



INSIGHTS REPORT

8 May 2025

Managing Minjerribah Futures funding

Report 14: 2024–25

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The Honourable P Weir MP
Speaker of the Legislative Assembly
Parliament House
BRISBANE QLD 4000

8 May 2025

This report is prepared under Part 3 Division 3 of the *Auditor-General Act 2009*.



Rachel Vagg
Auditor-General



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Acknowledgement

The Queensland Audit Office acknowledges the Traditional and Cultural Custodians of the lands, waters, and seas across Queensland. We pay our respects to Elders past, present, and emerging.

Report on a page

In 2016, the Queensland Government launched the North Stradbroke Island Economic Transition Strategy (transition strategy) to assist the North Stradbroke Island (Minjerribah) community in its economic transition away from sand mining. The transition strategy identified 23 projects due for completion by the end of 2021. The Queensland Government approved funding of \$20 million, which was approximately one-third of the total estimated cost of delivering these projects.

The transition strategy was reissued in 2019 as Minjerribah Futures, with responsibility transferring from the Department of State Development, Manufacturing, Infrastructure and Planning (Department of State Development) to the Department of Innovation, Tourism Industry Development and the Commonwealth Games (Department of Tourism).

The Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC) was the assigned project coordinator for 9 of the original 23 projects. Between 1 July 2016 and 31 December 2021, the period of our review, we identified that QYAC received \$8.7 million under the transition strategy and Minjerribah Futures. This report outlines the key findings from our assessment of how the departments managed funding agreements with QYAC. As QYAC is not a public sector entity, we did not audit its use of the funds.

Reporting on the status of projects could be improved

While the Department of Tourism's website includes information on the Minjerribah Futures projects, this could be improved to provide greater clarity. Project names have changed over time and there is currently no reconciliation of the projects between the original transition strategy and Minjerribah Futures. There is also no current public reporting on the status of funding under Minjerribah Futures.

The design of the program impacted its timely delivery

The original design of the overall program impacted the timely delivery of projects. Successful and timely delivery of Minjerribah Futures depended on generating significant third-party funding. It was not clear from the transition strategy documents which entity was responsible for identifying funding sources. Ultimately, the additional third-party funding was not obtained, requiring the Queensland Government to progressively increase its funding for the projects.

In developing the transition strategy, the Queensland Government did not assess the size and available skillset of QYAC in selecting it to lead and deliver multiple complex projects within the strategy's time frames. The funding agreements were not suitably tailored to recognise QYAC's size nor the volume of reporting requirements across these agreements. This meant QYAC was required to meet many concurrent deliverables and milestones, despite having limited capacity to do so.

For 3 large construction projects, the Department of Tourism renegotiated funding agreements with QYAC to reassign responsibilities to the Department of Housing and Public Works. While this improved the management and progress of these projects, 2 of the construction projects are yet to be completed.

Oversight of projects was inconsistent

Governance arrangements were complex and inconsistent and did not adequately cater for community oversight and engagement. They were also impacted by machinery of government changes, which resulted in the focus of the program's objective changing.

The volume of reporting requirements in funding agreements impacted funding acquittal processes. Some agreements did not clearly define the extent to which available funds could be used to meet administrative costs. This inhibited acquittal of the funds and meant the departments continued to provide funding to QYAC without satisfying themselves that milestones under the funding agreements were achieved.

We have made 7 recommendations based on these observations.



1. Recommendations

We have grouped the following recommendations based on the actions required and who is responsible, rather than listing them in the order they appear in the report.

Recommendation to the Department of the Environment, Tourism, Science and Innovation in discharging its responsibilities for the Minjerribah Futures program

1. We recommend that the Department of the Environment, Tourism, Science and Innovation strengthens its public reporting on the current status of the Minjerribah Futures program by:
 - reconciling the projects under the Minjerribah Futures program to the original projects under the North Stradbroke Island Economic Transition Strategy
 - clearly identifying the status of all projects under the program, including any action required to complete them
 - reporting on funding provided to date against the total funding approved.
 This reporting could be done either on the department's website or in its annual report.

Recommendations to the Department of the Environment, Tourism, Science and Innovation and the Department of State Development, Infrastructure and Planning to consider when establishing similar programs

We recommend the Department of the Environment, Tourism, Science and Innovation and the Department of State Development, Infrastructure and Planning use learnings from this program when establishing similar programs by:

2. conducting market analysis for sourcing external funding where it is identified that the program will not be entirely funded by the Queensland Government
3. assessing the capacity and available skills of entities responsible for delivering multiple concurrent projects varying in nature, size, and complexity. They should also consider providing additional support, where required, through other government agencies that possess the necessary skills and expertise, such as the Department of Housing and Public Works
4. tailoring the terms and conditions of funding agreements to ensure that reporting and milestone requirements are appropriate and achievable for the receiving entity
5. updating standard terms and conditions of funding agreements to clarify to funding recipients what type of expenditure is considered appropriate
6. establishing appropriate governance arrangements that are consistently applied over the life of strategies, particularly where strategies are modified or impacted by machinery of government changes.

Recommendation to the Department of the Environment, Tourism, Science and Innovation to strengthen its funding acquittal process for future projects

7. We recommend that the Department of the Environment, Tourism, Science and Innovation strengthens its funding acquittal processes for future projects by:
 - reviewing whether its current acquittal processes are fit for purpose to ensure all funding provided is used in accordance with funding agreements
 - ensuring staged funding under future agreements is not paid until any earlier funding has been fully and properly acquitted, unless there are prevailing circumstances that are outlined in the agreements.

While these recommendations are addressed to the Department of the Environment, Tourism, Science and Innovation and Department of State Development, Infrastructure and Planning, other government departments should also consider these learnings when developing similar programs.

