



ANNUAL REPORT 2023–2024

Public Sector Commission



Queensland
Government

Public Sector Commission annual report 2023–2024

The annual report provides detailed information about the Public Sector Commission's financial and non-financial performance for 2023–24. It aligns to its [strategic plan 2023–2027](#)¹ and the [2023–24 Service Delivery Statements](#)².

Additional annual reporting requirements are published on the [Queensland Government Open Data portal](#)³ including information about consultancies and the Queensland Language Services Policy.

This annual report has been prepared for the Public Sector Commissioner to submit to Queensland Parliament, and to meet the needs of stakeholders including government agencies, business and industry, members of the community, media and employees.

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Attribution

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Interpreter service statement



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse

backgrounds. If you have difficulty in understanding the annual report, you can contact us on 13 QGOV (13 74 68) and we will

arrange an interpreter to effectively communicate the report to you.

More information

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An electronic version of this document is available on the [Public Sector Commission website](#)⁵.

Acknowledgement

We pay our respects to the Aboriginal peoples and Torres Strait Islander peoples of this land, their ancestors, and their legacy. The foundations laid by these ancestors—the First Australians—give strength, inspiration, and courage to current and future generations towards creating a better Queensland.

We recognise it is our collective efforts and responsibility as individuals, communities, and governments to ensure equality, recognition, and advancement of Aboriginal and Torres Strait Islander Queenslanders across all aspects of society and everyday life.

We are committed to working with, representing, advocating for and promoting the needs of Aboriginal and Torres Strait Islander Queenslanders with unwavering determination, passion and persistence.

As we reflect on the past and give hope for the future, we walk together on our shared journey of reconciliation where all Queenslanders are equal and the diversity of Aboriginal and Torres Strait Islander cultures and communities across Queensland are fully recognised, respected, and valued by all Queenslanders.

¹ https://www.psc.qld.gov.au/_publications/Public-Service-Commission-Strategic-Plan-2023-2027.pdf

² https://s3.treasury.qld.gov.au/files/Budget_2022-23_SDS_Department_of_the_Premier_and_Cabinet.pdf

³ <https://www.data.qld.gov.au/>

⁴ <https://creativecommons.org/licenses/by/4.0/>

⁵ <https://www.psc.qld.gov.au/>

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Letter of compliance

12 September 2024

The Honourable Steven Miles MP
Premier of Queensland
Level 40, 1 William Street
Brisbane Qld 4000

Dear Premier

I am pleased to submit for presentation to the Parliament the annual report 2023–24 and financial statements for the Public Sector Commission.

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 is on pages 54–55 of this annual report.

Yours sincerely



David Mackie
Public Sector Commissioner
Public Sector Commission

Chairperson's message

2023–24 has been a year of achievement for the Queensland Public Sector Commission (the Commission).

As Director-General of the Department of the Premier and Cabinet, I have had the opportunity to witness the work of the Commission up close. It's been a period of considerable reform and innovation as the Commission has sought better ways to support the work of government and its employees.

This has involved the Commission leading, engaging and supporting the sector in:

- embedding a new strategy to deliver an even better public sector
- reinvigorating our workforce data and insights through a new, more transparent reporting system
- reframing and building stronger relationships with Aboriginal peoples and Torres Strait Islander peoples
- developing and supporting the implementation of a nation-leading framework for preventing and responding to sexual harassment in the sector
- continuing to embed changes from the *Public Sector Act 2022* through supporting directives and resources.

These efforts have led to improved efficiency, transparency, and accountability, and I am deeply appreciative of the commitment and dedication shown by all involved.

One of the most notable achievements for the Commission in 2023–24 was preparing and beginning to embed the *Even better public sector for Queensland strategy 2024–2028* (the Even better strategy). Accompanied by a two-year action plan, the strategy aims to build greater public trust and confidence in the public sector and deliver better services and outcomes for Queenslanders.

The strategy was informed by engagement with public sector employees, stakeholders and industry experts, as well as insights from workforce data and research into emerging trends and challenges.

I look forward to overseeing and collaborating on this work as Chairperson of the newly established Public Sector Governance Council (the Council). The Council, enhanced now with external members, is working closely with the Commission to ensure the successful implementation of the strategy.

It has been an honour to serve as the Chairperson and to work with the Commission to cultivate a culture of innovation, integrity, and high performance within the Queensland public sector.

Mike Kaiser

Chairperson
Public Sector Governance Council

Public Sector Commissioner's message

As the Commissioner of the Public Sector Commission (the Commission), I am pleased to present our 2023–24 annual report.

At the heart of our mission lies an unwavering dedication to fostering a public sector that embodies the public service values, ethics and conduct. By focusing on integrity, promoting public good, accountability, transparency, and a commitment to system of government, we understand that these values are not just words; they are the foundation of trust between the government and the community we serve. Our role as the Queensland public sector's central human resource agency is pivotal in shaping a workforce that is not only capable but aligned with these values.

Over the past year, we have undertaken significant initiatives to strengthen workforce integrity, impartiality and capability, while remaining committed to health and safety. We have achieved this by collaborating with the Queensland public sector workforce, public sector unions and organisations to drive impactful and tangible change, including through the continuation of embedding legislative changes and directives implementation as part of the *Public Sector Act 2022* (the Act).

The Act has provided a framework for modernising our public sector and promotes a culture of continuous improvement while ensuring that our workforce is equipped to meet the evolving needs of the community. In alignment with the Act, we have developed eight new directives in 2023–24, including the Preventing and responding to sexual harassment in the workplace (Directive 12/23).

The Preventing and responding to sexual harassment in the workplace (Directive 12/23) commenced on 28 July 2023 and focuses on preventing and responding to sexual harassment. The directive mandates agencies to take approaches to sexual harassment complaints that prioritises the safety and autonomy of complainants and adopts gender and trauma-informed approaches. It also requires improved timely responses to complaints, improved communication with all parties about process and outcomes, and the establishment of Sexual Harassment Contact Officer roles in agencies for confidential support. The directive further helps to position Queensland as a leader in addressing workplace sexual harassment, demonstrating our commitment to fostering safe and respectful work environments for all.

Additionally, we commenced development of a further six directives and commenced foundational work in 2023–24 to establish a centralised complaints clearinghouse. Set to revolutionise public sector accountability by streamlining complaints handling processes, work is well underway through the strategic deployment and initiation of the Complaints Clearinghouse Program, which will include the establishment of a complaints handling improvement centre.

The Commission has also focused on implementing enduring changes that enhance public administration, culture, and leadership across the sector. Key highlights of our efforts being the development and implementation of our:

- Even better public sector for Queensland strategy 2024–2028 (Even better strategy): a five-year roadmap with six key goals for continuous improvement and excellence in service delivery.
- Even better public sector for Queensland action plan 2024 and 2025 (Even better action plan): the first plan in bringing the strategy to life with alignment to the focus areas of our work, our workforce and our workplace.

- Reframing the Relationship Plan: a pivotal milestone in our ongoing commitment to fostering a transformative relationship with Aboriginal peoples and Torres Strait Islander peoples.
- State of the sector report 2024: an insightful comprehensive overview of data, analysis and insights on the Queensland public sector workforce.
- Queensland public sector LGBTIQ+ action plan 2023–2025 (LGBTIQ+ action plan): promoting inclusivity and diversity within our workforce.

A major milestone particularly has been the release of our Even Better strategy and accompanying Even Better action plan—an achievement I am deeply proud of. The strategy serves to help Queensland’s public sector evolve over the next five years while continuing to serve with integrity, professionalism, and commitment to better outcomes for our community.

Developed by the Commission for the sector, the Even better strategy and Even better action plan not only acknowledges the great work that Queensland public servants do every day but outlines clear actions to ensure the public sector remains responsive to community needs, both now and into the future.

The Even better strategy also outlines our roadmap for delivering improved outcomes for Queensland. As part of this, we have a unique opportunity to review and enhance our Employee Value Propositions (EVPs). This enhancement will enable us to better embody our Code of Conduct in our daily actions, reinforcing our commitment to excellence in public service.

Upholding the highest standards of conduct is critical. It emphasises the importance of impartiality and reinforces our commitment to ethical behaviour, aligned with the *Public Sector Ethics Act 1994* (PSE Act). This further enhances the integrity of our workforce.

Building on this, and in providing further support for the sector, we have maintained a strong focus on several other key initiatives in 2023–24. This has included our Inclusion and diversity strategy 2021–2025, Regional Collaborative Governance Model, Flex-connect framework, and Working for Queensland survey.

As we reflect on all our achievements this past year, it’s clear our work is deeply intertwined in the values, ethics and code of the Queensland public sector. The Commission is dedicated to building a workforce that not only meets but exceeds community expectations. By delivering our services with professionalism and respect, we are ensuring the integrity and effectiveness of the public sector. This is a core part of our mission and something we are profoundly committed to.

I would like to extend my gratitude to all members of the Queensland public service for their ongoing dedication and hard work. Together, we are creating an even better public sector for Queensland that is not only capable and professional but also inclusive, resilient, ready to meet the challenges of the future and committed to upholding the values that define us.

David Mackie

Public Sector Commissioner
Public Sector Commission

About us

The Commission is a small and dynamic central agency of the Queensland Government. We are dedicated to supporting Queensland's diverse public sector workforce.

The Commission was established on 1 July 2008 under the now repealed *Public Service Act 2008*. As of 1 March 2023, the Commission operates under the *Public Sector Act 2022*⁶ (the Act).

Our strategic plan 2023–27

Our vision is a public sector of excellence that delivers quality services and outcomes for all Queenslanders.

Our purpose

The Commission provides system leadership and stewardship of Queensland's public sector workforce by focusing on performance, integrity, capability and culture.

Our objectives

- Implement a modern employment framework.
- Build public sector capacity and capability to effectively serve the community.
- Ensure the public sector is equitable, diverse, inclusive and respectful.
- Ensure public sector leadership drives high performance, integrity and accountability.

Our responsibilities

The Commission's functions are set out in section 207 of the Act and include:

- Providing system leadership and stewardship of the public sector.
- Building and maintaining the capability and capacity of the public sector.
- Promoting equity, diversity, respect and inclusion in the public sector.
- Enhancing and promoting a culture of integrity, ethical behaviour and decision-making across the public sector.
- Promoting a culture of continuous improvement and support to public sector entities to identify and manage workforce issues.
- Building leadership capability and facilitating the development of a highly skilled chief executive service and senior executive service, including for example, through the use of mobility arrangements.
- Supporting agencies to develop the capability of the public sector to serve the people of Queensland and the government efficiently and effectively.
- Promoting the public sector principles.
- Reporting annually to the Premier on the application of the public sector principles within public sector entities.
- Enhancing the public sector's leadership and management capabilities in relation to disciplinary matters.
- Facilitating the purposes of the chief executive service and the purposes of the senior executive service and senior officer positions.
- Supporting the Council to perform its functions under the Act.
- Monitoring and reporting to the Council about the workforce profile of the public service.

⁶ <https://www.legislation.qld.gov.au/view/html/inforce/current/act-2022-034>

Our workforce reporting

Under Section 207 (2)(m) the Act, the Commission is responsible for workforce reporting.

During 2023–24, the Commission released:

- the State of the sector report 2024⁷, providing access to more data, more detailed explanations and more insights than before
- the Working for Queensland Survey results for 2023
- Conduct and Performance Excellence (CaPE) data – annual reporting of information about work performance matters handled by each agency in accordance with section 128 of the Act.

Our values

The Commission adheres to the ethics values as set out in the PSE Act⁸, which contains four principles fundamental to good public administration:

- Integrity and impartiality
- Promoting the public good
- Commitment to the system of government
- Accountability and transparency.

The Commission also follows the Queensland Government public service values:

- Customers first
- Ideas into action
- Unleash potential
- Be courageous
- Empower people.

More information

Visit our website⁹ to learn more about our business areas and their functions.

⁷ <https://www.psc.qld.gov.au/state-of-the-sector-report.aspx>

⁸ <https://www.legislation.qld.gov.au/view/pdf/inforce/current/act-1994-067>

⁹ <https://www.psc.qld.gov.au/about.aspx>

Even better public sector for Queensland

The Even better strategy¹⁰ and the accompanying Even better action plan builds on the sector's strengths and recognises the value of an even better public sector.

