referring to decisions or actions of Board members)
<b>Department</b>	The Department of Energy and Public Works (changed from The Department of Housing and Public Work on 12 November 2020)
<b>Minister</b>	The Minister for Public Works and Procurement
<b>PE Act</b>	<i>The Professional Engineers Act 2002</i>
<b>RPEQ</b>	Registered Professional Engineer of Queensland



# Compliance checklist

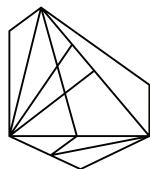
Summary of requirement		Basis for requirement	Annual report reference (page number)
<b>Letter of compliance</b>	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	5
<b>Accessibility</b>	Table of contents	ARRs – section 9.1	3
	Glossary		36
	Public availability	ARRs – section 9.2	2
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	2
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	2
	Information licensing	<i>QGEA – Information licensing</i> ARRs – section 9.5	2
<b>General information</b>	Introductory Information	ARRs – section 10	6
<b>Non-financial performance</b>	Government objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	13
	Agency objectives and performance indicators	ARRs – section 11.2	12
	Agency service areas and service standards	ARRs – section 11.3	12
<b>Financial performance</b>	Summary of financial performance	ARRs – section 12.1	40
<b>Governance – management and structure</b>	Organisational structure	ARRs – section 13.1	12
	Executive management	ARRs – section 13.2	10
	Government Bodies (statutory bodies and other entities)	ARRs – section 13.3	N/A
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	33
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	20
	Queensland Public Service Values	ARRs – section 13.6	N/A



<b>Governance – risk management and accountability</b>	Risk management	ARRs – section 14.1	18, 33
	Audit committee	ARRs – section 14.2	N/A
	Internal audit	ARRs – section 14.3	34
	External scrutiny	ARRs – section 14.4	34
	Information systems and recordkeeping	ARRs – section 14.5	32
	Information security attestation	ARRs – section 14.6	32
<b>Governance – human resources</b>	Strategic workforce planning and performance	ARRs – section 15.1	30
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	30
	Consultancies	ARRs – section 33.1	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	Overseas travel	ARRs – section 33.2	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	Queensland Language Services Policy	ARRs – section 33.3	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
<b>Financial statements</b>	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	61
	Independent Auditor's Report	FAA – section 63 FPMS – section 46 ARRs – section 17.2	62

**FAA**     *Financial Accountability Act 2009*  
**FPMS**     *Financial and Performance Management Standard 2019*  
**ARRs**     *Annual report requirements for Queensland Government agencies*

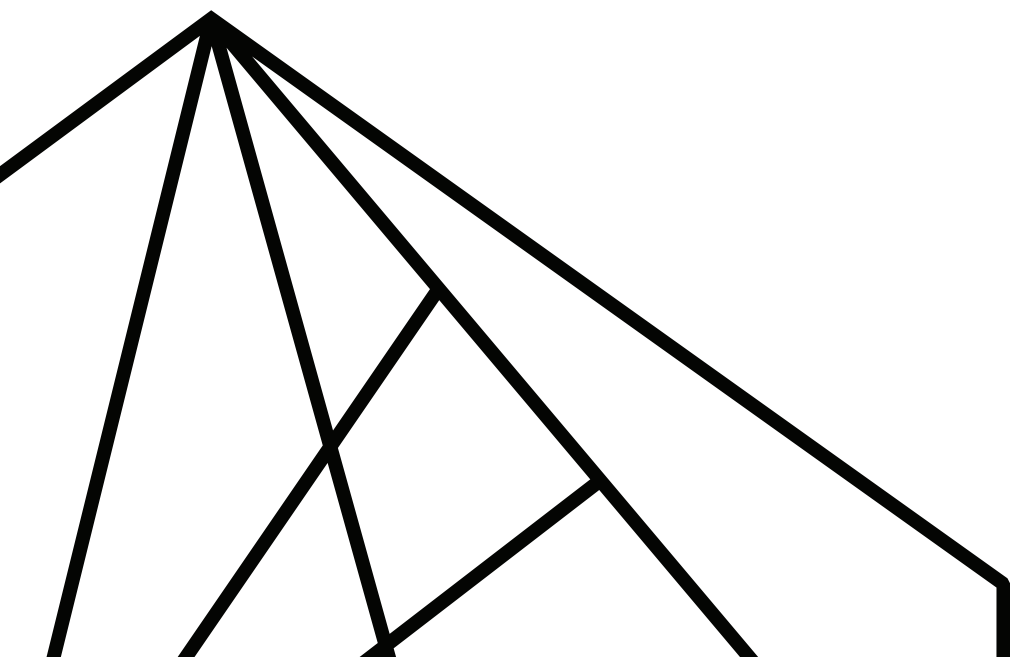
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BOARD OF  
**PROFESSIONAL  
ENGINEERS**  
OF QUEENSLAND