Reference to comments

In accordance with s. 64 of the *Auditor-General Act 2009*, we provided a copy of this report to relevant entities, including QYAC. While we did not audit QYAC, we considered it to have a special interest in this report. In reaching our conclusions, we considered all entities' views and represented them to the extent we deemed relevant and warranted. Any formal responses from the entities are at [Appendix A](#).



2. Context and background

North Stradbroke Island (Minjerribah) is the second largest sand island in the world. In May 2016, the Queensland Parliament passed the *North Stradbroke Island Protection and Sustainability and Other Acts Amendment Act 2016* (the Act). The main objective of the Act was to substantively phase out sand mining on Minjerribah by 31 December 2019. Sand had been mined there since 1949 and was a major contributor to the local economy.

To support the phasing out of sand mining, the Queensland Government recognised it needed to work closely with the island's residents and workers to create more long-term employment opportunities promoting sustainable economic growth, and protect the island's natural environment, cultural heritage, and community vision for the future.

The government issued the draft North Stradbroke Island Economic Transition Strategy (transition strategy) for public consultation in December 2015. The transition strategy, supported by \$20 million in state government funding, was designed to assist the Minjerribah community in its economic transition away from sand mining.

In September 2016, the Queensland Government published the final transition strategy, which included 23 projects to address the following priorities on Minjerribah:

- diversify and expand the current tourism industry
- expand the education and training sector
- stimulate local business development and growth.

An indicative time frame in the final transition strategy targeted completion of all projects by the end of 2021. This included 18 projects scheduled for completion before March 2020 (which was when COVID-19 lockdowns began).

At the time of launching the transition strategy, the government understood that the combined cost of delivering the planned projects was significantly more than its \$20 million funding commitment. The government intended that its \$20 million commitment would also drive and facilitate private investment (of \$37 million) to fund the programs' total costs. However, the transition strategy did not clarify which entity was responsible for sourcing the private investment. The additional private investment did not eventuate, resulting in the government progressively increasing its total funding commitment, particularly for the larger construction projects.

The Queensland Government assigned administrative responsibility for implementing the strategy to the former Department of State Development, Manufacturing, Infrastructure and Planning through its regional economic development division. This included responsibility for coordinating key governance groups and entering into funding agreements to progress projects.

In 2018–19, the government reassigned administrative responsibility for the strategy and most funding agreements to the tourism division of the former Department of Innovation, Tourism Industry Development and the Commonwealth Games.

In 2019, the Queensland Government published a revised version of the transition strategy called Minjerribah Futures. Minjerribah Futures emphasised the role of the Quandamooka people (as the Traditional Owners) in achieving its objectives. It also acknowledged that the approach adopted in developing Minjerribah Futures was guided by the values and aspirations of the Quandamooka people.

In developing these programs, the government adopted a collaborative approach with the Quandamooka people and other stakeholders. Direct engagement with the Quandamooka people as the Traditional Owners of the island was seen as important to ensure there was appropriate consideration of economic, social, and cultural aspects in the future plan for the island.

The objectives of the published Minjerribah Futures strategy were largely consistent with the transition strategy, including supporting the Minjerribah community in its economic transition from sand mining to tourism. However, Minjerribah Futures included an increased focus on making Minjerribah a leading destination for cultural and eco-tourism, built on a foundation of Quandamooka culture and sustainability.

The Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC), representing the Quandamooka people, was responsible for delivering 9 of the original 23 projects under the transition strategy and Minjerribah Futures. A funding agreement between QYAC and the relevant government department supported each project. These agreements identified the funding available to QYAC, and the key milestones and deliverables it was required to meet in completing the projects.

This report outlines our assessment of how the following departments managed the funding agreements between July 2016 and December 2021:

- Department of State Development, Manufacturing, Infrastructure and Planning (now called the Department of State Development, Infrastructure and Planning)
- Department of Innovation, Tourism Industry Development and the Commonwealth Games (now called the Department of the Environment, Tourism, Science and Innovation).

We selected this period as it represented the time frame for completion of all 23 projects under the transition strategy. Both departments were subject to several machinery of government changes between July 2016 and the date of this report. This resulted in the departments being renamed, and their functions being restructured several times during this period. For this report, we have used the names State Development and Tourism to identify the 2 departments.

Our assessment of Minjerribah Futures did not include an assessment of the strategic objectives of the program or whether these have been achieved. Instead, our assessment focused on the design and management of funding agreements used to support the delivery of individual projects. We did not assess:

- how the government selected individual projects and whether they were appropriate to meet the overall program objectives
- whether the government and QYAC successfully delivered the individual projects
- whether the completed projects were successful in meeting the program objectives.

Key stakeholders advised us that the successful delivery of the projects is expected to provide economic, social, and cultural benefits to the Quandamooka people and the broader Minjerribah community.

We also identified and assessed non-Minjerribah Futures payments of approximately \$38 million that the following public sector entities made to QYAC during our review period:

- Department of Environment and Science (now called the Department of the Environment, Tourism, Science and Innovation)
- Department of Resources (now called the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development)
- Redland City Council
- The University of Queensland.

Our review did not identify any issues with how these entities managed their agreements with QYAC. Accordingly, we have not included any comments on our assessment of these in this report. Further information on the payments we assessed is included in [Appendix B](#).

As QYAC is not a public sector entity, we did not assess how it used the funding provided to it. The focus of our assessments and this report is on how public sector entities managed the funding agreements with QYAC.

Section 36A of the *Auditor-General Act 2009* provides the Auditor-General with the ability to audit funding that a public sector entity provides to a non-public sector entity. We concluded that we did not need to use this power in conducting our assessment of the funding agreements because:

- we considered it unlikely that using these powers would provide access to additional information that would be unavailable from the public sector entities we engaged with
- exercising these powers was not required to achieve our objective of assessing how the public sector entities managed their funding agreements with QYAC.

3. Status of projects and funding

Under the North Stradbroke Island Economic Transition Strategy (transition strategy), the Department of State Development reported publicly on the status of projects through 2 annual updates for the 2016–17 and 2017–18 financial years. These annual updates included information on:

- the estimated timing and status of each of the 23 projects
- the lead organisations and other partners responsible for each project
- the amount expended under the transition strategy both for the current year and in total.