The Even better strategy responds to key findings from Professor Peter Coaldrake's *Let the Sunshine In: Review into Queensland public sector workforce Final Report* (the Coaldrake Report), and in particular, the recommendation for the Commission to rejuvenate the capability and capacity of the Queensland public sector and step into its key role. This independent review provided the Commission with both the platform, and the authorising environment, to deliver a bold new strategy for public sector improvement.

The Even better strategy is shaped around three focus areas:

- Our work – our ways of working
- Our workforce – our capability
- Our workplace – our environment.

The following six goals have been set to help ensure the activities remain focused:

1. We are better equipped to respond to complex challenges.
2. We are better connected to the community.
3. We better enable people to build their public sector experiences.
4. We better identify future leaders and grow diverse potential.
5. We provide better opportunities for current and future public servants to perform at their best.
6. We better support our people to make decisions that serve the interests of Queenslanders.

Delivery of Even better strategy actions

In 2023–24, following release of the Even better strategy and Even better action plan in March 2024, progress has been made on delivering the 18 actions including:

- publishing the State of the Sector report 2024 on 11 June 2024. This new annual workforce report provides government, the sector, and the community with detailed workforce information about the public sector
- developing a sector-wide program syllabus for induction and onboarding on the craft of public service aimed at helping both new and current employees with the knowledge they need to understand and thrive in the public service
- developing a workforce planning process for the sector focused on building and maintaining the sector's core internal capability
- developing a chief executive performance leadership framework and performance expectations which promote contemporary, inclusive, and accountable leadership practices aligned to the Act, for refinement and implementation by early 2025
- developing a new framework for a sector-wide non-frontline graduate program aimed at launching and supporting meaningful public sector careers.

¹⁰ <https://www.psc.qld.gov.au/evenbetter/strategy.aspx>

Office of the Special Commissioner, Equity and Diversity

The Office of the Special Commissioner, Equity and Diversity continues to support the Queensland public sector to progress equity and diversity and identify disparities. These initiatives aim to enhance policy, procedures and practice that improve employment outcomes for:

- women
- people with disability
- Aboriginal peoples and Torres Strait Islander peoples
- culturally and linguistically diverse people
- LGBTIQ+ people.

Key outcomes

In 2023–24, key outcomes included:

- supporting the sector to reduce the gender pay gap in the Queensland public sector from 5.38% in June 2023 to 5.10% in June 2024¹¹
- identifying gender equitable employment conditions for women in the public sector, and supporting the development and introduction of:
 - ten days paid reproductive health leave
 - paid superannuation on unpaid parental leave
- increasing the transparency and availability of equity and diversity data, including publishing the annual 2023 Queensland public sector Gender pay equity dashboard¹²
- promoting inclusive recruitment processes through Action 18 of the Even better strategy, which will identify the tools and resources to support inclusive recruitment and selection processes and more diverse appointments across the sector
- supporting the second annual equity and diversity audit for public sector agencies which:
 - built on a sector-wide evidence base
 - increased awareness of equity and diversity issues
 - promoted data driven strategies to address inequities
- supporting the first equity and diversity audit for 19 public sector entities, 10 government owned corporations and 16 Hospital and Health Services
- supporting development of effective equity and diversity plans based on audit evidence for each agency, entity, and government owned corporation
- continuing to co-sponsor the Executive Women’s Network for the most senior women in the public sector, with five events in 2023–24
- developing and supporting implementation of a nation-leading framework for preventing and responding to sexual harassment in the sector, including:
 - a sexual harassment directive and a model policy template – preventing and responding to workplace sexual harassment¹³
 - a whole of government sexual harassment contact officer network
 - supporting resources for managers and employees
- continuing collaboration with other Australian public sector jurisdictions, to contribute to the national agenda on the gender pay equality reporting regime
- partnering with the Australian Retirement Trust to develop a pilot program to address the retirement income gap for women.

¹¹ MOHRI Data June 2024

¹² https://www.psc.qld.gov.au/_publications/Queensland-public-sector-Gender-pay-equity-dashboard-2023.pdf

¹³ https://www.forgov.qld.gov.au/_data/assets/word_doc/0026/519083/Model-policy-template-preventing-and-responding-to-workplace-sexual-harassment.docx

Financial summary

A comprehensive view of the Commission's financial performance is provided in the financial statements section of this report.

During the 2023–24 financial year, the Commission has continued with its core service delivery to:

- implement a modern employment framework
- build public sector capacity and capability to effectively serve the community
- ensure the public sector is equitable, diverse, inclusive and respectful
- ensure public sector leadership drives high performance, integrity and accountability.

The Commission continues to deliver high quality strategies, programs and advice on public sector workforce matters to support Queensland Government agencies to deliver on their strategic vision, purpose and objectives. During 2023–24, the Commission also continued to support the:

- work program of the Office of the Special Commissioner (Equity and Diversity) in relation to improved equity and diversity planning and reporting, and address gender-based disparities in the public sector
- progression of the foundation phase of a Queensland complaints clearinghouse and work with agencies adopting a continuous improvement approach to complaints handling.

Revenue

Total revenue for the Commission was \$20.14 million in 2023–24, an increase of \$3.89 million from the previous financial year. Appropriated revenue increased by \$3.05 million which was primarily due to additional funding received for the integrity reforms and appropriation deferred from the previous financial year.

Non-appropriated revenue, consisting of user charges, grants and contributions and other revenue increased by \$0.85 million compared to 2022–23, primarily due to an increase in cost recoveries for recruitment and investigative services performed by the Commission on behalf of the government. Additionally, there has been an increase in staff seconded to the PSC from other government departments where those departments have continued to pay the staff.

Expenditure

Total expenditure for the Commission was \$20.14 million in 2023–24, an increase from the previous financial year of \$3.89 million.

Employee expenditure increased by \$3.25 million from the previous financial year primarily due to a combination of increases in the full-time equivalent employees during 2023–24 to support integrity reforms, the Queensland complaints clearinghouse and enterprise bargaining arrangements. In addition, there's been an increase in chief executive recruitment services performed by the Commission on behalf of the government.

Supplies and services expenditure increased minimally by \$0.67 million from the previous financial year primarily due to additional spending on contractors and accommodation charges to support the work of the Queensland complaints clearinghouse.

Other expenses remained consistent with the previous year.

Explanations for major variances between the Commission's financial performance and its 2023–24 budget are disclosed in the accompanying Financial Statements.

Financial position

The Commission's net asset position decreased by \$0.30 million from the previous financial year. This is primarily due to decreased cash, intangible assets and payables. The Commission's assets are primarily represented by cash, receivables and prepaid assets and are offset by amounts owed for payables and employee benefits.

Explanations for major variances between the Commission's financial position and its 2023–24 budget are disclosed in the accompanying financial statements.

Chief Finance Officer assurance

In accordance with the requirements of the *Financial Accountability Act 2009*, the Chief Finance Officer has provided the Commissioner with a statement confirming, as required by section 54 of the Financial and Performance Management Standard 2019, the financial internal controls of the department are operating efficiently, effectively, and economically.

The statement indicated no deficiencies or breakdowns in internal controls that would impact adversely on the Commission's financial governance or financial statements for the year.

Performance

Government's objectives for the community

The Commission contributed to the Queensland Government's objectives for the community¹⁴ by:

- preparing agencies for the future of work through workforce strategy and capability building initiatives
- building an inclusive and diverse Queensland public sector workforce
- strengthening the sector's capability in fostering safe, respectful and inclusive workplace cultures
- promoting strategies and practices to create mentally healthy workplaces
- continuing to build the sector's capability in the prevention and response to domestic and family violence (DFV).

Strategic objectives

This section reports on the Commission's performance in relation to our strategic plan 2023–2027.

Strategic objective 1: Implement a modern employment framework

a. Lead implementation of the *Public Sector Act 2022* (the Act) for a fair and integrated public sector:

- Developed and published eight new directives made under the Act, in consultation with public sector organisations and unions.
- Commenced development of a further six new directives, including through partnership with the Office of Industrial Relations, the new Reproductive Health leave directive.
- Supported public sector organisations to implement and embed new and existing directives made under the Act, by developing supporting resources and providing targeted advice.
- Held monthly meetings with human resources professionals from across the sector to support the implementation of the Act and employment framework.
- Published the Queensland public service customer complaint management framework¹⁵ and Queensland public service customer complaint management guideline¹⁶ to assist public service entities in establishing and implementing systems for dealing with customer complaints.
- Regularly updated members of the community of practice for ethical behaviour through meetings and newsletters on best practice approaches aligned to the Act, and supporting members to solve issues, develop capability and model behaviour.
- Provided targeted advice to the sector on complex performance and conduct matters.
- Conducted reviews into work performance matters and assisted agencies in resolving matters appropriately in accordance with chapter 3, part 9, division 3 of the Act.
- Continued to manage the framework for the oversight of senior public service employee (SES 3 and above) corrupt conduct complaints devolved by the Crime and Corruption Commission in response to the Coaldrake Report.
- Monitored policy implementation and published annual data about work performance matters handled by prescribed entities in accordance with section 128 of the Act.
- Monitored policy implementation and informed decision-making by collecting quarterly data about the conversion to permanent employment of non-permanent employees and employees who act at, or who are seconded to, higher classifications.
- Collected annual entity data about the implementation of Supporting employees affected by workplace change (Directive 01/22)¹⁷ and monitored policy implementation to inform decision-making.

¹⁴ <https://www.qld.gov.au/about/how-government-works/objectives-for-the-community>

¹⁵ https://www.forgov.qld.gov.au/_data/assets/pdf_file/0032/405788/Queensland-Public-Service-Customer-Complaint-Management-Framework.pdf

¹⁶ <https://www.forgov.qld.gov.au/pay-benefits-and-policy/directives-policies-circulars-and-guidelines/queensland-public-service-customer-complaint-management-guideline>

¹⁷ <https://www.forgov.qld.gov.au/pay-benefits-and-policy/directives-policies-circulars-and-guidelines/supporting-employees-affected-by-workplace-change-directive-0122>

- Oversaw the making of the *Public Sector Ethics Regulation 2023* to continue arrangements in the previous Regulation whereby prescribed entities may apply the code of conduct that applies to public service agencies under the PSE Act.
- Developed and implemented the Guideline for public sector employees contesting elections¹⁸, to replace the Public sector employees contesting elections (Circular 01/22), and to align to the Act and support the 2024 State General Election Guidelines on the caretaker conventions.
- Partnered with the DPC to develop a joint Reframing the relationship plan¹⁹ that promotes cultural capability and cultural safety which meets our obligations under the Part 3 of the Act.
- Engaged with agencies to support the development of and influence the implementation of reframing the relationship plans as required by the Act, while taking a lead responsibility for the 'Workforce and Leadership Planning' component of the Reframing the relationship plan.
- Provided advice to agencies in relation to the establishment of new entities in the public sector and their status as public service or public sector entities under the Act.
- Prepared and obtained Governor in Council approval of eight public service departmental arrangements notices for machinery-of-government changes.
- Provided targeted advice to the sector on the employment of chief executives and senior executives.

b. Develop, review and implement directives to support consistent application of the employment framework:

- Developed and published eight new directives made under the Act, in consultation with public sector organisations and unions.
- Supported public sector organisations to implement and embed new and existing directives made under the Act, by developing supporting resources and providing targeted advice.
- Continued to embed the Preventing and responding to workplace sexual harassment (Directive 12/23)²⁰ by supporting public sector organisations to implement directive requirements, including a stand-alone policy on sexual harassment prevention and a person-centred support and advisory service.
- Commenced a review of the Support for employees affected by domestic and family violence (Directive 03/20)²¹ to ensure the future focus and current objective are consistent with Queensland's domestic and family violence reform agenda.

c. Support the sector to recruit a diverse workforce:

- Developed a recruitment and selection summary guide to support public sector entities in implementing requirements under the Act and Recruitment and selection (Directive 07/23)²².
- Led discussions with Executive Leadership Teams about the new approaches to recruitment and selection.
- Commenced engagement with the sector to understand resource requirements that will support implementation of the recruitment and selection directive. The engagement will inform Action 18 of the Even better action plan for inclusive recruitment and selection.
- Provided support and advice through the Aboriginal and Torres Strait Islander career pathways service to enable sector-wide culturally appropriate recruitment and selection processes, and to strengthen the cultural capability of the sector.
- Facilitated targeted recruitment through the Aboriginal and Torres Strait Islander career pathways job and mobility pool.
- Supported the development of culturally safe workplaces by providing culturally supportive resources and tools, leadership content and self-assessment tools to measure cultural capability.