# Financial Statements

for the reporting period ended 30 June 2021



# Board of Professional Engineers of Queensland

## Financial statements - 30 June 2021

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These financial statements cover the Board of Professional Engineers of Queensland (the Board).

The Board of Professional Engineers of Queensland is a Queensland Government Statutory Body established under the *Professional Engineers Act 1929*.

The head office and principal place of business of the Board is:

Level 15  
53 Albert Street  
Brisbane QLD 4000

A description of the nature of the Board's operations and its principal activities is included in the notes to the financial statements.

**Board of Professional Engineers of Queensland**  
**Statement of comprehensive income**  
**For the year ended 30 June 2021**

	Notes	2021 \$	2020 \$
<b>Income</b>			
Fees and other receipts	3	4,080,755	3,691,614
Interest revenue	4	49,794	84,115
<b>Total income</b>		<u>4,130,549</u>	<u>3,775,729</u>
<b>Expenses</b>			
Administrative expenses	5	(849,100)	(1,012,835)
Employee expenses	6	(1,971,804)	(1,783,671)
Investigation and legal expenses		(622,834)	(191,170)
Depreciation		(254,406)	(232,756)
Finance costs		(6,111)	(6,510)
		<u>(3,704,255)</u>	<u>(3,226,942)</u>
<b>Operating result</b>		<u>426,294</u>	<u>548,787</u>
<b>Other comprehensive income</b>		<u>-</u>	<u>-</u>
<b>Total comprehensive income</b>		<u>426,294</u>	<u>548,787</u>

*The above statement of comprehensive income should be read in conjunction with the accompanying notes.*

**Board of Professional Engineers of Queensland**  
**Statement of financial position**  
**As at 30 June 2021**

	Notes	2021 \$	2020 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	7	7,817,522	7,071,955
Receivables	8	52,261	66,825
Prepayments	9	40,068	70,836
<b>Total current assets</b>		<b>7,909,851</b>	<b>7,209,616</b>
<b>Non-current assets</b>			
Property, plant and equipment	10	68,735	180,978
Right-of-use lease assets	11	684,543	311,325
<b>Total non-current assets</b>		<b>753,278</b>	<b>492,303</b>
<b>Total assets</b>		<b>8,663,129</b>	<b>7,701,919</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	12	107,947	94,717
Contract liabilities	13	3,726,860	3,432,330
Lease liabilities	11	160,334	159,907
Accrued expenses	14	16,585	123,343
Provision for employee benefits	15	82,420	78,593
Provision for legal expenses		20,000	20,000
Other current liabilities		-	29,457
<b>Total current liabilities</b>		<b>4,114,146</b>	<b>3,938,347</b>
<b>Non-current liabilities</b>			
Lease liabilities	11	485,605	132,926
Provision for employee benefits	15	18,104	11,666
<b>Total non-current liabilities</b>		<b>503,709</b>	<b>144,592</b>
<b>Total liabilities</b>		<b>4,617,855</b>	<b>4,082,939</b>
<b>Net assets</b>		<b>4,045,274</b>	<b>3,618,980</b>
<b>EQUITY</b>			
Accumulated surplus		4,045,274	3,618,980
<b>Total equity</b>		<b>4,045,274</b>	<b>3,618,980</b>

*The above statement of financial position should be read in conjunction with the accompanying notes.*

**Board of Professional Engineers of Queensland**  
**Statement of changes in equity**  
**For the year ended 30 June 2021**

	<b>Accumulated surplus \$</b>
<b>Balance at 1 July 2019</b>	3,091,094
Impact from implementation of new standards	(20,901)
<b>Restated balance at 1 July 2019</b>	<u><b>3,070,193</b></u>
Operating result	548,787
Other comprehensive income	-
<b>Total comprehensive income for the year</b>	<u><b>548,787</b></u>
<b>Balance at 30 June 2020</b>	<u><b>3,618,980</b></u>
 <b>Balance at 1 July 2020</b>	 <u><b>3,618,980</b></u>
Operating result	426,294
Other comprehensive income	-
<b>Total comprehensive income for the year</b>	<u><b>426,294</b></u>
<b>Balance at 30 June 2021</b>	<u><b>4,045,274</b></u>