These reports identified that the Department of State Development was intending to release annual updates for the 5-year life of the strategy to keep the community and key stakeholders informed on progress, showcase the projects, and acknowledge key achievements. However, when responsibility for the strategy was transferred to the Department of Tourism, it stopped preparing these annual updates.

Under Minjerribah Futures, the Department of Tourism provided updates through its website and its annual reports. This publicly available information was less comprehensive than the previous annual updates and made it more difficult for interested parties to assess the overall status of projects under the program.

Reporting on the status of projects has been limited

After the transition strategy became Minjerribah Futures, the Department of Tourism published 2 Minjerribah Futures Project Updates for Spring 2021 and Winter 2022. In these updates, the Department of Tourism reported whether the projects were complete, in progress, or on hold. The updates, however, did not identify the actions taken for the projects identified as complete.

The Department of Tourism currently provides information on Minjerribah Futures through a dedicated page on its website. Information available on the website includes a Minjerribah Futures program overview and information on individual projects under the program. As at 31 October 2024, the website stated that ‘all but 3 projects have been substantially completed’.

Our review of the information available on the website, however, identified that it was not easy to ascertain the exact status of individual projects under the program. This was because the information provided on each project did not include a clear statement on whether the projects were complete or still in progress. The Department of Tourism’s website did not define what ‘substantially completed’ meant.

We also found it difficult to reconcile information on the website to information previously reported for both the transition strategy and Minjerribah Futures. This was due to changes in the names and number of projects reported. For example, the:

- transition strategy annual updates reported on 23 projects
- Spring 2021 and Winter 2022 Minjerribah Futures Project Updates reported on the status of 21 projects
- Minjerribah Futures program overview identifies 17 projects
- Department of Tourism website includes information on 14 projects plus a further 5 projects identified as ‘concluded’.

We understand that the original 23 projects were subsequently expanded to include a further 2 projects. However, we could not identify any public reporting that explains changes in the projects, including changes between the 23 projects identified in the transition strategy and those now identified for Minjerribah Futures on the Department of Tourism’s website.

The Department of Tourism has provided some updates on Minjerribah Futures through its annual reports. However, this information has typically been limited to brief updates on individual projects. The Department of Tourism's annual reports have not provided any information on the overall status of projects under the program.

We have included a list of projects under both the transition strategy and Minjerribah Futures, including the reported status of projects under the program, in [Appendix D](#). We prepared this appendix based on publicly available information as at 31 October 2024.

No current public reporting on the status of funding

While the 2 annual updates reported on expenditure under the transition strategy, we were unable to identify any regular public reporting on the status of funding paid under Minjerribah Futures.

The total funding the Queensland Government approved under the transition strategy was \$20 million. However, it also identified that a further \$36.6 million would be required to meet the estimated costs of the 23 projects under the strategy. It was not clear where this funding would be obtained from or who was responsible for obtaining it.

After the initial launch of the transition strategy, the Queensland Government increased its total budgeted investment from \$20 million to:

- \$24.75 million in June 2018
- \$34.7 million in the 2020–21 state budget
- \$39.4 million as at 30 April 2024.

There has been no recent public reporting on the overall funding for the program and how this compares to the increased budget.

The 2023–24 Queensland budget identified that an additional \$17.5 million was allocated to the Department of Tourism to progress the construction of the Quandamooka Art Museum and Performance Institute (QUAMPI) – now called the Quandamooka Arts and Culture Centre – and auxiliary infrastructure of the recreational trail. This represented a significant increase on the funding approved for this project under the transition strategy.

A progress update report prepared by the Department of Tourism identifies that the approved funding for all Minjerribah Futures projects as at 30 April 2024 is \$39.4 million. This included:

- \$33.2 million for QYAC led projects
- \$6.1 million for non-QYAC led projects.

The update report also identified that as at 30 April 2024, \$30.6 million had been spent on these projects. This includes \$24.7 million spent on QYAC led projects. Of this amount, the government only provided \$9.3 million directly to QYAC, with the remaining funding provided to either the Department of Housing and Public Works or other entities contracted by the Department of Tourism. Further information is included in [Appendix D](#).

Neither the 2023–24 or 2024–25 Queensland budgets identify the current total approved budget expenditure for Minjerribah Futures. The 2024–25 budget, however, identifies that the total estimated cost of capital expenditure (money spent to buy or build new assets) for the Minjerribah Futures program is \$26.3 million. This is represented by estimated capital expenditure of \$17.8 million to 30 June 2024, with a further \$8.5 million in capital funding allocated for the 2024–25 financial year.



This increased investment reflects the project's inability to attract the additional private sector funding, as identified in the original approved strategy. QYAC directly negotiated a further \$3.5 million for Minjerribah Futures projects comprising:

- \$2.5 million from the Australian Government, through the Indigenous Land and Sea Corporation, for the construction of QUAMPI, and
- \$1 million from The University of Queensland for Yalingbila Bibula.

The inability to attract additional funding also meant that the initial government funding was spread across the individual projects and was not always sufficient to ensure delivery of the original projects.

In 2018, the government redirected funding for some of the original 23 projects to 5 priority projects. These were:

- recreational trails
- development and upgrade of Minjerribah camping grounds
- Minjerribah Ganaba Project
- Yalingbila Bibula Project (now called the Yalingbila Mil Bibula project)
- Quandamooka Art Museum and Performance Institute (QUAMPI).

In developing the transition strategy, the government may have benefited from conducting market analysis to identify whether the additional funding required was available and if it would be sufficient to meet the estimated costs of the projects. This may have enabled the government to identify earlier whether it may be required to provide additional funding or reprioritise available funding.