¹⁸ <https://www.forgov.qld.gov.au/pay-benefits-and-policy/directives-policies-circulars-and-guidelines/public-sector-employees-contesting-elections>

¹⁹ <https://www.premiers.qld.gov.au/publications/categories/plans/reframing-the-relationship-plan.aspx>

²⁰ <https://www.forgov.qld.gov.au/employment-policy-career-and-wellbeing/directives-policies-circulars-and-guidelines/preventing-and-responding-to-workplace-sexual-harassment-directive-1223>

²¹ <https://www.forgov.qld.gov.au/pay-benefits-and-policy/directives-policies-circulars-and-guidelines/support-for-employees-affected-by-domestic-and-family-violence-directive-0320>

²² <https://www.forgov.qld.gov.au/pay-benefits-and-policy/directives-policies-circulars-and-guidelines/recruitment-and-selection-directive-0723>

- Supported sector-wide recruitment by sharing opportunities from agencies for participants of the Aboriginal and Torres Strait Islander career pathways service to play key roles as panel members in the recruitment and selection process of numerous roles.
- Engaged with the National Public Sector Commission's cross-jurisdictional working group to support First Nations employment outcomes and cultural capability.
- Supported the Chief Executive Service through:
 - the recruitment and selection process for nine chief executive appointments
 - the movement of four chief executives following machinery of government changes
 - the reappointment and extension of contracts of two directors-general
 - the separation of four directors-general.
- Streamlined the processes to support efficient sector recruitment while maintaining the Queensland Government's commitment to employment security.
- Continued to support and lead the successful Inclusion and Diversity community of practice (160 members) at monthly meetings and presentations focussed on inclusive recruitment in 2024.

d. Develop policy options to address gender-based disparities in employment:

- Gained approval of new gender equitable policies including reproductive health leave and payment of superannuation on paid and unpaid parental leave up to 52 weeks.
- Included an action within the Queensland public sector LGBTIQ+ action plan²³ to undertake a literature review of the existing employment experience of different identities within the LGBTIQ+ community. This is to identify how government can more effectively address specific issues or barriers, including issues related to underrepresented identities and intersectionality (e.g. trans, nonbinary and gender diverse, intersex, bi+, asexual) to address gender-based disparities in employment.

Strategic objective 2: Build public sector capacity and capability to effectively serve the community

a. Develop and implement a future-focused, five-year sector-wide strategy to build a public sector of excellence:

- Developed and launched the Even better strategy and Even better action plan, and commenced implementation.
- Continued to work with agencies and individual practitioners to improve understanding of the Working for Queensland survey data and how it can be used to inform workforce management and organisational development.
- Conducted a review of the internal mobility platform Talent Now and implemented recommendations from the review.
- Researched current non-frontline graduate talent acquisition campaigns and programs across the public sector to create a sector wide view of investment and approaches.
- Delivered in-person capability development masterclass for HR Practitioners.

b. Lead sector-wide approaches to attraction and retention, and position the Queensland Government as an employer of choice:

- Identified core public sector skills (policy, digital/data and human resources) through workforce planning. These professions and core functions identified will build and maintain the sector's core internal capability to support the work of government.
- Designed a new sector-wide non-frontline graduate program. This program aims to create a consistent experience across the sector for incoming graduates and to also create a pathway for our future public sector workforce.
- Commenced market research to inform development of a Queensland Government employee value proposition and employer brand. This project will deliver a public campaign that promotes the diverse opportunities that exist across the sector and clearly explain why the sector is a great place to build a career.

²³ https://www.forgov.qld.gov.au/__data/assets/pdf_file/0026/413666/Queensland-public-sector-LGBTIQ-Action-plan-2023-2025.pdf

- Delivered live online webinars to assist HR Practitioners in implementing the Recruitment and selection (Directive 07/23).
- Facilitated eight meetings of the Talent Acquisition community of practice, comprised of agency nominated representatives from across the sector to support best-practice and collaboration in the areas of employer value proposition, employer brand, and recruitment.
- Implemented improvements to Commission led sector-wide systems and processes to deliver operational and financial efficiencies.
- Supported the Institute of Public Administration Australia (IPAA) Queensland to deliver their thought-leadership program by:
 - supporting the annual Chief Executives and Emerging Leaders Breakfast attended by about 600 people on the 8 May 2024
 - hosting the International Women's Day Stewards on the Couch in partnership with ANZSOG, attended by about 160 people
 - coordinating the annual Irene Longman Oration, delivered by Rachel Hunter and attended by around 100 senior leaders
 - delivering two Stewards on the Couch events: Jasmina Joldić PSM and David Mackie
 - supporting the Challenger series event on the topic of preventative health from cradle to grave
 - launching the IPAA Queensland CEO Forum in partnership with QSuper
 - holding educational events, including the new Mastercraft seminar on administrative and public law
 - hosting the launch of the new edition of the Australian Policy Handbook in partnership with the University of Queensland
 - developed knowledge resources and online content designed to challenge and promote thinking on emerging issues and contemporary practice in public sector leadership and public policy.
- Developed and supported the senior executive service (SES) to drive sector-wide leadership, collaboration and performance, which included:
 - providing advice on the senior executive and chief executive service employee lifecycle (attraction, recruitment, onboarding, development, retention, separation) and coordination of the chief executive performance assessment and agreement process.

c. Improve strategic workforce planning capability to ensure the sector can meet emerging and future challenges:

- Led the development of the sector's strategic workforce planning capability and maturity. Chairing a cross-sector working group, the Commission has conducted and analysed the annual sector capability and maturity survey and developed a workforce planning training needs analysis.
- Released contemporary strategic workforce planning tools²⁴ including agency requirements, the Strategic workforce planning framework and supporting factsheets.
- Supported the sector to develop effective equity and diversity plans, as part of workforce planning.
- Coordinated sector-wide ANZSOG scholarships for senior executive leadership capability development, including for:
 - three participants in the Executive Fellows program
 - four participants in the Executive Master of Public Administration
 - three participants in the Strategic Leadership program.
- Provided a fortnightly SES communique promoting internal opportunities for senior executives.

²⁴ <https://www.forgov.qld.gov.au/recruitment-performance-and-career/workforce-planning/workforce-statistics-and-tools>

- In partnership with DPC and the Department of Regional Development, Manufacturing and Water led the implementation of a collaborative governance model to leverage regional leadership networks and enhance system stewardship for regional delivery.

d. Facilitate executive development of senior leaders and future senior leaders to drive performance and culture, and build a talent pipeline:

- Provided cultural capability feedback on chief executive performance agreements
- Lead an Executive Women's Network to support and connect the sector's most senior women.

Strategic objective 3: Ensure the public sector is equitable, diverse, inclusive and respectful

a. Develop policy settings and programs to increase sector-wide cultural capability and safety that contributes to reframing the Queensland Government's relationship with Aboriginal peoples and Torres Strait Islander peoples:

- Led initiatives within the Commission and supported departmental initiatives that recognise, acknowledge and maintain Aboriginal and Torres Strait Islander cultures and heritage, including promotion of culturally significant days and events. This also included the First Nations Leadership and Reform (FNLR) team within the Commission supporting the sector through the Aboriginal and Torres Strait Islander career pathways service²⁵.
- Participated in cultural capability, significant days and events for Aboriginal peoples and Torres Strait Islander peoples, including:
 - 26 January, not just known as Australia Day but also referred to as Invasion Day and Survival Day
 - 13 February, the 16th anniversary of the National Apology
 - 21 March, Closing the Gap Day
 - 25 April, ANZAC Day - remembering our forgotten soldiers
 - 26 May, National Sorry Day
 - 27 May, Anniversary of the 1967 Referendum
 - 29 May, Anniversary of the Torres Strait Islander Flag
 - 3 June, Mabo Day.
- Delivered Commissioner messages, career pathways electronic direct mail cultural capability content, toolbox sessions, morning teas and privilege walk activities during National Sorry Day, the anniversary of the 1967 Referendum, National Reconciliation Week and Mabo Day.
- Delivered during National Reconciliation Week (NRW) activities including:
 - a NRW online toolbox session: providing an overview about NRW and the history behind significant dates
 - a NRW morning tea: bringing the Commission staff together to connect and engage in conversation around the significant events that shape the week
 - Privilege Walk: a walk to engage in conversation around the disadvantage, history implications, societal privileges, and to provide a safe space to discuss our experiences and understand the potential barriers that First Nations peoples face within society
 - a Mabo Day online toolbox session: developed for staff regarding the history of Mabo Day.
- Facilitated nine meetings with the Queensland First Nations Ambassadors for Change group, supporting the sector to strengthen its cultural capability and incorporate the perspectives of First Nations peoples across policy development.
- Embedded guiding principles in all new directives highlighting chief executive obligations under the Act relating to reframing the Queensland Government's relationship with

²⁵ <https://www.forgov.qld.gov.au/recruitment-performance-and-career/career-development/aboriginal-and-torres-strait-islander-career-pathways-service>

Aboriginal peoples and Torres Strait Islander peoples, and how cultural safety can be promoted by agencies when implementing the directive.

- Engaged members of the Queensland First Nations Ambassadors for Change group during consultation on the development of new directives.

b. Deliver the Aboriginal and Torres Strait Islander Career Pathways service to increase First Nations leadership across the sector:

- Delivered the service to a total of 303 service users, made up of 162 participants, 85 supervisors and 56 agency representatives from a total of 23 partner agencies.
- Leveraged existing investments within partner agencies to deliver and provide access to:
 - cross-agency job and mobility opportunities
 - cross-agency leadership and capability development opportunities
 - networking and events
 - yarning circles
 - knowledge circles
 - leadership and culturally appropriate tools and resources
 - self-assessment tools
 - online community.
- Supported 53 mobility opportunities, enabling participants to progress into higher duties, at-level mobility or secure permanent roles, with nine of those temporary and permanent opportunities secured through the career pathways job pool and a total of 16 opportunities secured at AO8 level and above.
- Provided support to 18 agencies with the recruitment of 20 roles through Talent Now, known as the Career pathways job pool.
- Completed production of 18 fortnightly e-newsletters promoting service user and leader profiles, cross sector learning, development opportunities and culturally significant information and leadership content.
- Produced 48 job board e-messages promoting career pathways job pool opportunities and non-career pathway opportunities including formal secondments, job shadowing and mentoring, job swaps or agency to agency arrangements.
- Completed 77 cross-agency learning and development opportunities made available by partner agencies, with 28 of those accessed by service users.
- Undertook engagement with three Aboriginal and Torres Strait Islander and non-Indigenous career guides and cultural advisors to support the individual networks and leadership development of Aboriginal and Torres Strait Islander employees and their supervisors.

c. Develop evidence-based strategies to improve employment outcomes for diversity groups – including achieving diversity targets and improving representation in leadership roles:

- Collaborated with other jurisdictions regarding the implementation of the Disability Royal Commission recommendations.
- Designed and commenced the sector-wide Respect and inclusion priorities plan 2024–26.
- Conducted a mid-cycle review of the Inclusion and Diversity strategy 2021–2025 to provide a view of progress thus far so that future directions can be determined.
- Delivered the 2023 annual Working for Queensland survey across 68 entities with 69,090 employees.
- Reviewed data definitions and Working for Queensland survey questions as they relate to inclusion and diversity.
- Reviewed directives and policies which were circulated for review with a view to ensuring they are inclusive of people from diverse backgrounds.
- Delivered monthly inclusion and diversity community of practice sessions to support inclusive work environments, resource sharing and promoting best practices and initiatives.
- Conducted sector-wide and interjurisdictional engagement to finalise a sector-wide adjustments guide and supporting resources for people with disability to improve consistency in approach and outcomes.