*The above statement of changes in equity should be read in conjunction with the accompanying notes.*

**Board of Professional Engineers of Queensland**  
**Statement of cash flows**  
**For the year ended 30 June 2021**

	Notes	2021 \$	2020 \$
<b>Cash flows from operating activities</b>			
<b>Inflows:</b>			
Fees and other receipts		4,321,006	4,182,941
Penalties and costs		51,793	11,236
Interest revenue		49,794	84,113
GST input tax credit from ATO		162,950	187,811
GST collected from customers		136	752
<b>Outflows:</b>			
Employee expenses		(2,074,263)	(1,660,418)
Board member expenses		(71,201)	(108,873)
Administrative expenses		(737,027)	(1,013,530)
Investigations and legal expenses		(622,834)	(192,170)
Finance cost		(6,111)	(6,510)
GST paid to suppliers		(166,265)	(161,555)
GST remitted to ATO		(136)	(752)
<b>Net cash provided by operating activities</b>		<b>907,842</b>	<b>1,323,045</b>
<b>Cash flows from financing activities</b>			
Lease payments		(162,275)	(159,907)
<b>Net cash used in financing activities</b>		<b>(162,275)</b>	<b>(159,907)</b>
<b>Net increase in cash and cash equivalents</b>		<b>745,567</b>	<b>1,163,138</b>
Cash and cash equivalents at the beginning of the financial year		7,071,955	5,908,817
Cash and cash equivalents at end of the financial year	7	<b>7,817,522</b>	<b>7,071,955</b>

*The above statement of cash flows should be read in conjunction with the accompanying notes.*

## **Contents of the notes to the financial statements**

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## **1 Summary of significant accounting policies**

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated. The financial statements are for the Board of Professional Engineers of Queensland as an individual entity.

The objectives of the Board of Professional Engineers of Queensland are to protect the public by ensuring professional engineering services are provided by a registered professional engineer in a professional and competent way, to maintain public confidence in the standard of services provided by registered professional engineers, and to uphold the standards of practice of registered professional engineers.

### **(a) Statement of compliance**

The Board of Professional Engineers of Queensland has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019*.

These financial statements are general purpose financial statements, and have been prepared on an accrual basis in accordance with the requirements of the Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations applicable to not-for-profit entities. In addition, the financial statements comply with Queensland Treasury's Minimum Reporting Requirements for the year ending 30 June 2021, and other authoritative pronouncements.

With respect to compliance with Australian Accounting Standards and Interpretations, the Board of Professional Engineers of Queensland has applied those requirements applicable to not-for-profit entities, as the Board is a not-for-profit Statutory Body. Except where stated, the historical cost convention is used.

#### *(i) New and amended standard adopted by the Board*

The Board applies Australian Accounting Standards and Interpretations in accordance with their respective commencement date.

The Board has applied the following standard and amendment for the first time in their annual reporting period commencing 1 July 2020:

- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Material*.

The amendment listed above did not have any impact on the amounts recognised in prior years and are not expected to significantly affect the current or future years.

### **(b) The reporting entity**

The financial report covers the Board of Professional Engineers of Queensland as an individual entity.

### **(c) Revenue recognition**

Revenue is recognised in terms of AASB15 *Revenue from Contracts with Customers*. The Board has identified its performance obligations in its contracts with customers and recognises revenue as or when the performance obligations are satisfied.

Renewal fees, registration fees and restoration fees are levied in accordance with *Professional Engineers Regulation 2019*. Under this legislation, the registration period finishes at 30 June each year. Registrants who do not renew their registration are removed from the Board's register.

Further details on revenue recognition for each income stream are set out below.

#### *Application fees*

Application fees are non-refundable upfront fees. These are recognised as revenue in the year in which the registration fee is first recognised, being the period in which the performance of obligations of the Board in respect of the fees have been satisfied.

## **1 Summary of significant accounting policies (continued)**

### **(c) Revenue recognition (continued)**

#### *Registration fees*

Registration fees are recognised when received, being when the performance obligations of the Board in respect of the fees have been satisfied.