Recommendation 2

We recommend the Department of the Environment, Tourism, Science and Innovation and the Department of State Development, Infrastructure and Planning use learnings from this program when establishing similar programs by conducting market analysis for sourcing external funding where it is identified that the program will not be entirely funded by the Queensland Government.

The lack of regular public reporting on the status of the projects means that key stakeholders and interested parties cannot assess whether the funding provided was consistent with the funding approved under the transition strategy.

Recommendation 1

We recommend that the Department of the Environment, Tourism, Science and Innovation strengthens its public reporting on the current status of the Minjerribah Futures program by:

- reconciling the projects under the Minjerribah Futures program to the original projects under the North Stradbroke Island Economic Transition Strategy
- clearly identifying the status of all projects under the program, including any action required to complete them
- reporting on funding provided to date against the total funding approved.

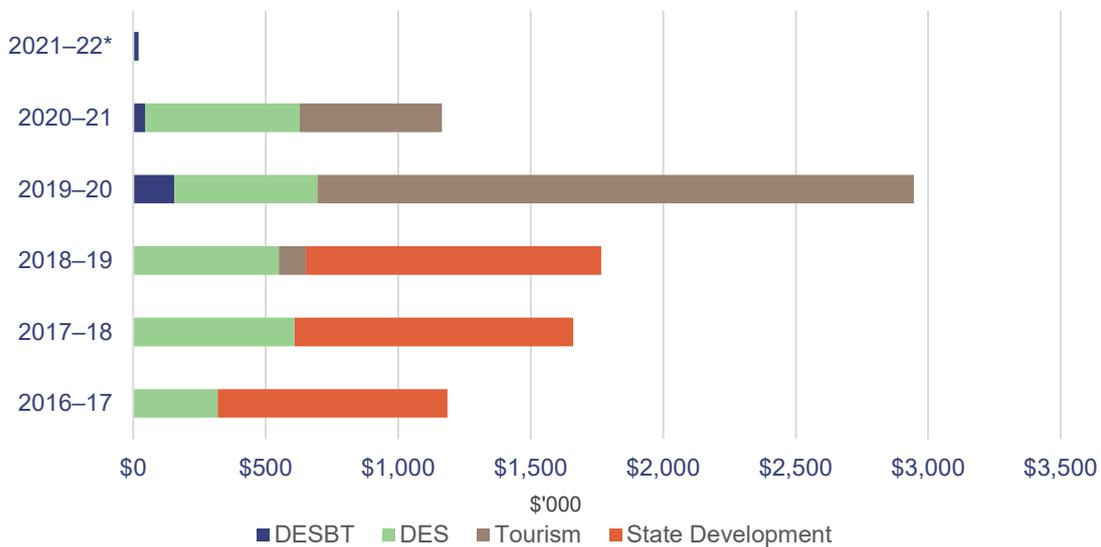
This reporting could be done either on the department's website or in its annual report.

4. Suitability of funding agreements

Of the original 23 projects in the North Stradbroke Island Economic Transition Strategy (transition strategy), Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC) was listed as the project coordinator in 9 and as a partner in the remaining 14, with other entities identified as project coordinators.

Between 1 July 2016 and 31 December 2021, \$8.74 million was paid to QYAC by 4 state government departments under both the transition strategy and the Minjerribah Futures program. This is shown in Figure 4A below.

Figure 4A
North Stradbroke Island Economic Transition Strategy and Minjerribah Futures funding paid to QYAC by government departments



Notes:

* The amount for the 2021–22 financial year is only to 31 December 2021.

DESBT – Department of Employment, Small Business and Training; DES – Department of Environment and Science; Tourism – Department of Tourism; State Development – Department of State Development.

Source: Compiled by Queensland Audit Office with information from Queensland Government departments.

Information provided to us by the Department of Tourism identified QYAC as the lead for 13 of 25 projects under Minjerribah Futures. As identified in the previous section, as at 30 April 2024, \$9.3 million had been provided directly to QYAC for these projects. Further information is included in [Appendix D](#).

We assessed 7 funding agreements between the state government and QYAC where QYAC was the nominated project coordinator. Under these 7 agreements, Queensland Government departments paid QYAC a combined \$5.02 million between 1 July 2016 and 31 December 2021.

The projects assigned to QYAC were not appropriately designed to enable QYAC to deliver on its obligations. This included assigning QYAC responsibility for delivering:

- multiple, complex projects concurrently
- projects that were not fully funded
- projects that required skills in project management, construction, and contract management.

The funding agreements supporting the projects also imposed a significant reporting burden on QYAC and the responsible departments.

This also made it difficult for the responsible departments to hold QYAC accountable for its obligations. For 3 projects, this resulted in agreements being renegotiated and responsibilities being reassigned to the Department of Housing and Public Works.

This chapter outlines the overall findings from our assessment of these agreements. We list the agreements we reviewed in [Appendix B](#).

The government should have better considered QYAC's ability to deliver multiple projects concurrently

The projects to be delivered by QYAC varied in their nature, size, and complexity. Under the transition strategy and the subsequent Minjerribah Futures program, the government assigned QYAC responsibility for delivering several projects that were not fully funded. The successful delivery of several projects also required skills in project management, construction, and contract management.

QYAC is a small entity that employs less than 100 full-time staff. Its primary functions involve managing the recognised native title rights and interests of the Quandamooka people. Its main revenue source is government grants.

In developing the transition strategy, the Queensland Government, through the relevant departments, did not effectively assess QYAC's capacity and skillset to successfully deliver large construction projects. In addition, the government underestimated the level of support QYAC required from the departments.

When the Department of Tourism assumed responsibility for Minjerribah Futures in 2019, it recognised that QYAC lacked the specialist skills required and that additional support was necessary, especially as QYAC entered into more agreements. In response, the Department of Tourism brokered an arrangement on QYAC's behalf to reassign 3 significant construction projects to the Department of Housing and Public Works (DHPW). The construction projects were:

- Minjerribah Ganaba Project (now complete)
- Quandamooka Art Museum and Performance Institute (QUAMPI) (construction in progress)
- Yalingbila Bibula (Whale on the Hill) Project (currently on hold).