- Commenced research to identify how marginalised employees are affected by sexual harassment. This research can inform interventions that will most effectively reduce harmful and unprofessional behaviours in the workplace.
- Collaborated with Queensland Shared Services to introduce enhancements to the Aurion payroll system to align with the updated *Births, Deaths and Marriages Registration Act 2023*.

d. Invest in programs and initiatives that build workplace cultures and practices where all employees feel safe, respected and included:

- Continued to embed the Preventing and responding to workplace sexual harassment (Directive 12/23) by supporting public sector organisations to implement directive requirements including a stand-alone policy on sexual harassment prevention, a person-centred support and advisory service, and procuring a provider to deliver sector-wide training for all employees.
- Commenced a review of the Support for employees affected by domestic and family violence (Directive 03/20) to ensure the future focus and current objective are consistent with Queensland's domestic and family violence reform agenda.
- Continued support and funding for the Queensland public sector LGBTIQ+ steering committee.
- Collaborated with the Queensland public sector LGBTIQ+ steering committee to deliver sector-wide initiatives to improve outcomes for employees of sexual or gender diverse identities, including commencing delivery of the LGBTIQ+ action plan.
- Ensured the sector continued to foster safe and respectful workplaces for LGBTIQ+ employees through the LGBTIQ+ action plan and through:
 - developing inclusive cultures where all employees feel safe, valued, accepted and supported, and can participate equally
 - improving the knowledge base for LGBTIQ+ workforce issues
 - creating greater awareness and improved understanding in the workplace about the LGBTIQ+ community
 - building sector leaders' capability to fulfil their obligations related to equity and diversity in their organisation (under the Act)
 - embedding a human-centred approach to human resource policy and practice and building capability to ensure workplaces are accessible, safe, and consider the interconnections of a person's identity and circumstances
 - reducing the incidence of sexual harassment and workplace bullying disproportionately affecting the LGBTIQ+ workforce.

Strategic objective 4: Ensure public sector leadership drives high performance, integrity and accountability

a. Support the Public Sector Governance Council (the Council) in their role of system leadership and stewardship, and to oversee public sector governance:

- Supported the Council in their consideration of public sector workforce issues including:
 - the implementation of the Even better strategy and Even better action plan
 - public sector diversity targets
 - monitoring the number of senior executive roles
 - machinery of government changes
 - public sector workforce issues.

b. Develop a framework for managing and supporting the senior executive service to improve mobility, collaboration and performance:

- Developed the new Chief executive performance leadership framework and performance expectations as part of Action 10: Purpose driven leadership of the Even better action plan. This has been developed for implementation from early 2025 to promote contemporary, inclusive, and accountable leadership practices aligned to the Act.

c. Establish future focused public sector capability:

- Facilitated and brokered leadership and management capability development offerings for targeted leadership cohorts, including:
 - delivering masterclasses and webinars in person and live online as part of the 2023–2024 Queensland public sector leadership development series with 5,975 confirmed attendances
 - providing eight fully funded scholarships to the Public Sector Management Program which included four scholarships to emerging leaders and four to Aboriginal and/or Torres Strait Islander employees.
- Supervision of LEAD4QLD (a leadership capability assessment and development program) and the online Competency Compass tool until April 2024, to strengthen sector-wide leadership capability.
- Delivered two community of practice meetings for practitioners implementing competency frameworks in their agencies to help guide capability building. The meetings provided an overview of the Queensland Government Customer and Digital Group's Queensland public sector digital strategy and the Even better strategy with Even better action plan, and the opportunities for collaboration and input across the sector from HR practitioners.
- Commenced investigation of options for future-focussed capability including the development of a public service induction and onboarding program, the development of a sector-wide plan that focuses on the development of the core expertise across the sector, and a development program for executives focused on sector stewardship and systems thinking.

d. Design and implement new approaches to public sector reviews to deliver system reforms

- The Commission's review work to reform the sector focused on the development of the Even better strategy and Even better action plan launched in March 2024, and the implementation of high priority actions.

e. Develop a workforce data insights strategy to support evidence-based decision making and improved performance:

- Developed and published the new State of the sector report 2024 as part of Action 14 (Transparent employment reporting) of the Even better action plan to provide government, the sector and the community with key information and insights about the public sector workforce.
- Implemented the first stage of technology and process improvements to streamline and optimise the capture and analysis of sector-wide workforce data.

Service delivery statements

Service standards	2023–24 Target/Est.	2023–24 Est. Actual
Overall participant satisfaction with the Commission’s leadership development offerings	85%	91%
Client satisfaction with specialist workforce services advice ¹	85%	53%
Overall stakeholder satisfaction with the Commission’s role in providing services for a high-performing public sector	85%	71%
Cost per participant at Commission leadership development offerings	\$250	\$98
Cost per employee of conducting annual sector-wide employee opinion survey	\$3.00	\$2.69

Notes:

¹ Factors that may have contributed to the variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual include the commencement of new employment framework settings through the *Public Sector Act 2022* and the introduction of additional policy settings through newly issued directives.

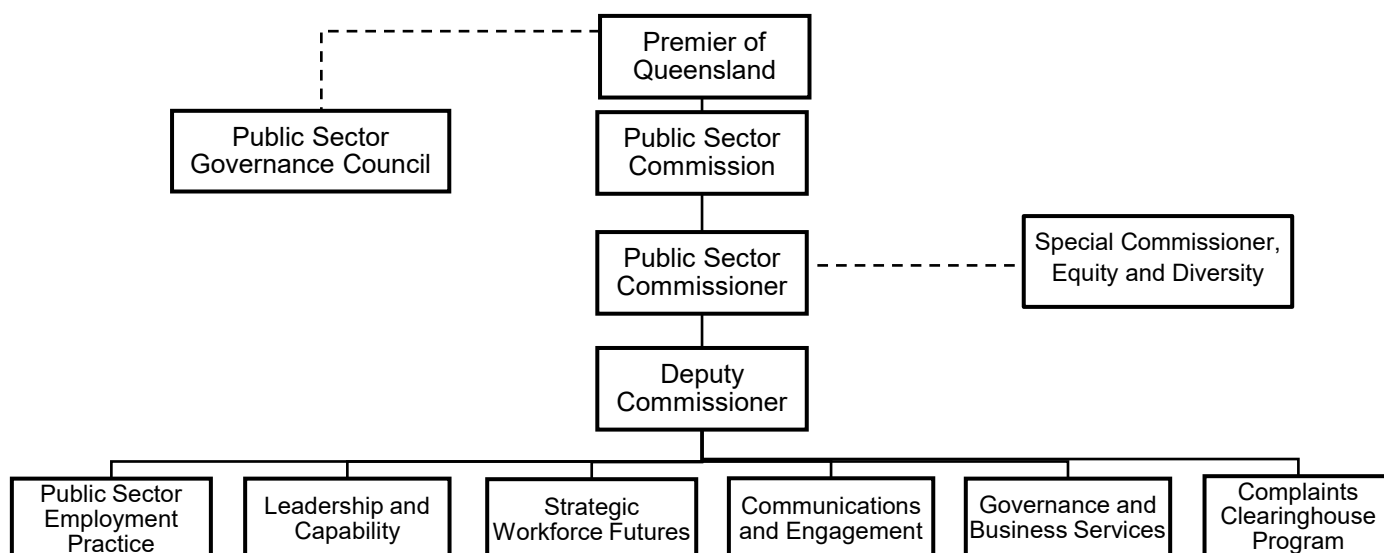
Future direction

In 2024–25, the Commission will work with sector agencies to:

- continue implementing the Even better strategy and actions outlined in the Even better action plan, in partnership with key departments and agencies
- provide strategic advice to the Council
- provide dedicated and focused support to the sector to implement the requirements of the Act, including equity, diversity, respect and inclusion; recruitment and selection; and reframing the relationship with First Nations people
- drive improved diversity and inclusion outcomes through the Special Commissioner's audit processes, report against sector-wide targets for key diversity groups, including delivery of the Inclusion and diversity priorities plan 2024–26
- review and update the public sector employment framework to embed to the Act and drive continuous practice improvement across the sector
- support agencies to promote respectful and inclusive workplace cultures, including through the sexual harassment framework, to support safe and inclusive workplaces for all employees
- continue to support and deliver initiatives that improve equity and diversity outcomes, such as the provision of superannuation on both paid and unpaid parental leave, the development of a directive to provide reproductive health leave, and the review of the Support for employees affected by domestic and family violence (Directive 03/20)
- continue to deliver the LGBTIQ+ action plan and Respect and inclusion priorities plan 2024–25, including provision of the resources to support flexible work for executives and frontline workers, the phased implementation of employment recommendations from the Disability Royal Commission, and the rollout of strategies for improving workplace culture and reducing bullying, harassment and other forms of unprofessional behaviours
- initiate the foundation stage of the complaints clearinghouse program, including the establishment of a complaints handling improvement centre, to commence immediate activities to improve complaints handling across government
- continue coordinating the Executive Women's Network and other initiatives to support the development of women in leadership in the Queensland public sector
- expand the Aboriginal and Torres Strait Islander career pathways program to develop and support more First Nations employees into management and leadership positions, and increase sector-wide cultural capability development activities
- support the sector to develop cultural capability and culturally safe employment practices through establishing guiding principles and requirements in directives
- provide program management oversight to the implementation of the Regional Collaborative Governance Model, in partnership with the Department of Regional Development, Manufacturing and Water and chairs of the Regional Leadership Networks
- establish an implementation plan that provides an overview of the approach for implementing the recommended changes from the Aboriginal and Torres Strait Islander Career pathways service evaluation report
- enhance the Aboriginal and Torres Strait Islander career pathways service by developing a post-placement support model that will play a critical component in supporting participants transition into new roles obtained through Talent Now
- ensure consistency in the use of senior executive service positions across the public service and ensure that all senior executives are appropriately engaged to deliver on the government's priorities.

Governance

Organisational structure



Executive management

Public Sector Commission

Under the Act, the Commission consists of:

- the Public Sector Commissioner
- each Special Commissioner
- the staff of the Commission.

A Special Commissioner, Equity and Diversity, has been appointed.

Public Sector Governance Council

On 1 March 2023, with the commencement of the Act, the Council replaced the Public Service Commission Board. On 12 March 2024, the Premier announced an expanded membership of the Council consisting of:

two community representative members appointed by the Governor in Council consistent with s.242²⁶ of the Act; and

two chief executive members appointed by the Chairperson consistent with s.246(3)²⁷ of the Act.

The addition of these new members ensures the Council has a better gender balance with four male and three female members.

In 2023–24, the Council met on five occasions as well as considered matters out-of-session.

²⁶ <https://www.legislation.qld.gov.au/view/pdf/inforce/current/act-2022-034#sec.242>

²⁷ <https://www.legislation.qld.gov.au/view/whole/html/inforce/current/act-2022-034#sec.246>

Key activities of the Council included monitoring:

- the implementation of the Even better strategy and Even better action plan
- the performance of agencies on a quarterly basis focused on workforce, budget and capital performance
- equity and diversity activities under the guidance of the Special Commissioner, Equity and Diversity.

The Council also considered other matters such as:

- public sector diversity targets
- executive remuneration
- monitoring the number of senior executive roles
- machinery of government changes
- public sector recruitment.

The members of the Council during 2023–24 are:

Name	Council role	Position	Portion of the year in role	Number of meetings attended
Rachel Hunter	Ex-officio member and chairperson	Director-General, DPC	July 2023 – December 2023	3
Mike Kaiser	Ex-officio member and chairperson	Director-General, DPC	December 2023 – June 2024	2
Michael Carey	Ex-officio member	Under Treasurer, QT	July 2023 – June 2024	5
David Mackie	Ex-officio member	Commissioner, Public Sector Commission	July 2023 – June 2024	5
Sally Stannard	Member appointed under s246(3)	Director-General, Department of Transport and Main Roads	March 2024 – June 2024	2
Jasmina Joldić	Member appointed under s246(3)	Director-General, Department of Justice and Attorney-General	March 2024 – June 2024	2
Angela Leitch	Community representative member	Deputy Vice Chancellor (Indigenous Australians), QUT	March 2024 – June 2024	2
Dr Alexander Jonathan (A.J.) Brown	Community representative member	Professor of Public Policy and Law, Griffith University	March 2024 – June 2024	2

Executive Leadership Team

Chaired by the Public Sector Commissioner, the Executive Leadership Team (ELT) oversees the strategic direction and management of the Commission.

ELT meets monthly to:

- provide sound corporate governance in the delivery of business operations
- provide leadership and direction on the delivery of significant projects and initiatives, and ensures strategic alignment to the Commission's vision and purpose
- share information and manage relationships across the executive leadership of the organisation.

Members of the ELT are:

- David Mackie, Public Sector Commissioner
- Jenny Lang, Deputy Commissioner
- Dr Linda Colley, Special Commissioner
- David Reed, Executive Director, Public Sector Employment Practice
- Sandra Lerch, Executive Director, Strategic Workforce Futures
- Suzi Woodrow-Read, Executive Director, Leadership and Capability
- Kristie Wilde, A/Executive Director, Complaints Clearinghouse Program.