#### *Renewal fees*

Renewal fees are paid by members for the continuing right to be accredited by the Board of Professional Engineers of Queensland. These are levied annually in advance and are recognised as a contract liability at year end. The renewal fees are then recognised as revenue progressively over the renewal period in line with satisfaction of the performance obligations of the Board.

#### *Restoration and processing fees*

Restoration and processing fees are recognised when received, being when the performance obligations of the Board in respect of fees have been satisfied.

#### *Penalties and costs*

Penalties and Costs are accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt from The State Penalties Enforcement Registry.

#### *Interest revenue*

Interest Revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

#### *Other revenue*

Other revenue including cost recoveries received in the year are recognised upon receipt.

### **(d) Contract liabilities**

Contract liabilities arise from contracts with customers (registered engineers) whereby the Board has received consideration from the customer but still has an obligation to perform a service.

Application fees, annual renewal fees, registration fees and restoration fees received during April, May and June 2021 for the registration year commencing 1 July 2021 are recognised as contract liabilities in 2020- 2021.

### **(e) Cash and cash equivalents**

For financial reporting purposes, cash includes all cash at bank, on hand and deposits at call with financial institutions.

### **(f) Receivables**

Receivables are recognised at the amount due at the time of sale or service delivery. The collectability of receivables is assessed periodically with an allowance being made for impairment. No debts were written off this financial year.

### **(g) Acquisition of assets**

Cost is used for the initial recording of all non-current asset acquisitions. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use.

### **(h) Property, plant and equipment**

All items of property, plant and equipment with a cost or other value in excess of \$5,000 are recognised for financial reporting purposes in the year of acquisition. Items with a lesser value are expensed in the year of acquisition.

## **1 Summary of significant accounting policies (continued)**

### **(h) Property, plant and equipment (continued)**

#### **(i) Depreciation of property, plant and equipment**

Property, plant and equipment has been recorded in the financial report at cost less accumulated depreciation. Depreciation on all plant and equipment has been calculated on a straight-line basis so as to allocate the cost of each asset progressively over its estimated useful life to the Board. For each class of depreciable asset the following depreciation rates are used:

- Leasehold improvements 20% - 25%

#### **(i) Leases**

Leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the Board.

The Board has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases of low value assets. An asset is considered low value where it is expected to cost less than \$10,000 when new. Payments associated with short-term leases of equipment and vehicles and all leases of low-value assets are recognised on a straight-line basis as an expense in profit or loss. Short-term leases are leases with a lease term of 12 months or less. Low-value assets comprise IT equipment and small items of office furniture.

The Board leases office spaces and IT equipment. Rental contracts are typically made for fixed periods of 12 months to 4 years, but may have extension options as described below.

Contracts may contain both lease and non-lease components. The Board allocates the consideration in the contract to the lease and non-lease components based on their relative stand-alone prices. However, for leases of real estate for which the Board is a lessee, it has elected not to separate lease and non-lease components and instead accounts for these as a single lease component.

Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants other than the security interests in the leased assets that are held by the lessor. Leased assets may not be used as security for borrowing purposes.

Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of the following lease payments:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable,
- variable lease payments that are based on an index or a rate, initially measured using the index or rate as at the commencement date,
- amounts expected to be payable by the Board under residual value guarantees,

Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for leases in the Board, the lessee's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

The incremental borrowing rate used is the fixed rate loan rate published by the Queensland Treasury Corporation that correspond to the lease's commencement date and lease term.

The Board is exposed to potential future increases in variable lease payments based on an index or rate, which are not included in the lease liability until they take effect. When adjustments to lease payments based on an index or rate take effect, the lease liability is reassessed and adjusted against the right-of-use asset.

## **1 Summary of significant accounting policies (continued)**

### **(i) Leases (continued)**

Lease payments are allocated between principal and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Right-of-use assets are measured at cost comprising the following:

- the amount of the initial measurement of lease liability,
- any lease payments made at or before the commencement date less any lease incentives received,
- any initial direct costs, and
- restoration costs.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis. If the Board is reasonably certain to exercise a purchase option, the right-of-use asset is depreciated over the underlying asset's useful life.

### **(j) Payables**

Trade creditors are recognised upon receipt of the goods and services ordered at the agreed purchase price. The amounts are non-interest bearing and are normally paid within the terms stated on the creditor's invoice.