However, the Department of Tourism could not fully address all issues impacting the delivery of all projects. This was because most projects were still underfunded, and as a small entity, QYAC lacked the capacity and skills required to accurately estimate the costs and deliver the projects it was assigned under the strategy.

The department's intervention improved delivery of the Minjerribah Ganaba Project. This project involved transforming the old secondary school campus into a modern venue for education, training, and employment. DHPW provided clear advice to the Department of Tourism on the additional funding it required to complete construction before responsibility for constructing the project was reassigned to it in August 2019. With the additional funding and DHPW's expertise in delivering construction projects, it completed construction of the project in January 2021.

The involvement of DHPW also ensured the construction of QUAMPI progressed. In September 2024, the government announced that it anticipated construction of QUAMPI would be complete in November 2024, with an official opening in 2025. We understand that similar project delivery models using DHPW to provide expert skills, advice, and assistance have subsequently been adopted in other non-Minjerribah Futures projects between QYAC and the government.

Recommendation 3

We recommend the Department of the Environment, Tourism, Science and Innovation and the Department of State Development, Infrastructure and Planning use learnings from this program when establishing similar programs by assessing the capacity and available skills of entities responsible for delivering multiple concurrent projects varying in nature, size, and complexity. They should also consider providing additional support, where required, through other government agencies that possess the necessary skills and expertise, such as the Department of Housing and Public Works.

The funding agreements were not tailored for QYAC

The initial funding agreements between the Department of State Development and QYAC were designed using the department's standard templates. The department did not tailor the agreements to recognise QYAC's capacity as a small entity to meet key deliverables.

When the Department of Tourism assumed responsibility for Minjerribah Futures, it retained most of the existing agreements, rather than seeking to renegotiate them. There were more than 20 agreements in place at that time. As identified in the previous section, the Department of Tourism renegotiated 3 agreements, reassigning responsibilities to DHPW for 3 major construction projects. The department, however, still used a standard departmental template for these revised agreements.

The agreements could have been enhanced by the departments and QYAC working together to ensure that QYAC was only required to provide information necessary for the departments to make informed decisions on the status of the projects. This would have assisted QYAC to meet its reporting requirements while maintaining an appropriate level of accountability.

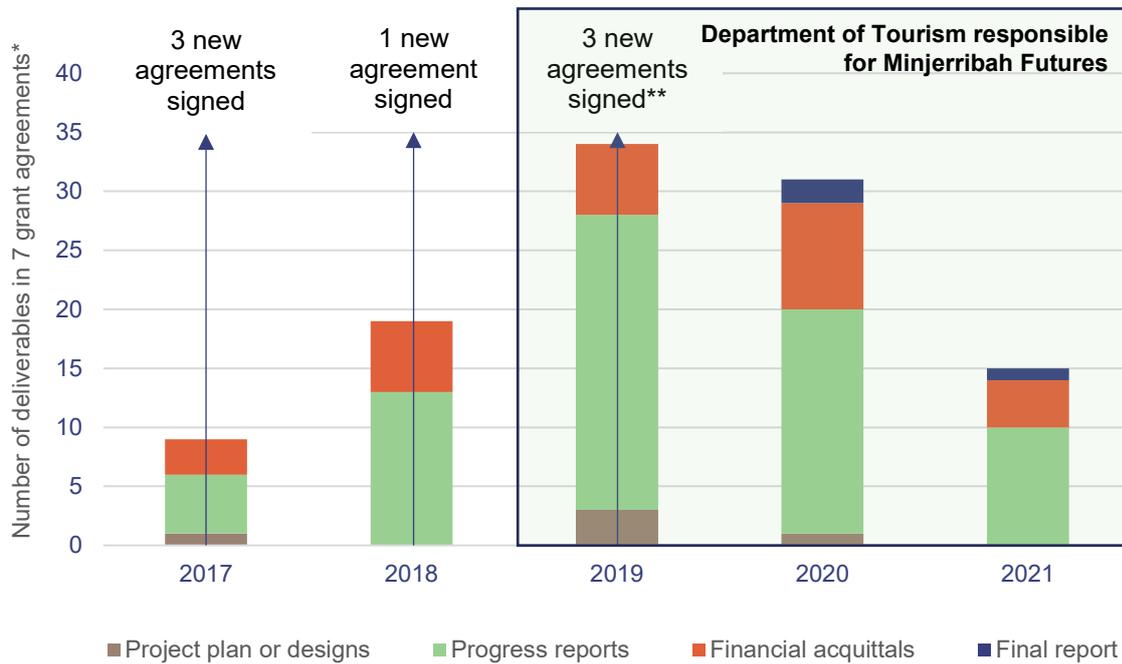
The agreements imposed a significant reporting burden on QYAC and the responsible departments

The standard departmental templates used for the agreements with QYAC, including all 7 funding agreements we reviewed, included traditional government grant reporting requirements and delivery arrangements. They also required QYAC to submit a significant number of reports and acquittals.

Figure 4B shows the number of milestones QYAC was required to meet each year between 2016 and 2021 under the 7 funding agreements we assessed. The figure shows that, as QYAC entered into more agreements, the number of milestones it was required to meet rose significantly, peaking in 2019.



Figure 4B
QYAC’s required reporting and milestones



Note: *The timing and number of deliverables is based on the terms of the 7 original funding agreements and the Minjerribah Ganaba Stage 2 funding agreement. It excludes changes made in subsequent variations to these 7 agreements.

** The 2019 agreements were between QYAC and the former Department of Innovation, Tourism Industry Development and the Commonwealth Games.

Source: Compiled by Queensland Audit Office with information from Queensland Government departments.