Senior Management Group

Chaired on a rotational basis by Directors across the Commission, the Senior Management Group (SMG) meets monthly to:

- monitor progress towards delivering on strategic and operational objectives and significant projects
- promote adherence and collective accountability to all relevant corporate governance policies, plans and legislative requirements
- foster collective understanding and shared responsibility for oversight of corporate operations, including human financial and information resources
- share information and manage relationships across the leadership of the Commission.

Members of the SMG are:

- David Mackie, Public Sector Commissioner
- Jenny Lang, Deputy Commissioner
- Dr Linda Colley, Special Commissioner
- David Reed, Executive Director, Public Sector Employment Practice
- Sandra Lerch, Executive Director, Strategic Workforce Futures
- Suzi Woodrow-Read, Executive Director, Leadership and Capability
- Kristie Wilde, A/Executive Director, Complaints Clearinghouse Program
- Business area team leaders.

Ethics and values

The Commission actively supports and promotes an ethical workplace culture. The Code of Conduct is based on the values and principles outlined in the PSE Act. It applies to all Commission employees. The Code guides our behaviour and how we undertake our work as a public sector agency. Employees can access the Code of Conduct and supporting resources through our intranet.

New employees are required to complete the new starter induction program to understand policy requirements, employee obligations and expected workplace behaviours. Team leaders also incorporate these expectations into the ongoing cycle of employees' performance and development agreement reviews.

As custodian of the PSE Act, the Commission also has an ongoing role to enhance and promote an ethical culture and ethical decision-making across the sector. One way we meet this responsibility is through the community of practice of ethical behaviour. During 2023–24, this community of practice met three times, and regular e-newsletters were sent to members with information on key or emerging ethical issues and best practice approaches.

Consistent with action 15 in the Even better action plan, the Commission has commenced internal research and analysis to support a review of the PSE Act to consider how this legislation underpinning the making the codes of conduct can be modernised and strengthened to address future challenges and ethics needs for the Queensland public sector.

Human rights

The Commission continues to respect, protect and promote the inherent dignity and worth of all Queenslanders, and build a culture of human rights within our agency and across the sector.

As a public sector agency, the Commission actively promotes and implements the *Human Rights Act 2019*.

Across the sector, the Commission continued to integrate human rights into the development of policy and programs and through interactions with stakeholders.

The Commission did not receive any human rights complaints in relation to our actions or activities during 2023–24.

Risk management

In accordance with the *Financial Accountability Act 2009*, the Public Sector Commissioner has established appropriate systems of internal control and risk management. This has been achieved through the implementation of a risk management framework, with oversight and endorsement from the DPC/the Commission Audit and Risk Management Committee (ARMC).

The Commission's risk management approach aligns with *AS/NZS ISO 31000:2018 Risk management – principles and guidelines*, ensuring that risk management is integrated across all elements of business planning and decision making.

Audit and risk management committee

The ARMC supports the Public Sector Commissioner to meet responsibilities under the:

- *Financial Accountability Act 2009*
- Financial and Performance Management Standard 2019 (the Standard).

The ARMC is a joint committee between the Commission and the DPC. The ARMC is established by section 30(1) of the Standard, and as required by section 30(2) of the Standard, the terms of reference outline the role of the ARMC. During 2023–2024, the ARMC observed its terms of reference and had due regard to Queensland Treasury's *Audit Committee Guidelines - Improving Accountability and Performance 2020*.

The ARMC met five times during 2023–2024, holding four standard committee meetings and one special purpose meeting to discuss the DPC and Commissions' Information Security Management System attestation. Representatives from the Queensland Audit Office (QAO) and the department's internal audit service provider have standing invitations as observers to attend all standard committee meetings. Departmental officers are invited to attend meetings as required.

The ARMC provides independent advice and assurance to the Public Sector Commissioner on governance, risk, control, compliance and performance management frameworks and the Commission's external accountability responsibilities. The ARMC's responsibilities include:

- assessing the adequacy of the annual financial statements, ensuring appropriateness of accounting policies and management assumptions
- monitoring the adequacy of the Commission's systems for managing risk and internal controls, together with compliance management systems
- monitoring operations of the internal audit function, including internal audit planning and monitoring audit findings
- monitoring activities of external auditors and other external assurance providers.

Key achievements of the ARMC for 2023–2024 included:

- endorsed the annual internal audit plan and monitored the ongoing delivery of the internal audit program
- received and endorsed progressive updates to the Commission’s refreshed risk management materials, including revised strategic risks
- monitored progress of the implementation status of internal audit recommendations and business improvement opportunities
- received and considered external audit (QAO) and other external assurance provider reports and monitored the implementation status of agreed actions against recommendations made (refer to External Scrutiny section below for further information)
- endorsed the department’s financial statements for 2022–2023 and considered the ongoing financial position of the department
- considered the ongoing performance management, information security, corporate governance, and risk management activities of the department.

The ARMC membership is as follows:

Name	Committee role	Position	Portion of the year in role	Number of meetings attended	Remuneration entitlement
Paul Cooper	Chair	External and Independent	July 2023 – June 2024	5	\$1380^
Karen Smith-Pomeroy	Member	External and Independent	July 2023 – June 2024	5	\$1260^
Dr Annette Quayle	Member	External and Independent	July 2023 – June 2024	5	\$1260^
Jenny Lang	Member	Deputy-Commissioner, PSC	July 2023 – June 2024	5	Nil
Filly Morgan	Member	Associate Director-General, Governance and Engagement, DPC	July 2023 – June 2024	4	Nil
Rachel Hunter	Attendee	Director-General, DPC	July 2023 – December 2023	1	Nil
Mike Kaiser	Attendee	Director-General, DPC	December 2023 – June 2024	2	Nil
David Mackie	Attendee	Public Sector Commissioner, PSC	July 2023 – June 2024	4	Nil

Internal audit

Internal audit is a key component of the Commission's corporate governance approach, providing independent assurance and advice to the Public Sector Commissioner, senior management and the ARMC. The Director, Internal Audit and Risk Services of the DPC performs the Head of Internal Audit function for the Commission. During 2023–2024, the internal audit service was outsourced to a third-party provider, EY.

The internal audit function operates in accordance with an approved *Internal Audit Charter* aligned to the Institute of Internal Auditors' international professional standards. The function is independent of the activities it reviews, of management, and of the QAO. The internal audit function is monitored by the ARMC to ensure it operates effectively, efficiently, and economically.

Key internal audits conducted for the Commission in 2023–24 included:

- Executive Leadership Information System (ELIS)
- information, data retention and storage
- contract management.

External scrutiny

External audits and reviews add value to the public sector through recommendations that improve business operations. Significant external audits and reviews undertaken during 2023–2024, with recommendations relevant to the Commission, are outlined below.

- QAO Report 12: 2023–2024 Responding to and recovering from cyber attacks

This report outlined how prepared Queensland public sector entities, including local governments, are to deal with cyber security incidents.

The report follows from a 2019–20 QAO report – Managing cyber security risks, noting that improvements have been made across agencies for managing information security management systems with the assistance of the Department of Transport and Main Road's Cyber Security Unit.

However, despite increased investment and shared cyber intelligence, QAO found public sector entities are not as prepared as they need to be from increasing cyber threats.

QAO raised a total of 14 recommendations within this report, six directed to all agencies. The Commission in partnership with DPC (as the IT provider for the Commission) has considered these six recommendations and is progressing a series of actions to address the intent of the findings.

Information systems

Under a Shared Service Arrangement with Queensland Shared Services, the Commission used the following information systems:

- SAP (finance)
- Aurion (HR)
- HP Record Manager (records management)
- ProMaster (corporate card).

During 2023–24, the Commission provided ongoing information management, security and privacy training to employees, reiterating the importance of security and management of non-electronic information in shared workspaces and when working remotely.

The Commission ensured its information systems and workforce behaviours adhere to Information Standards (Information Security).

Recordkeeping

Electronic and physical documents are managed by individual business areas using HP Record Manager.

The Commission has policies and processes in place for recordkeeping, email management, retention and disposal of records, managing information on shared network drives and information security to help employees understand their role and responsibilities.

Our Governance and Business Services team also provides ongoing recordkeeping support to employees.

The Commission adhered to recordkeeping practices under the:

- *Public Records Act 2002*
- Information Standard (Recordkeeping)
- Information Standard (Retention and Disposal of Public Records).

Information security attestation

During the mandatory annual Information Security reporting process, the Public Sector Commissioner attested to the appropriateness of the information security risk management within the Commission to the Director-General of DPC, noting that appropriate assurance activities have been undertaken to inform this opinion and the Commission's information security risk position.

Right to information and information privacy

The Commission received three Right to Information and Information Privacy applications in 2023–24 and collected \$167.25 in application and/or processing fees.

The Commission continued to comply with the *Right to Information Act 2009* and the *Information Privacy Act 2009*.

Consultancies

No consultancies were engaged in 2023–2024.

Overseas travel

Expenditure on overseas travel in 2023–2024 totalled \$2,663.02 for an officer to attend an ANZSOG Executive Master of Public Administration Program module in New Zealand.

Interpreter services

Expenditure of \$1,039.10 was incurred for hearing-impaired interpreter services for the launch of the Even better strategy in March 2024.

People

Our *Strategic workforce plan 2022–2025* sets out our vision of building a high-performing, future-focused public sector for Queensland.

Workforce profile

Our workforce profile for 2023–24 is based on June 2024 minimum obligatory human resource information (MOHRI) data.	FTE
Total FTE for the Commission	82.68

Permanent separation rate was 7.25 per cent (6 FTE).

- No redundancy or retrenchment packages were paid during this period.
- No employees received an early retirement package.

Workforce profile data

Gender	Number (headcount)	Percentage of total workforce (calculated on headcount)
Woman	71	79.78
Man	18	20.22
Non-binary	-	-
Diversity groups	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	71	79.78
Aboriginal Peoples and Torres Strait Islander Peoples	<5	<5
People with disability	9	10.11
Culturally and Linguistically Diverse – Speak a language at home other than English [^]	<5	<5
	Women (Headcount)	Women as percentage of total leadership cohort (calculated on headcount)
Senior Officers (Classified and s155 equivalent combined)	11	68.75
Senior Executive Service and Chief Executives (Classified and s155 equivalent combined)	5	71.43

*To ensure privacy, in tables where there are less than 5 respondents in a category, specific numbers should be replaced by <5.

[^] This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home.

Health, safety and wellbeing

Dedicated to creating a healthy and safe workplace where employees can thrive, the Commission:

- encouraged flexible work practices to achieve a healthy work-life balance
- provided free flu vaccinations, health checks, ergonomic assessments and financial and superannuation information sessions
- promoted staff access to the Employee Assistance Program, which offers employees free, professional and confidential counselling services
- raised awareness of DFV in the workplace and key prevention initiatives, including Darkness to Daylight Challenge, White Ribbon Day and Domestic and Family Violence Prevention Month
- launched an internal cultural capability working group to improve the Commission's level of cultural awareness, and to create a culturally safe and capable workplace that has greater influence in strengthening the cultural capability across the sector
- established an employee representative group to consult and engage employees on managing the risks of psychosocial hazards
- participated in the Australian Red Cross Lifeblood, Queensland Government Blood Challenge, taking out the category of most donations as a percentage of staff for the third year in a row.

Inclusion and diversity

With a strong commitment to creating an inclusive and diverse workforce, the Commission:

- raised awareness of key initiatives, including Wear it Purple Day, Frocktober, NAIDOC Week, Disability Action Week, Darkness to Daylight and International Women's Day
- promoted the Queensland Government's Cultural Capability Portal, which provides employees with access to a range of resources that help build cultural capability skills and knowledge
- nurtured a culture that emphasises inclusion and diversity by offering employees capability development opportunities and new training in unconscious bias, LGBTIQ+ awareness and cultural appreciation
- actioned and supported commitments in the Queensland Multicultural Action Plan 2022–23 to 2023–24, Disability Service Plan 2023–25 and Reframing the relationship plan towards an inclusive, diverse and culturally capable workforce
- reviewed our online learning programs identifying updated content that can further educate aspects of cultural awareness and inclusion and diversity practices
- supported panel members and panel chairs to conduct appropriate recruitment and selection practices in line with the Recruitment and selection (Directive 07/23).

Capability development

The Leadership competencies for Queensland²⁸ are a capability development framework which guide leadership at all levels in the Queensland public sector, from individual contributors to chief executives. The framework describes what highly effective, everyday leadership looks like.