### **(k) Financial instruments**

#### *Initial recognition and measurement*

Financial assets and financial liabilities are recognised in the statement of financial position when the Board becomes party to the contractual provisions of the financial instrument.

#### *Classification and subsequent measurement*

Financial instruments are classified and measured as follows:

- Cash and cash equivalents - held at cost
- Receivables - held at amortised cost
- Payables - held at amortised cost

The Board does not enter into transactions for speculative purposes, nor for hedging. The Board holds no financial assets classified at fair value through profit and loss.

### **(l) Employee benefits**

Employer superannuation contributions, annual leave and long service leave are regarded as employee benefits. Payroll tax and workers' compensation insurance are a consequence of employing employees, but are not counted in an employee's total remuneration package. They are not employee benefits.

#### *Annual leave and long service leave*

Provision is made for the Board's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated cash outflows to be made for those benefits. In determining the liability, consideration is given to the employee wage increases and the probability that the employees may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of the cash flows.

## **1 Summary of significant accounting policies (continued)**

### **(l) Employee benefits (continued)**

#### *Annual leave and long service leave (continued)*

Provision for employee benefits represents amounts accrued for annual leave and long service leave. The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Board does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Board does not have an unconditional right to defer the settlement of these amounts for at least 12 months after the end of the reporting period. The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

#### *Wages, salaries and sick leave*

Wages and salaries due but unpaid at reporting date are recognised in the statement of financial position at the current salary rates.

The Registrar and Administration Officer are employed by the Board on a full-time basis. The Senior Finance Officer is employed by the Board on a permanent part-time basis. All three positions are paid by the Department of Energy and Public Works therefore all benefits specific to these positions are recognised in the Department of Energy and Public Works' financial statements, with all expenses being reimbursed by the Board on a monthly basis. Twenty staff members are employed directly with the Board and all benefits specific to these positions have been included in the respective account balances.

As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

#### *Superannuation*

Employer superannuation contributions are paid to QSuper, the superannuation scheme for Queensland Government employees, at rates determined by the Treasurer on the advice of the State Actuary. Contributions are expensed in the period in which they are paid or payable. The Board's obligation is limited to its contribution to QSuper. The Board's obligation is limited to its contribution to each of the funds.

The QSuper scheme has defined benefit and defined contribution categories. The liability for defined benefits is held on a whole-of-Government basis and reported in those financial statements prepared pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

#### *Key management personnel and remuneration*

Key management personnel and remuneration disclosures are made in accordance with section 3c of the Financial Reporting Requirements for Queensland Government Agencies issued by Queensland Treasury. Refer to note 6 for the disclosures on key management personnel and remuneration.

### **(m) Prepayments and insurance**

Professional insurance and insurance for Board members and officers is paid annually in advance in April each year. The prepaid component is recorded as a current asset. Postage is also prepaid and the credit remaining from postage unspent is recorded as a current asset.

### **(n) Taxation**

The Board is a State Body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of the Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

The Board's income from fees is exempt from GST in accordance with Division 81 Written Determination. Input tax credits receivable from, and GST payable on income from sources other than fees to the Australian Tax Office are recognised. The net GST amounts are included with other receivables and payables in the statement of financial position.

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australia Taxation Office (ATO).

## **1 Summary of significant accounting policies (continued)**

### **(n) Taxation (continued)**

Receivables and payables are stated inclusive of the amount of GST receivable or payable.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in the receipts from customers or payments to suppliers.

### **(o) Rounding and comparatives**

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest dollar.

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

### **(p) Going concern**

This financial report has been prepared on a going concern basis and the Board will be able to meet its debts as and when they fall due.

## **2 Critical accounting estimates and judgements**

The Board evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the entity.

### **Key estimates**

#### *Impairment*

In assessing impairment, management estimates the recoverable amount of each asset based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

The Board reviews receivables for legal costs and penalties awarded on a case by case basis. Where there is significant doubt on the recoverability of a receivable for legal costs and penalties, the Board reviews historic receipts to form an opinion on the likelihood of recoverability.

Where an asset's carrying value exceeds its recoverable amount, an impairment loss is recorded.

No additional receivables have been recognised for recovery of legal costs during 2020-21 due to doubts of recoverability. Refer to note 16 for details of contingent assets relating to legal cases.