It is normal and appropriate to include milestone reporting in standard Queensland Government funding agreements. The relevant departments and QYAC discussed and agreed on the reporting requirements included in the agreements. However, they may not have considered whether these requirements were achievable for a small entity like QYAC in completing multiple, concurrent, complex projects.

QYAC rarely met the financial or progress reporting requirements set out in the funding agreements. Where QYAC did submit financial acquittals, it did not provide sufficient detail and evidence to demonstrate how it used the funding to achieve the project objectives.

As a result, the responsible departments executed multiple variations to all the funding agreements, extending the due dates for QYAC’s reporting and milestone deliverables, and/or the expiry dates of the agreements. These variations contributed to the lack of timely delivery of projects under the strategy.

The Department of Tourism invested significant resources in supporting, and sometimes developing, QYAC’s skills to meet its reporting obligations. For example:

- it engaged a contract manager who assisted QYAC by developing a contract framework and tracker, and templates for reporting project plans, budgets, and milestones
- the contract manager and other staff conducted regular site visits to monitor priority projects, including developing and upgrading the Minjerribah camping grounds and recreational trails.

Despite the department’s investment, QYAC did not always meet the reporting and delivery requirements under the agreements. Our assessment identified that the responsible departments continued to pay instalments under the multiple agreements even though QYAC did not meet the required milestones and prior to receiving the required reports and acquittals. We acknowledge that for some agreements the funding was provided to support businesses on Minjerribah during COVID-19 lockdown periods.



In late 2020, the department ceased paying QYAC while acquittals and final reports were outstanding. The Department of Tourism worked with QYAC to ensure it received the final reports and acquittals required on outstanding projects.

Recommendation 4

We recommend the Department of the Environment, Tourism, Science and Innovation and the Department of State Development, Infrastructure and Planning use learnings from this program when establishing similar programs by tailoring the terms and conditions of funding agreements to ensure that reporting and milestone requirements are appropriate and achievable for the receiving entity.

Recommendation 7

We recommend that the Department of the Environment, Tourism, Science and Innovation strengthens its funding acquittal processes for future projects by:

- reviewing whether its current acquittal processes are fit for purpose to ensure all funding provided is used in accordance with funding agreements
- ensuring staged funding under future agreements is not paid until any earlier funding has been fully and properly acquitted, unless there are prevailing circumstances that are outlined in the agreements.

Requirements in the agreements were not always clear

The requirements in the funding agreements and other supporting information were not always clear to QYAC. For example, the agreements did not clearly define whether QYAC could use funding to cover indirect costs, including administrative overheads, consulting, and management charges.

This led to uncertainty about the extent to which funding could be allocated to these indirect costs, how they should be calculated, and what evidence QYAC was required to provide to the department supporting these costs.

Recommendation 5

We recommend the Department of the Environment, Tourism, Science and Innovation and the Department of State Development, Infrastructure and Planning use learnings from this program when establishing similar programs by updating standard terms and conditions of funding agreements to clarify to funding recipients what type of expenditure is considered appropriate.



Examples of issues identified in managing funding agreements

The following case study demonstrates an example of the types of issues the departments of State Development and Tourism encountered in managing one of the larger funding agreements. In this case study (Figure 4C), the agreement between the Department of State Development and QYAC lacked clarity around the level of information required to support expenditure claims, including the type and extent of indirect costs that could be claimed on the project.

Figure 4C
Case study – issues in managing funding agreements

Develop and upgrade the Minjerribah camping grounds

In March 2018, the Department of State Development approved a project plan for upgrades to the Minjerribah camping grounds. The approved plan included \$2.218 million to be paid by the department to QYAC to construct 36 permanent glamping tents, including:

- 12 basic and 5 premium permanent tents at Bradbury’s Beach
- 12 basic and 7 premium permanent tents at Adam’s Beach.

However, QYAC was required to subsequently alter the sites and the scope of the project. Some of the alterations QYAC made were beyond its control. For example, after the project commenced, Adam’s Beach was found to be contaminated with hot mineral sands, preventing construction of the planned tents on that site. The Ministerial Forum (refer Figure E1, [Appendix E](#)) approved QYAC’s alteration to the original plan and approved QYAC upgrading camping sites at Bradbury’s Beach, Cylinder Beach, and Home Beach.

In September 2018, when the Department of Tourism became responsible for this agreement, the previous department provided a handover report on the project. The report noted that, despite several follow-ups, QYAC had not provided details supporting its expenditure against the project. For example, QYAC had not provided the names of employees used on the project, the number of hours they worked, and the rate per hour for wage costs.

In November 2019, officers from the Department of Tourism prepared a progress report on construction at the revised project sites at Bradbury’s Beach and Adam’s Beach. In their report, the officers concluded that the design documents for the Bradbury’s Beach site were well developed. The report recommended the department pay a second instalment of between \$0 and \$460,000 for the Bradbury’s Beach upgrade. The amount of the second instalment was to be determined after physically inspecting QYAC’s spending on prefabricated structures and site earthworks.

However, the report also noted that QYAC had not provided documentation supporting expenditure at Adam’s Beach or for any other campground project activities. The report concluded that QYAC had spent \$296,000 on activities other than Bradbury’s Beach but had not provided information to support this. The report recommended the department discuss the spending with QYAC prior to providing any additional funding outside the \$460,000 for Bradbury’s Beach.

In October 2019 and March 2020, the Department of Tourism paid QYAC additional instalments of \$800,000 and \$734,400 respectively. It made the payments before it had obtained the information required for the milestone payments under the funding agreement and before actions were taken to address the recommendation in the department’s own report.

In September 2020, QYAC provided the Department of Tourism with its only financial acquittal under this agreement, covering the period 16 February 2017 to 31 August 2020. QYAC’s acquittal allocated \$567,940, or 25 per cent of the \$2.145 million received, to indirect project costs including administration, management, and coordination. Based on our assessment of available information, it appeared that these costs were calculated as a fixed 25 per cent of total expenditure, rather than specific costs QYAC incurred.