Employees at the Commission were provided with a range of learning and development opportunities aligned with these competencies and individual performance and development agreements to build their capability. These opportunities included:

- masterclasses and webinars delivered as part of the Queensland public sector leadership development series 2023–2024
- attendance at cultural awareness and cultural capability sessions including Building on the Strengths of our Stories training
- attendance at the BiG Network Innovation Conference

²⁸ <https://www.forgov.qld.gov.au/recruitment-performance-and-career/career-development/leadership-competencies-for-queensland>

- attendance in IPAA Queensland offerings, including the CEO & Emerging Leaders Breakfast, and Stewards on the Couch events
- participation in targeted training, such as business partnering
- participation in accredited programs, including the Executive Master of Public Administration.

Workforce engagement

Our employees are the backbone of our agency, and each year we ask for their feedback through the Working for Queensland survey (the survey) to help us drive positive workplace improvements.

In 2023, all the Commission's employees responded to the survey, with employee engagement reaching 66 per cent—12 percentage points higher than the sector average.

Employees of the Commission reported high levels of:

- workplace flexibility: 21 percentage points higher than the sector
- trust in the integrity of organisational managers and leaders: 6 percentage points higher than the sector
- cultural safety: 18 percentage points higher than the sector
- workplace integrity: 11 percentage points higher than the sector.

Areas for focus in the future included a need for continued focus on process improvements to recruitment and selection and professional development, as well as more proactive promotion of mental health and wellbeing discussions.

On 1 April 2023, the Managing the risk of psychosocial hazards at work Code of Practice 2022 (the Code) was released. During 2023–24, the Commission focused its efforts on implementing the Code, which focuses on identifying and managing the risks associated with psychosocial hazards and risks in the workplace.

The Commission used Working for Queensland survey data, as well as discussions with both employees and the Senior Management Group, to identify hazards and risks. Consultation across the Commission also informed management practices.

Risks such as workload, change management, communication and ways of working were the focus for the Commission in 2023–24.

Open Data publication of Information

The Commission is committed to open and transparent government reporting which we demonstrate through the publication of our data in accordance with the open data principles.

The Commission publishes the following datasets on the Queensland Government Open Data portal²⁹:

- details of all awarded contracts over \$10,000.00
- the Queensland public sector workforce profile
- the Gifts and Benefits register
- engagement of interpreter services in accordance with the Queensland Language Services Policy
- annual expenditure on consultants
- annual expenditure on overseas travel
- the Working for Queensland survey results.

²⁹ <https://data.qld.gov.au>

Financial Statements

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Statement of Comprehensive Income

	Note	2024 Actual \$'000	2023 Actual \$'000	2024 Original Budget \$'000	Budget Variances \$'000	Variance Note
OPERATING RESULT						
Income						
Appropriation revenue	B1-1	17,466	14,420	18,351	(885)	
User charges and fees		264	172	216	48	
Grants and other contributions	B1-2	1,462	1,231	895	567	1
Other revenue		952	428	345	607	2
Total Income		20,144	16,251	19,807	337	
Expenses						
Employee expenses	B2-1	14,288	11,036	14,391	(103)	
Supplies and services	B2-2	5,784	5,117	5,342	442	3
Grants and subsidies		21	46	29	(8)	
Depreciation and amortisation expense		4	9	1	3	
Other expenses	B2-3	46	43	44	2	
Total Expenses		20,144	16,251	19,807	337	
Operating Result for the Year		-	-	-	-	
TOTAL COMPREHENSIVE INCOME		-	-	-	-	

The accompanying notes form part of these financial statements.

Explanation of major budget variances

1. The variance is due to services received free of charge for staff seconded from other departments (\$0.412M), additional contributions received from other government departments (\$0.141M) and archiving costs (\$0.032M).
2. The variance is primarily due to unbudgeted cost recoveries of Director-General recruitment processes and appointments (\$0.547M), reimbursement for investigations and other services on behalf of government (\$0.086M).
3. The variance is primarily due to higher than budgeted costs related to capability development programs (\$0.252M) and increased Queensland Shared Services (QSS) costs (\$0.154M).

Statement of Financial Position

	Note	2024 Actual \$'000	2023 Actual \$'000	2024 Original Budget \$'000	Budget Variances \$'000	Variance Note
Current Assets						
Cash and cash equivalents	C1	2,157	3,297	246	1,911	4
Receivables	C2	863	445	976	(113)	5
Other current assets	C3	675	632	563	112	6
Total Current Assets		3,695	4,374	1,785	1,910	
Non-current Assets						
Intangible Assets		-	335	-	-	
Plant and equipment	C4	71	10	-	71	
Total Non-current Assets		71	345	-	71	
Total Assets		3,766	4,719	1,785	1,981	
Current Liabilities						
Payables	C5	2,342	3,132	495	1,847	7
Accrued employee benefits	C6	440	310	371	69	
Total Current Liabilities		2,782	3,442	866	1,916	
Total Liabilities		2,782	3,442	866	1,916	
Net Assets		984	1,277	919	65	
Equity						
Contributed equity		709	1,002	661	48	
Accumulated surplus		275	275	258	17	
Total Equity		984	1,277	919	65	

The accompanying notes form part of these financial statements.

Explanation of major budget variances

- For variance explanation, refer to the Budget Variance in the Statement of Cash Flow on page 5.
- The variance is primarily due to the lower than budgeted trade debtors at year end (\$0.093M), lower long service leave (\$0.047M) receivables, and lower GST receivable (\$0.005M) than identified in budget estimates, partially offset by higher than anticipated annual leave (\$0.032M).
- The variance is due to higher accrued revenue for contract management services (\$0.203M) offset slightly by lower prepaid expenses (\$0.090M).
- The increase is primarily due to higher than anticipated payables, including appropriation payable for funding deferrals to 2024–25 (\$1.589M) for projects not completed prior to 30 June 2024.

Statement of Changes in Equity

	Note	2024 \$'000	2023 \$'000
Contributed equity			
Balance as at 1 July		1,002	661
Appropriated equity injections	C7	45	341
Transfer out to other Queensland Government entities	A1-2	(338)	-
Balance at 30 June		709	1,002
Accumulated surplus			
Balance as at 1 July		275	275
Operating result		-	-
Balance at 30 June		275	275
Total		984	1,277

The accompanying notes form part of these financial statements.

Statement of Cash Flows

	Note	2024 Actual \$'000	2023 Actual \$'000	2024 Original Budget \$'000	Budget Variances \$'000	Variance Note
Cash flows from operating activities						
<i>Inflows:</i>						
Service appropriation receipts		17,179	15,756	18,371	(1,192)	8
User charges and fees		167	260	210	(43)	
Grants and other contributions		915	889	895	20	
GST input tax credits from ATO		659	534	355	304	
GST collected from customers		231	158	96	135	
Other		501	872	345	156	9
<i>Outflows:</i>						
Employee expenses		(14,063)	(10,238)	(14,346)	283	
Supplies and services		(5,986)	(5,168)	(5,265)	(721)	10
Grants and subsidies		(7)	(46)	(29)	22	
GST paid to suppliers		(656)	(519)	(355)	(301)	
GST remitted to ATO		(171)	(176)	(96)	(75)	
Other		(23)	(47)	(44)	21	
Net cash provided by (used in) operating activities	CF1	(1,254)	2,275	137	(1,391)	
Cash flows from investing activities						
<i>Outflows:</i>						
Payments for plant and equipment		(45)	(8)	(2)	(43)	
Net cash provided by (used in) investing activities		(45)	(8)	(2)	(43)	
Cash flows from financing activities						
<i>Inflows:</i>						
Equity injections		159	263	-	159	
Net cash provided by (used in) financing activities		159	263	-	159	
Net increase (decrease) in cash and cash equivalents		(1,140)	2,530	135	(1,275)	
Decrease in cash and cash equivalents from restructuring		-	-	(13)	13	
Cash and cash equivalents - opening balance		3,297	767	124	3,173	
Cash and cash equivalents - closing balance	C1	2,157	3,297	246	1,911	

The accompanying notes form part of these financial statements.

Explanation of major budget variances

8. The variance primarily represents funding deferred to 2024–25 to complete projects (\$1.069M) as outlined in Note B1-1.
9. The increase in other inflows is due to timing of payments.
10. The variance is primarily due to higher than budgeted costs related to sector-wide capability development programs and increased corporate services costs provided by Queensland Shared Services (QSS).

Notes to the Financial Statements

CF1 Reconciliation of Operating Result to Net Cash Provided by Operating Activities	2024 \$'000	2023 \$'000
Operating surplus/(deficit)	-	-
Non-cash items included in operating results:		
Depreciation and amortisation expense	4	9
Change in assets and liabilities:		
(Increase)/decrease in receivables	(497)	508
(Increase)/decrease in other current asset	(44)	(39)
Increase/(decrease) in payables	(846)	1,761
Increase/(decrease) in accrued employee benefits	129	36
Net cash provided by (used in) operating activities	(1,254)	2,275

Section A: Basis of Financial Statement Preparation

A1 Compliance with the Prescribed Requirements

The Public Sector Commission (Commission) has prepared these general-purpose financial statements:

- in compliance with section 38 of the *Financial and Performance Management Standard 2019*
- in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities requirements
- in accordance with the minimum reporting requirements mentioned in the Financial Reporting Requirements for Queensland Government entities for reporting periods beginning on or after 1 July 2023 on an accrual basis (except for the statement of cash flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

A1-2 Presentation

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required. Due to rounding, totals may not add exactly.

Comparative information reflects the audited 2022–23 financial statements.

Effective from 1 July 2023, the responsibility for the provision of administrative support services for the Office of the Queensland Integrity Commissioner (OQIC) was transferred from the Public Sector Commission to the Department of the Premier and Cabinet.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the Commission does not have an unconditional right to defer settlements to beyond 12 months after the reporting date.

All other assets and liabilities are classified as 'non-current'.

A1-3 Basis of Measurement

Historical cost is used as the measurement basis in these financial statements.

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

A1-4 Authorisation of Financial Statements for Issue

The financial statements cover the Commission and are authorised for issue by the Public Sector Commissioner and Chief Finance Officer at the date of signing the management certificate.

A1-5 Accounting Estimates and Judgement

Reference should be made to the respective notes for more information on critical judgements, estimates and assumptions about the estimated uncertainty and the potential this could have to materially impact on the carrying amount of the Commission's assets and liabilities in the next reporting period. These are as follows:

Note C4 Plant and equipment, depreciation expense and impairment

Note D2 Financial risk disclosures

A1-5 Accounting Estimates and Judgement

The value of goods and services received free or below fair value have been reflected in the Commission's financial results if the value of the goods and services can be reliably determined and the goods and services would have been purchased if not donated.

A2 Objectives and Principal Activities of the Commission

The Commission's vision is for a high performing, future focused public sector which will deliver the best outcomes for Queenslanders. The Commission's role is to advise, connect, support and partner with Queensland Government agencies to enable them to deliver on the Government's objectives for the community.

As a central agency, the Commission works in partnership with the Department of the Premier and Cabinet and Queensland Treasury to oversee continuous improvement of the sector and collaborates with all government agencies to achieve its vision. Its strategic objectives are to:

- implement a modern employment framework
- build public sector capacity and capability to effectively serve the community
- ensure the public sector is equitable, diverse, inclusive and respectful
- ensure public sector leadership drives high performance, integrity and accountability.

The Commission contributes to the Government's objectives for the community by:

- implementing the recommendation from the Professor Coaldrake's *Let the Sunshine In: Review of culture and accountability in the Queensland public sector* report to rejuvenate the public sector
- providing dedicated and focused support to the sector to implement the *Public Sector Act 2022* requirements, including equity, diversity, respect and inclusion, and recruitment and selection, and reframing the relationship with First Nations people
- driving improved diversity and inclusion outcomes, through reporting against new sector-wide targets for key diversity groups including people with disability, and implementing programs to support safe, respectful and inclusive workplace cultures
- supporting the inclusion of the LGBTIQ+ cohort by increasing the evidence base on representation and work experience
- ensuring that agencies implement appropriate advisory and support services for officers who have experienced sexual harassment at work
- implementing the equity and diversity audit process that was piloted in 2022–23, as well as increase publicly available data on gender equality and the gender pay gap
- implementing the third stage of program expansion to support more Aboriginal and Torres Strait Islander employees into management and leadership positions by providing access to a range of capability development support pathways, and expand activities relating to cultural capability development in the sector
- implementing improved guidance and resources on strategic workforce planning, to build the capability of the sector
- continuing to provide data insights that inform sector-wide strategic workforce policy and programs, and monitor performance through the publication of a State of the Sector report
- working with the sector to improve approaches to strategic talent acquisition, through enhanced graduate programs and a new employment value proposition
- progressing the foundation phase of a complaints clearinghouse and work with agencies adopting a continuous improvement approach to complaints handling.