### 3 Fees and other receipts

	2021 \$	2020 \$
Application fees	136,323	115,400
Registration fees	371,676	292,979
Renewal fees	3,403,923	3,154,627
Restoration and processing fees	117,040	117,372
Penalties and costs	51,793	11,236
Total	<u>4,080,755</u>	<u>3,691,614</u>

### 4 Interest revenue

	2021 \$	2020 \$
Cheque account	1,395	2,160
Cash management	48,399	81,955
Total	<u>49,794</u>	<u>84,115</u>

### 5 Administrative expenses

	2021 \$	2020 \$
Accounting and Audit fees*	11,900	11,900
Advertising	140,072	177,546
Bank charges	54,574	40,019
CPD Audit fees	34,772	63,636
Members expenses	71,201	108,873
Rent/Electricity/Car parking	9,860	10,886
Office maintenance	6,136	5,524
Telephone	5,033	5,948
Printing and stationery	22,691	49,825
Postage and couriers	34,885	41,626
Insurance	21,935	17,473
Travel	33,157	40,527
Subscriptions	9,286	2,625
Office systems (includes computer maintenance)	288,726	272,430
Organisation review	-	89,791
Other	104,872	74,206
Total	<u>849,100</u>	<u>1,012,835</u>

\*Total audit fees paid to the Queensland Audit Office relating to the 2020-21 financial statements are estimated to be \$8,300 (2020 : \$7,900). There are no non-audit services included in this amount.

## 6 Employee expenses

	2021 \$	2020 \$
Salaries and wages	1,764,073	1,645,126
Superannuation	207,731	138,545
Total	<u>1,971,804</u>	<u>1,783,671</u>

	2021	2020
Number of employees as at 30 June including both full-time employees and part-time employees measured on a full-time equivalent basis	20	19
Number of Board members during the year	8	7

The following persons were Board members of the Board of Professional Engineers of Queensland during the whole of the financial year and up to the date of this report, unless otherwise stated:

Mr Dawson Wilkie (resigned on 1 May 2021)  
Ms Evelyn Storey  
Ms Suzy Cairney  
Prof Maureen Hassall  
Ms Yvonne Pengilly  
Ms Suzanne Burrow  
Mr Christopher Edwards  
Mr Andrew Seccombe (appointed on 1 May 2021)

### Key Management Personnel

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Board during 2020-21.

Position	Responsibilities	Current incumbents
		Contract classification and appointment authority
Chairperson of the Board	The Chairperson of the Board responsible for the strategic leadership, guidance and effective oversight of the management of the foundation, including its operational and financial performance.	Minister of Energy and Public Works
Registrar	The Registrar is responsible for the management of the business of the Board	S01 Public Service Act 1996
Board Member	Responsible for the strategic guidance and effective management, operational and financial performance of the business	Minister of Energy and Public Works

## 6 Employee expenses (continued)

### Key Management Personnel (continued)

#### Executive Remuneration 1 July 2020 - 30 June 2021

Position	Short Term Employee Benefits		Long term Employee Benefits	Post Employment Benefits	Termination Benefits	Total Remuneration
	Monetary expenses	Non-Monetary Benefits				
Dawson Wilkie - Chair (to 30 April 2021)	3,750	-	-	-	-	3,750
Andrew Seccombe - Chair (1 May to June 2021)	750	-	-	71	-	821
Kylie Mercer - Registrar (from 1 Sep 2020)	110,458	-	2,561	15,243	-	128,262
Amanda Allen - Acting Registrar (to 31 August 2020)	23,655	-	546	2,895	-	27,096
Evelyn Story - Member	3,500	-	-	361	-	3,861
Suzy Cairney - Member	3,500	-	-	361	-	3,861
Maureen Hassall - Member	3,500	-	-	361	-	3,861
Yvonne Pengilly - Member	-	-	-	-	-	-
Suzanne Burow - Member	3,500	-	-	361	-	3,861
Christopher Edwards - Member	3,500	-	-	361	-	3,861
<b>Total Remuneration</b>	<b>156,113</b>	<b>-</b>	<b>3,107</b>	<b>20,014</b>	<b>-</b>	<b>179,234</b>

\* The Registrar is employed by the Board on a full-time basis. The position is paid by the Department of Energy and Public Works with all expenses being reimbursed by the Board on a quarterly basis.

\*\* The Board member Yvonne Pengilly is not remunerated as she is already employed within another entity by the Queensland Government.