In December 2020, the Department of Tourism requested additional details from QYAC, including its rationale for allocating costs to internal project management, administration, and coordination. QYAC provided supporting calculations for its employee costs, which were based on a charge-out rate for each employee rather than each employee’s actual wage costs. For example, the cost of a senior project officer’s contribution was \$250 per hour, which resulted in a total cost for the period of acquittal of \$337,500 for 1,350 hours work. The supporting calculations did not provide any evidence or support for the nature of the activities or contributions made by the individual officers who worked on the project.

Develop and upgrade the Minjerribah camping grounds

The agreement between the departments and QYAC did not specify what a reasonable allocation of administration costs for the project would be. By comparison, one agreement we reviewed between QYAC and another department for a non-Minjerribah Futures project included a requirement that administration fees in the project budget could not exceed 10 per cent.

As at 31 December 2021, the Department of Tourism had not provided additional guidance or clarification to QYAC on whether this was an appropriate way to use or acquit the funding. Our assessment of the relevant agreement identified that, by December 2021, the responsible departments had paid QYAC \$2.216 million for:

- purchasing and installing semi-permanent glamping tents above ground at Adam's Beach
- 3 tents and landscaping work at Cylinder Beach
- 6 tents, a camp kitchen upgrade, and landscaping work at Bradbury's Beach.

We were subsequently advised by the Department of Tourism that the final report and acquittal for the upgrade of camping grounds was approved in May 2023.

Despite the issues encountered initially in managing this project, both the Department of Tourism and QYAC advised QAO that they consider the project to be successful. They noted that the upgraded campgrounds had created employment opportunities for Quandamooka people and received positive feedback from other local accommodation providers and businesses.

Source: Compiled by Queensland Audit Office with information from the Department of Tourism.



5. Governance over the program

The North Stradbroke Island Economic Transition Strategy (transition strategy) and the Minjerribah Futures program involved multiple stakeholders with different priorities. It was vital that the program had a clear objective, with all stakeholders working towards it. Success of the program also depended on the government establishing strong governance arrangements focused on monitoring progress towards achieving this objective.

The governance arrangements were complex, changed multiple times over the course of the strategy, and had varying levels of activity and engagement. The governance arrangements did not provide detailed and consistent oversight of the Minjerribah Futures program and did not always provide broad community engagement.

Inconsistent governance arrangements including community oversight and engagement

In 2017, a transition strategy implementation committee (the implementation committee) was established. The implementation committee was responsible for program governance and provided a forum to consider progress updates from project leaders, as well as government liaison and community input.

Between 2017 and 2019, the implementation committee was chaired by a Deputy Director-General from the Department of State Development with representatives from:

- Department of Tourism
- Redland City Council
- Straddie Chamber of Commerce
- The University of Queensland
- Quandamooka Yoolooburabee Aboriginal Corporation (QYAC)
- Queensland Treasury.

In early 2019, responsibility for Minjerribah Futures transferred to the Department of Tourism. At this time, the objectives of the strategy included an increased focus on making Minjerribah a leading destination for cultural and eco-tourism, built on a foundation of Quandamooka culture and sustainability.

The implementation committee continued on after the Queensland Government transferred responsibility for Minjerribah Futures to the Department of Tourism. In mid-2019, a review by the Department of Tourism found the existing governance arrangements were not fit for purpose because of a lack of formal reporting lines to the overarching Minjerribah governance groups.

Subsequently, the Director-General of the Department of Tourism endorsed a new governance framework for all state government support activity on Minjerribah. Under the new framework, the implementation committee was dissolved following its last meeting on 5 July 2019.

The new framework included the Minjerribah Futures Strategic Oversight Group to provide oversight and monitoring of all Minjerribah Futures projects. Several new groups and committees were also created. The groups and committees overseeing state-supported activities on Minjerribah, including Minjerribah Futures were:

- Minjerribah Ministerial Forum (overarching)
- Minjerribah Steering Committee (overarching)
- Minjerribah Futures Strategic Oversight Group
- Construction Projects Steering Committee
- Minjerribah Futures Reference Group
- Communications Working Group
- Minjerribah Futures team.

Further information on these groups and committees, including their membership and roles, is described in [Appendix E](#).

The new groups and committees included representatives from 7 government departments, 3 other government entities, and 4 non-government entities, including QYAC. Representatives from island businesses, community leaders, and other Queensland Government agencies also attended meetings where invited.

Unlike the dissolved implementation committee, the Minjerribah Futures Strategic Oversight Group did not include members drawn from Minjerribah’s business community or other non-QYAC community stakeholders. In total, the Minjerribah Futures Strategic Oversight Group met 5 times, with all meetings held between February and July 2020. This left long periods where no governance committee was fulfilling the Minjerribah Futures Strategic Oversight Group’s role, both before February 2020 and after July 2020.

In contrast, the Construction Projects Steering Committee has met consistently and frequently since June 2019. The committee was created after the Department of Tourism and QYAC jointly agreed to reassign responsibilities for construction projects to the Department of Housing and Public Works. The committee oversees the following Minjerribah Futures projects:

- Quandamooka Art Museum and Performance Institute (QUAMPI)
- Yalingbila Bibula (Whale on the Hill)
- Gumpi – Bummiera Recreational Trail.

This committee’s purpose is to ensure appropriate project governance by stakeholder representatives and to facilitate regular, comprehensive reviews of the current projects’ status.

The complex governance arrangements of the Minjerribah Futures program meant it was difficult for any one group to provide effective oversight over its progress and ensure that all projects were being delivered on time and on budget.

Recommendation 6

We recommend the Department of the Environment, Tourism, Science and Innovation and the Department of State Development, Infrastructure and Planning use learnings from this program when establishing similar programs by establishing appropriate governance arrangements that are consistently applied over the life of strategies, particularly where strategies are modified or impacted by machinery of government changes.