The Commission is a not-for-profit entity controlled by the State of Queensland.

The head office and principal place of business is: Level 27, 1 William Street, Brisbane QLD 4000.

Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2024

For information in relation to the Commission's financial report please call (07) 3003 2800, email commission.psc@psc.qld.gov.au or visit the Commission's Internet site www.psc.qld.gov.au.

Section B: Notes about our Financial Performance

B1 Revenue

B1 Revenue

B1-1 Appropriation Revenue

**Reconciliation of Payments from Consolidated Fund to Appropriation Revenue
Recognised in Operating Result**

	2024	2023
	\$'000	\$'000
Original budgeted appropriation revenue	18,371	14,828
Unforeseen expenditure	-	928
Lapsed appropriation revenue	(1,069)	-
Transfers to equity	(123)	-
Total appropriation received (Cash)	17,179	15,756
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	1,872	536
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(1,585)	(1,872)
Net Appropriation Revenue	17,466	14,420
Appropriation Revenue recognised in Statement of Comprehensive Income	17,466	14,420

Appropriations provided under the *Appropriation Act 2023* are recognised as revenue when received. Where the Commission has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period.

B1-2 Grants and Other Contributions

Contributions from Queensland government departments	1,018	889
Services received at below fair value ⁽¹⁾	444	342
Total	1,462	1,231

Contributions revenue arise from non-exchange transactions where the Commission does not directly give approximately equal value to the grantor.

The contributions are accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the contribution funding.

Contributions from Queensland Government departments are related party transactions.

⁽¹⁾ The Commission recognises goods/services received below fair value only if the services would have been purchased if they had not been donated and their value can be measured reliably. Where this is the case, an equal amount is recognised as revenue with a corresponding expense.

The Commission receives the following support provided free of charge from:

- Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts supporting the First Nations Leadership Reform
- Department of the Premier and Cabinet, Queensland Police Service and Department of Child Safety, Seniors and Disability Services for the Queensland Complaints Clearinghouse
- The Commission also receives free storage facilities from the Queensland State Archives which is an ongoing arrangement.

B2 Expenses

B2-1 Employee Expenses	2024	2023
	\$'000	\$'000
Employee benefits		
Wages and salaries	10,668	8,387
Employer superannuation contributions	1,479	1,070
Long service leave levy	240	214
Annual leave levy	1,093	856
Other employee benefits	734	445
Employee related expenses		
Workers' compensation premium	49	35
Fringe benefits tax	25	29
Total	14,288	11,036
Number of Full Time Equivalent (FTE) Employees ⁽¹⁾	83	70

⁽¹⁾ This number is based upon the fortnight ending 28 June 2024.

Wages and salaries are recognised based on the period where service has been received. Sick leave is non-vesting with expenses recognised when leave is taken.

The Commission's post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's QSuper defined benefit plan as determined by the employee's conditions of employment.

Defined contribution plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant enterprise bargaining agreement or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined benefit plans - The liability is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the Commission at the specified rate following completion of the employee's service each pay period. The Commission's obligations are limited to those contributions paid.

Under the Queensland Government's Annual Leave Central Scheme (ALCS) and Long Service Leave Central Scheme (LSLCS), the levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave and long service leave are claimed quarterly in arrears. These schemes are administered by Queensland Treasury which is a related party.

The Commission pays premiums to WorkCover Queensland (which is a related party) in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees but is not counted in an employee's total remuneration package. It is not an employee benefit and is recognised separately as employee related expenses.

Key management personnel and remuneration disclosures are detailed in Note E1.

B2-2 Supplies and Services

Information technology bureau services	1,220	1,428
Office Accommodation and other building services ⁽¹⁾	1,491	1,339
Conference, workshop & training costs	852	803
Consultancies and contractors	1,360	875
Outsourced corporate support	367	290
Other	494	382
Total	5,784	5,117

B2-2 Supplies and Services (cont'd)

⁽¹⁾ Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements with the Department of Housing, Local Government, Planning and Public Works who has substantive substitution rights over the assets used within this scheme. Payments are expensed as incurred and categorised within office accommodation and other building services.

For a transaction to be recognised as supplies and services, the value of the goods and services received by the Commission must be approximately equal to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transaction is classified as a grant or subsidy.

B2-3 Other Expenses	2024 \$'000	2023 \$'000
External audit fees	37	33
Other	9	10
Total	46	43

- Total audit fees payable to the Queensland Audit Office (QAO) relating to the 2023–24 financial year are quoted to be \$36,500 (2022–23: \$33,100). There are no non-audit services included in the amount.
- Other expenses include insurance premiums paid to the Queensland Government Insurance Fund (QGIF). QGIF is an internal Queensland Treasury managed fund to oversee the State Government's self-insurance scheme. Queensland Treasury is a related party.

Section C: Notes about our Financial Position

C1 Cash and Cash Equivalents

Imprest accounts	1	1
Cash at bank	2,156	3,296
Total cash and cash equivalents	2,157	3,297

For the purposes of the statement of financial position and the statement of cash flows, cash assets include all cash and cheques receipted but not banked at 30 June 2024.

C2 Receivables

Current

Trade debtors	540	1
Long service leave reimbursements	77	102
Annual leave reimbursements	251	204
	868	307
GST receivable/(payable)	(5)	58
Other receivables	-	80
Total current receivables	863	445

Receivables are recognised at amortised cost.

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

The Commission's trade debtors are from Queensland Government agencies and no loss allowance is recorded for these receivables.

Long service leave and Annual leave reimbursements represent the amounts recoverable from the LSLCS and ALCS that are claimed quarterly in arrears (Refer Note C6).

Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2024

C3 Other Current Assets	2024	2023
	\$'000	\$'000
Prepayments	472	598
Contract assets	203	34
Total Other Current Assets	675	632

C4 Plant and Equipment and Depreciation Expense

Plant and equipment:

At cost	81	21
Less: Accumulated depreciation	(10)	(11)
Total plant and equipment	71	10

C4-1 Plant and Equipment Reconciliation

Represented by movements in carrying amount:

Plant and equipment:

Carrying amount at 1 July	10	5
Acquisitions	74	8
Disposals	-	-
Transfer out to other Queensland Government entities	(9)	-
Depreciation	(4)	(3)
Total carrying amount at 30 June	71	10

C4-2: Recognition and Measurement

Items of plant and equipment with a historical cost exceeding \$5,000 threshold in the year of acquisition are reported as plant and equipment. Items with lesser value are expensed in the year of acquisition.

Plant and equipment is measured at historical cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amounts for such plant and equipment is not materially different from their fair value as the Commission does not hold significant levels of plant and equipment.

C4-3: Depreciation Expense and Impairment

Depreciation expense

Plant and equipment is depreciated on a straight-line basis so as to allocate the net cost of each asset, less any estimated residual value, progressively over its estimated useful life to the Commission.

Key judgement: Straight-line depreciation is used reflecting the progressive, even consumption of future economic benefits over their useful life to the Commission.

For depreciable assets, residual value is determined to be zero reflecting the estimated amount to be received on disposal at the end of their useful life. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised, and the new depreciable amount is depreciated over the remaining useful life of the asset to the Commission. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Key estimate: Plant and equipment is depreciated on a straight-line basis between 12.50–25% (2022–23: 20–25%). The estimation of useful life and resulting depreciation rates are based on a number of factors including the Commission's past experience, the planned replacement program and expected usage, wear and tear, obsolescence and fiscal capacity. Useful lives are reviewed on an annual basis.

C4-3: Depreciation Expense and Impairment

Impairment

Plant and equipment is assessed annually for impairment using a combination of external and internal impairment indicators.

Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2024

An impairment loss is recognised immediately in the Statement of Comprehensive Income. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available. The Commission's assets are not carried at revalued amounts. Impairment assessment is performed and if an indicator of possible impairment exists, management determine the asset's recoverable amount.

No items of plant and equipment were impaired at 30 June 2024.

C5 Payables	2024	2023
	\$'000	\$'000
Current		
Trade creditors and accruals	757	1,260
Deferred appropriation refundable to Consolidated Fund	1,585	1,872
Total Current Payables	2,342	3,132

Trade creditors are recognised upon receipt of the goods and services ordered and are measured at the purchase contract price, net of applicable trade and other discounts. Amounts owing are unsecured and are recognised as a current liability. The Commission has adopted the Queensland Government On-Time Payment Policy where eligible invoices from small businesses are paid within 20 calendar days.

C6 Accrued Employee Benefits

Current		
Annual leave levy payable	362	234
Long service leave levy payable	78	56
Accrued superannuation	-	20
Total Current Accrued Employee Benefits	440	310

No provision for annual leave or long service leave is recognised in the Commission's financial statements as the liability is held on a whole of government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

C7 Appropriations Recognised in Equity

Reconciliation of payments from consolidated fund to equity adjustment

Original budgeted equity adjustment appropriation	36	-
Supplementary Amounts:		
Transfer to other departments	123	-
Unforeseen expenditure	-	263
Equity adjustment receipts (payments)	159	263
Less: Opening balance of equity adjustment receivable	(78)	-
Plus: Closing balance of equity adjustment receivable	-	78
Less: Closing balance of equity adjustment payable	(36)	-
Equity adjustment recognised in contributed Equity	45	341

Section D: Notes about our Risks and other Accounting Uncertainties

D1 Contingencies

The Commission is insured with the Queensland Government Insurance Fund (QGIF). Under the QGIF, the Commission would be able to claim back, less a \$10,000 deduction, the amount paid to successful litigants.

There are no legal actions or insurance claims that have been undertaken by or against the Commission at reporting date.

D2 Financial Risk Disclosures

D2-1 Financial Instruments Categories

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Commission becomes party to the contractual provisions of the financial instrument. No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position.

The Commission has the following categories of financial assets and financial liabilities:

	Note	2024 \$'000	2023 \$'000
Financial Assets			
Cash and cash equivalents	C1	2,157	3,297
Receivables	C2	863	445
Total financial assets		3,020	3,742
Financial Liabilities			
Payables	C5	2,342	3,132
Total financial liabilities		2,342	3,132

D2-2 Financial Risk Management

Financial risk management is implemented pursuant to government and the Commission's policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the Commission.

The Commission measures risk exposure using a variety of methods as follows:

Risk Exposure	Measurement Method
Credit risk	Ageing analysis, earnings at risk
Liquidity risk	Sensitivity analysis
Market risk	Interest rate sensitivity analysis

Credit risk

Credit risk is the risk that the Commission may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.

There is minimal credit risk exposure for all of the Commission's financial assets. The maximum exposure to credit risk at balance date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of provisions for impairment.

Liquidity risk

Liquidity risk is the risk that the Commission may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or other financial assets.

The Commission manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the Commission has sufficient funds available to meet employee and supplier obligations as they fall due.

Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2024

This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the employee and supplier liabilities.

D2-2 Financial Risk Management

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

The Commission does not trade in foreign currency, nor is it materially exposed to interest rate risk and commodity price changes or other market prices.

D3 Events After the Balance Date

There are no matters of significance to the financial statements which occurred after 30 June 2024.

Section E: Other information

E1 Key Management Personnel (KMP)

E1-1 Details of Key Management Personnel

The Commission's responsible Minister is identified as part of the Commission's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Premier.