## 6 Employee expenses (continued)

### Key Management Personnel (continued)

#### Executive Remuneration 1 July 2019 - 30 June 2020

Position	Short Term Employee Benefits		Long term Employee Benefits	Post Employment Benefits	Termination Benefits	Total Remuneration
	Monetary expenses	Non-Monetary Benefits				
Dawson Wilkie - Chair	4,500	-	-	-	-	4,500
Kylie Mercer - Registrar (July 2019)	1,087	-	32	126	-	1,245
Amanda Allen - Acting Registrar (11 November 2019 - 3 January 2020)	28,073	-	516	2,392	-	30,981
Kaine Barton - Acting Registrar (to 1 July 2019 - 31 May 2020)	106,736	-	2,305	13,479	-	122,520
Amanda Allen - Acting Registrar (11 May to 30 June 2020)	20,194	-	431	2,212	-	22,837
Evelyn Story - Member	3,500	-	-	333	-	3,833
Suzy Cairney - Member	3,500	-	-	333	-	3,833
Maureen Hassall - Member	3,500	-	-	333	-	3,833
Yvonne Pengilly - Member	875	-	-	83	-	958
Suzanne Burow - Member	3,500	-	-	333	-	3,833
Christopher Edwards - Member	3,500	-	-	333	-	3,833
<b>Total Remuneration</b>	<b>178,965</b>	<b>-</b>	<b>3,284</b>	<b>19,957</b>	<b>-</b>	<b>202,206</b>

\* The Registrar is employed by the Board on a full-time basis. The position is paid by the Department of Energy and Public Works with all expenses being reimbursed by the Board on a quarterly basis.

No Key Management Personnel remuneration packages provide for performance or bonus payments.

Short term employee expenses which include:

Salaries, allowances and leave entitlements earned and expenses for the entire year or for that part of the year during which the employee occupied the specified position.

Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.

Post-employment expenses - mainly superannuation contributions; and

Termination benefits - include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment. The disclosures above focus on the expenses incurred by the Board during the respective reporting periods that is attributable to key management positions. Therefore, the amounts disclosed reflect expenses recognised in the statement of comprehensive income.

## 7 Current assets - Cash and cash equivalents

	2021 \$	2020 \$
Cash at bank	48,780	262,582
QTC Investment Account	7,768,742	6,809,373
	<u>7,817,522</u>	<u>7,071,955</u>

## 8 Current assets - Receivables

	2021 \$	2020 \$
Trade receivables	2,486	-
Undeposited funds	-	20,365
GST receivable	49,775	46,460
	<u>52,261</u>	<u>66,825</u>

## 9 Current assets - Prepayments

	2021 \$	2020 \$
Insurance prepayment	11,085	14,674
Other prepayment	28,983	56,162
	<u>40,068</u>	<u>70,836</u>

## 10 Non-current assets - Property, plant and equipment

	Leasehold improvements \$
<b>At 30 June 2020</b>	
Cost	437,597
Accumulated depreciation	(256,619)
Net book amount	<u>180,978</u>
<b>Year ended 30 June 2021</b>	
Opening net book amount	180,978
Depreciation charge	(112,243)
Closing net book amount	<u>68,735</u>
<b>At 30 June 2021</b>	
Cost	437,597
Accumulated depreciation	(368,862)
Net book amount	<u>68,735</u>

## 11 Leases

The statement of financial position shows the following amounts relating to leases:

	<b>2021</b>	2020
	<b>\$</b>	\$
Right-of-use assets	<b>947,219</b>	431,838
Accumulated depreciation	<b>(262,676)</b>	(120,513)
	<b>684,543</b>	311,325

### Movements schedule

#### Right-of-use assets

Carrying amount at 1 July	<b>311,325</b>	-
Additions	<b>515,381</b>	431,838
Depreciation	<b>(142,163)</b>	(120,513)
Carrying amount at 30 June	<b>684,543</b>	311,325

The Board has leases for the main office and some IT equipment. With the exception of short-term leases and leases of low-value underlying assets, each lease is reflected on the statement of financial position as a right-of-use asset and a lease liability. The Board classifies its right-of-use assets in a consistent manner to its property, plant and equipment (see note 10). The office space lease is for the business and with a 4.5 year term, with rent payable monthly in advance. Minimum lease repayments may be increased by 4.5% per annum. An option exist to renew the lease at the end of the term on 5 February 2022, for one additional term of three years.