The following details for non-ministerial KMP include those positions that had authority and responsibility for planning, directing, and controlling the activities of the Commission during 2023–24 and 2022–23. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Responsibilities
Public Sector Commissioner, Public Sector Governance Council Member	The Public Sector Commissioner is responsible for the system leadership and stewardship of Queensland's public sector focusing on workforce performance, integrity, capability and culture.
Deputy Commissioner	The Deputy Commissioner is responsible for the system leadership and stewardship of Queensland's public sector, incorporating: • an effective public sector system of governance and stewardship; • frameworks that support fairness, performance, integrity and employee engagement in the public sector; • a public sector workforce that consistently enacts the principles of equity, diversity, respect and inclusion; • an enhanced public sector workforce capability for future generations.
Special Commissioner, Equity and Diversity	The Special Commissioner is responsible for implementing and supporting the Inclusion and Diversity Strategy 2021-25 and progressing the Equity and Diversity work plan approved by the Premier.
Assistant Commissioner	The Assistant Commissioner is responsible for supporting the development of options for a complaints clearinghouse.
A/Executive Director	The Executive Director is responsible for implementing the Foundation Stage of the complaints clearinghouse.
Executive Director	The Executive Director is responsible for sector-wide strategies and services in workforce futures, strategic talent acquisition and mobility, diversity and inclusion, organisational improvement and analysis of workforce data.
Executive Director	The Executive Director is responsible for delivery of sector-wide workforce legislation and policy including the implementation of public sector workforce reforms, the performance and conduct framework, and Chief and Senior Executive policy and employment.
Executive Director	The Executive Director is responsible for developing and implementing the strategies for a <i>Public Sector of Excellence</i> , supporting agencies to develop highly capable leaders, and building sector-wide capability in collaboration and place-based service delivery.

Under the *Public Sector Act 2022*, the Public Sector Governance Council provides system leadership and stewardship of the public sector and oversees public sector governance. On 7 March 2024, two remunerated community representative members were appointed under section 242 of the *Public Sector Act 2022* and have been paid \$7,500 each for 2023–24 and are not Key Management Personnel of the Commission.

Further information on the Public Sector Governance Council, please refer to the Public Sector Commission Annual Report 2023–24 under the Governance section.

E1-2 Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland Members' Remuneration Handbook. The Commission does not bear any cost of remuneration of the Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers are disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration policy for the Commission's KMP is provided for under the *Public Sector Act 2022*. Individual remuneration and other terms of employment (including motor vehicle entitlements and performance payments if applicable) are specified in employment contracts.

Remuneration expenses for KMP comprise the following components:

1. Short term employee expenses, including:
 - salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position; and
 - non-monetary benefits - consisting of provision of vehicles together with fringe benefits tax applicable to the benefit.
2. Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.
3. Post-employment expenses include amounts expensed in respect of employer superannuation obligations.
4. 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.

There were nil termination payments in 2023–24 (2022–23: nil).

The remuneration package for the Commissioner or other KMP does not provide for any performance or bonus payments.

E1-3 Non-Ministerial KMP Remuneration Expense

The following disclosures focus on the expenses incurred by the Commission that are attributable to non-ministerial key management positions during the respective reporting periods. Therefore, the amounts disclosed reflect expenses recognised in the Statement of Comprehensive Income.

Current Year (1 July 2023 - 30 June 2024)	Short Term Employee Expenses		Long Term Employee Expenses	Post Employee Expenses	Total Expenses
Position	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000
Public Sector Commissioner	635	11	15	73	734
Deputy Commissioner	290	11	7	40	348
Assistant Commissioner 23 October 2023 - 17 May 2024	134	7	3	17	161
Special Commissioner	261	11	7	34	313
Executive Director	202	11	5	30	248
Executive Director	210	11	5	30	256
Executive Director	218	11	6	31	266
A/Executive Director 20 May 2024 - 30 June 2024	25	-	1	3	29
Total Remuneration	1,975	73	49	258	2,355

E1-3 Non-Ministerial KMP Remuneration Expense (cont'd)

Previous Year (1 July 2022 - 30 June 2023)	Short Term Employee Expenses		Long Term Employee Expenses	Post Employee Expenses	Total Expenses
Position	Monetary Expenses \$'000	Non- Monetary Benefits \$'000	\$'000	\$'000	\$'000
Public Sector Commissioner 1 May 2023 - 30 June 2023	90	5	2	9	106
Public Sector Commissioner/Commission Chief Executive 1 July 2023 - 30 April 2023	499	9	13	23	544
Deputy Commissioner 27 March 2023 - 30 June 2023	63	3	2	8	76
Deputy Commissioner 21 November 2022 - 21 June 2023	148	6	4	19	177
Deputy Commissioner 1 July 2022 - 4 November 2022	119	4	3	12	138
Special Commissioner	238	11	6	25	280
Executive Director	194	11	5	21	231
Executive Director	202	11	5	22	240
Executive Director	212	11	5	23	251
Total Remuneration	1,765	71	45	162	2,043

E2 Related Party Transactions

There were no transactions with related parties of the Commission's KMP during 2023–24 and 2022–23.

The Commission transacts with other Queensland Government controlled entities consistent with normal day-to-day business operations provided under normal terms and conditions. Where transactions with other Queensland Government controlled entities are considered individually significant or material, these have been disclosed as related party transactions below.

Note B1-1 Appropriation Revenue

The Commission's primary ongoing source of funding from Government for its services are appropriation revenue which is provided in cash via Queensland Treasury.

User Charges and Fees

User charges and fees include related party transactions of \$0.166M received by the Commission in 2023–24. Approximately 97% are for the provision of workforce reporting data to Queensland Treasury for determining the actuarial review of employee long service leave entitlements (91% in 2022–23) and 3% are for the fees as coordinator of the Public Sector Management Program (PSMP) delivered by the Queensland University of Technology.

Note B1-2 Grants and Other Contributions

All grants and contributions received by the Commission in 2023–24 and 2022–23 are from Queensland Government departments. No transactions are individually significant to disclose.

Other Revenue

Other revenue includes related party transactions of \$0.639M received by the Commission in 2023–24 and \$0.142M in 2022–23, mainly from various Queensland Government departments for Director-General recruitment costs recoveries and recoveries for costs incurred for investigation services. No transactions are individually significant to disclose.

Note B2-1 Employee Expenses

Employee expenses include related party transactions of \$0.7M in 2023–24 and \$0.527M in 2022–23, primarily for the Department of the Premier and Cabinet's Policy Futures Graduate Program.

E2 Related Party Transactions (cont'd)

Note B2-2 Supplies and Services

Supplies and services include related party transactions of \$2.491M in 2023–24 and \$2.12M in 2022–23. The material transaction below for Department of Housing, Local Government, Planning and Public Works primarily relate to the property rent and utilities and the rental fees for car parks (charged at market rates). The other material transaction relates to the Service Level Agreement expenses for corporate support provided by the Department of the Premier and Cabinet.

Department Name	2023-24 \$'000	2022-23 \$'000
Department of Housing, Local Government, Planning and Public Works	1,470	1,311
Department of the Premier and Cabinet	686	564

Note B2-3 Other Expenses

The majority of other expenses incurred by the Commission in 2023–24 and 2022–23 are from Queensland Government departments. No transactions are individually significant to disclose.

E3 New Accounting Standards or Change in Accounting Policy

E3-1 Accounting Standards Early Adopted

No Australian Accounting Standards have been early adopted for 2023–24 by the Commission.

The Commission did not voluntarily change any of its accounting policies during 2023–24.

E3-2 Accounting Standards Applied for the First Time and Changes to Policies

No new accounting standards, interpretations or policies that apply to the Commission for the first time in 2023–24 had any material impact on the financial statements.

E4 Taxation

The Commission is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the Commission. Any GST credits receivable from, or GST payable to the ATO, are recognised in the Statement of Financial Position (refer Note C2).

E5 Climate Risk Disclosure

Whole-of Government Climate Reporting

The State of Queensland, as the ultimate parent of the Commission, has published a wide range of information and resources on climate related risks, strategies, and actions accessible via <https://www.energyandclimate.qld.gov.au/climate>.

The Queensland Sustainability Report outlines how the Queensland Government measures, monitors, and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury's website at <https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>.

Climate Risk Assessment

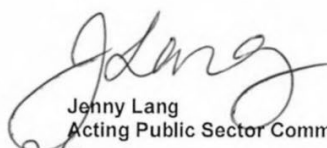
The Commission has not identified any material climate related risks relevant to the financial report at the reporting date, however, constantly monitors the emergence of such risks under the Queensland Government's Climate Transition Strategy.

Certificate of the Public Service Commission

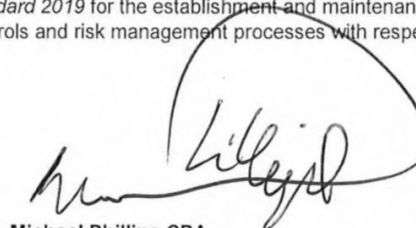
These general-purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify 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 financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Public Sector Commission for the financial year ended 30 June 2024 and of the financial position of the Commission at the end of that year.

The Public Sector Commissioner, as the Accountable Officer of the Commission, acknowledges responsibility under section 7 and section 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.



Jenny Lang
Acting Public Sector Commissioner
26 August 2024



Michael Phillips CPA
Chief Finance Officer
26 August 2024

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Public Sector Commission

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Public Sector Commission.

The financial report comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2024, 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.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General 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 department 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.

Key audit matters

I have determined that there are no key audit matters to communicate in our report.

Responsibilities of the department for the financial report

The Accountable Officer 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, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Accountable Officer is also responsible for assessing the department'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 department 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.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of my auditor's report.

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

- 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 department's transactions and account balances to enable the preparation of a true and fair financial report.



Rachel Vagg
Auditor-General

28 August 2024

Queensland Audit Office
Brisbane

Glossary

AASB	Australian Accounting Standards Board
AL	Annual leave
ANZSOG	Australia and New Zealand School of Government
ARMC	Audit and Risk Management Committee
ARRs	Annual report requirements for Queensland Government agencies
CE	Chief executive
CHRO	Chief human resources officer
CaPE	Conduct and Performance Excellence
DFV	Domestic and family violence
DPC	Department of the Premier and Cabinet
EEO	Equal employment opportunity
ELT	Executive Leadership Team
EMS	Employee mobilisation service
FAA	<i>Financial Accountability Act 2009</i>
FBT	Fringe Benefits Tax
FPMS	<i>Financial and Performance Management Standard 2019</i>
FTE	Full-time equivalent
GST	Goods and Services Tax
GU	Griffith University
HR	Human resources
ICT	Information communications and technology
IPAA	Institute of Public Administration Australia
KMP	Key management personnel
LEAD4QLD	Leadership assessment and development program
LSL	Long service leave
MOHRI	Minimum Obligatory Human Resource Information
NLI	National Leadership Institute
OIR	Office of Industrial Relations
PSE Act	<i>Public Sector Ethics Act 1994</i>
QAO	Queensland Audit Office

QGIF	Queensland Government Insurance Fund
QT	Queensland Treasury
QUT	Queensland University of Technology
SES	Senior executive service
SMG	Senior Management Group
SoS report	State of the sector report 2024
SWC	Strategic Workforce Council
the Act	<i>Public Sector Act 2022</i>
the Bridgman Review	<i>Review of public sector employment laws – A Fair and Responsive Public Service for All report</i>
the Coaldrake Report	<i>Let the Sunshine In: Review into Queensland public sector workforce Final Report</i>
the Commission	Public Sector Commission
the Council	Public Sector Governance Council
the sector	Queensland public sector
UQ	University of Queensland
the survey	Working for Queensland survey

Annual report compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	1
Accessibility	Table of contents Glossary	ARRs – section 9.1	ii-iii
	Public availability	ARRs – section 9.2	i
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	i
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	i
	Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	i
General information	Introductory Information	ARRs – section 10	2–8
Non-financial performance	Government’s objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	11–18
	Agency objectives and performance indicators	ARRs – section 11.2	11–18
	Agency service areas and service standards	ARRs – section 11.3	19
Financial performance	Summary of financial performance	ARRs – section 12.1	9–10
Governance – management and structure	Organisational structure	ARRs – section 13.1	21
	Executive management	ARRs – section 13.2	21–23
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Nil
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i>	23

		ARRs – section 13.4	
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	24
	Queensland public service values	ARRs – section 13.6	5
Governance – risk management and accountability	Risk management	ARRs – section 14.1	24
	Audit committee	ARRs – section 14.2	24–26
	Internal audit	ARRs – section 14.3	26
	External scrutiny	ARRs – section 14.4	26
	Information systems and recordkeeping	ARRs – section 14.5	26–27
	Information Security attestation	ARRs – section 14.6	27
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	20 28
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	28
Open data	Statement advising publication of information	ARRs – section 16	i
	Consultancies	ARRs – section 33.1	27
	Overseas travel	ARRs – section 33.2	27
	Queensland Language Services Policy	ARRs – section 33.3	27
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	49
	Independent Auditor’s Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	50–51

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*