Each lease generally imposes a restriction that, unless there is a contractual right for the Board to sublet the asset to another party, the right-of-use asset can only be used by the Board. Leases are either non-cancellable or may only be cancelled by incurring a substantive termination fee.

	<b>2021</b>	2020
	<b>\$</b>	\$
<b>Lease liabilities</b>		
Current	<b>160,334</b>	159,907
Non-current	<b>485,605</b>	132,926
	<b>645,939</b>	292,833

Amount recognised in the statement of comprehensive income

	<b>2021</b>	2020
	<b>\$</b>	\$
Interest expense (included in finance cost)	<b>6,111</b>	6,510

The total cash outflow for leases in 2021 was \$168,386 (2020: \$166,417).

## 12 Current liabilities - Payables

	2021 \$	2020 \$
Trade payables	101,983	91,155
Other payables	5,964	3,562
	<u>107,947</u>	<u>94,717</u>

## 13 Current liabilities - Contract liabilities

	2021 \$	2020 \$
Renewal fees	<u>3,726,860</u>	3,432,330

## 14 Current liabilities - Accrued expenses

	2021 \$	2020 \$
Accrued wages	16,585	99,852
Accrued other	-	23,491
	<u>16,585</u>	<u>123,343</u>

## 15 Provision for employee benefits

	Current \$	2021 Non- current \$	Total \$	Current \$	2020 Non- current \$	Total \$
Annual leave	82,420	-	82,420	78,593	-	78,593
Long service leave	-	18,104	18,104	-	11,666	11,666
	<u>82,420</u>	<u>18,104</u>	<u>100,524</u>	<u>78,593</u>	<u>11,666</u>	<u>90,259</u>

	2021 \$	2020 \$
<b>Movements</b>		
Opening balance at 1 July	90,259	34,520
Additional provisions raised during the year	125,270	101,119
Amount used	<u>(115,005)</u>	<u>(45,380)</u>
<b>Balance at 30 June</b>	<u>100,524</u>	<u>90,259</u>

## 16 Contingencies

### (a) Contingent liabilities

As at 30 June 2021 there were no contingent liabilities (2020: \$nil) .

### (b) Contingent assets

All successful legal cases in both the current and prior financial periods have been reviewed by the Board, taking into account member circumstances, debtor age, amount received and the consistency of payments. The Board has not recognised any amounts in the financial statements or made disclosure as the inflow of economic benefits are less than probable.

## 17 Commitment for expenditure

The Board had no capital commitments of a material nature at 30 June 2021 (2020: \$nil).

## 18 Events occurring after the reporting period

There are no events occurring after the balance date that materially affect the financial statements at 30 June 2021.

## 19 Financial Instruments

### Categorisation of Financial Instruments

The Board's financial instruments consist mainly of deposits with financial institutions, receivables and payables.

The totals for each category of financial instrument, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

	2021 \$	2020 \$
<b>Category</b>		
<b>Financial assets</b>		
Financial assets measured at amortised cost		
Cash and cash equivalents	7,817,522	7,071,955
Receivables	52,261	66,825
Total	<u>7,869,783</u>	<u>7,138,780</u>
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost		
Payables	107,947	94,717
Total	<u>107,947</u>	<u>94,717</u>

**Board of Professional Engineers of Queensland  
Management certificate  
30 June 2021**

These general purpose financial statements have been prepared pursuant to section 62(1)(a) of the *Financial Accountability Act 2009* (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements.

In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- (a) The prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) The statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Board of Professional Engineers of Queensland for the financial year ended 30 June 2021 and of the financial position of the Board at the end of that year.

We acknowledge responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Andrew Seccombe  
Chairperson



Kylie Mercer  
Registrar

31 August 2021

## INDEPENDENT AUDITOR'S REPORT

To the members of the Board of Professional Engineers of Queensland

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of the Board of Professional Engineers of Queensland.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2021, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards – Reduced Disclosure Requirements.

The financial report comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

#### Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

#### Responsibilities of the entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards – Reduced Disclosure Requirements, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

## **Auditor's responsibilities for the audit of the financial report**

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the entity.
- Conclude on the appropriateness of the entity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

## Report on other legal and regulatory requirements

### Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2021:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

### Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the entity's transactions and account balances to enable the preparation of a true and fair financial report.



31 August 2021

Bhavik Deoji  
as delegate of the Auditor-General

Queensland Audit Office  
Brisbane