Appendices

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A. Entity responses

As mandated in section 64 of the *Auditor-General Act 2009*, the Queensland Audit Office gave a copy of this report with a request for comments to:

- the Department of State Development, Infrastructure and Planning (Department of State Development)
- the Department of the Environment, Tourism, Science and Innovation (the Department of Tourism)
- Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC).

This appendix contains their detailed responses to our audit recommendations.

The heads of these entities are responsible for the accuracy, fairness, and balance of their comments.

While we did not audit QYAC, or make recommendations to it, this report comments directly on funding provided to it and its engagement with the public sector entities responsible for the funding. Accordingly, we assessed QYAC to be an entity with a special interest in the report under s. 64(2) of the *Auditor-General Act 2009*. On this basis, we gave QYAC a copy of this report for its information and provided it with an opportunity to comment.



Comments received from Deputy Premier and Minister for State Development, Infrastructure and Planning and Minister for Industrial Relations



The Hon Jarrod Bleijie MP
Deputy Premier
Minister for State Development, Infrastructure and Planning
Minister for Industrial Relations

Our ref: MC25/1817

24 April 2025

Ms Rachel Vagg
Auditor-General
Queensland Audit Office
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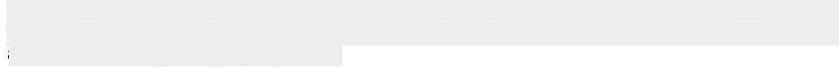
Dear Ms Vagg

Thank you for your email of 31 March 2025 providing the draft Queensland Audit Office (QAO) report, Managing Minjerribah Futures Funding.

I am informed that my Director-General, Mr John Sosso of the Department of State Development, Infrastructure and Planning (the Department) is providing the QAO with a detailed Departmental response.

The Department thanks the QAO for an early review of the report and its recommendations and findings. The Department has had a program of work in place to strengthen funding agreements, reporting and governance against which the report's recommendations will be considered.

For further information please contact



Yours sincerely

A handwritten signature in black ink, appearing to be 'Jarrod Bleijie', written over a horizontal line.

JARROD BLEIJIE MP
DEPUTY PREMIER
Minister for State Development, Infrastructure and Planning
Minister for Industrial Relations

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Comments received from Director-General, Department of State Development, Infrastructure and Planning



Queensland
Government
Department of
**State Development,
Infrastructure and Planning**

Our ref: MC25/1817

Your ref: PRJ04649

24 April 2025

Ms Rachel Vagg
Auditor-General
Queensland Audit Office
qao@qao.qld.gov.au

Dear Ms Vagg

Thank you for your email of 31 March 2025 regarding the proposed Queensland audit report on *Managing Minjerribah Futures funding*. A detailed agency response is attached.

The former Department of State Development, Manufacturing and Infrastructure and Planning (DSDMIP) had lead responsibility for the implementation of the *North Stradbroke Island Economic Transition Strategy* (the transition strategy) from September 2016 to September 2018 before administrative responsibility was transferred to the former Department of Innovation, Tourism, Industry Development and the Commonwealth Games.

Under the stewardship of the former DSDMIP, an Implementation Committee consisting of key Government agencies, Local Government, the Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC), the University of Queensland and the Chamber of Commerce was established to oversee project implementation.

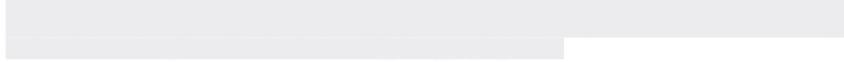
The former DSDMIP ensured regular reporting to Cabinet and developed an annual report to ensure transparency in public reporting on the status of projects.

The Department thanks the Queensland Audit Office for its subsequent findings and recommendations, with the Department now implementing measures to consider and strengthen funding agreements, reporting and governance.

My Department has implemented a program of work to address the recommendations from the audit report, *Improving Grants Management Report 2: 2022-23*. This program of work will continue to be refined and improved over time, including in considerations of *Managing Minjerribah Futures funding* findings and recommendations.

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For further information please contact



Yours sincerely

A handwritten signature in black ink, appearing to read 'John Sosso'.

John Sosso
Director-General

Enc



Responses to recommendations

Queensland Audit Office *Managing Minjerribah Futures funding report*

Department of State Development, Infrastructure and Planning (DSDIP) response

Project leads and funding arrangements

The former Department of State Development, Manufacturing and Infrastructure and Planning (DSDMIP) led implementation of the *North Stradbroke Island Economic Strategy* (the transition strategy) from September 2016 to September 2018.

Transition strategy projects and projects leads were determined after extensive consultation with stakeholders including the Registered Native Title Body Corporate, the Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC).

The final project list and project leads were determined by Cabinet, rather than officers of the former DSDMIP as referenced in the report.

As highlighted in the report, QYAC was the project coordinator for nine of the original 23 projects, with departmental officers negotiating both project scopes and funding agreements and related documents for each project.

Given Cabinet approval of QYAC as project lead, the former DSDMIP identified ways to best work with QYAC including:

- funding agreements enabled QYAC to engage qualified professionals to manage projects (eligible expense)
- detailed discussions regarding expectations, outputs and timeframes prior to signing contracts
- parties accessing legal support to review documentation prior to contract execution.

The former DSDMIP prepared all necessary project management documents, risk registers, project scopes, funding agreements and governance frameworks, and all transition strategy projects were managed in the same manner (copies previously provided to the QAO).

Funding agreements drafted by the former DSDMIP clearly identified the responsibilities of all parties, including reporting and payment requirements. It is also important to note that the former DSDMIP made payments on milestones achieved with supporting documentation meaning references on pages 12 and 14 are considered to not apply to the time DSDMIP was responsible for the program.

The former DSDMIP also ensured that funding agreements were suitably tailored to recognise QYAC's limited size, with consideration given to agreement reporting requirements. The Department in discussion with QYAC agreed that milestone reporting



was a suitable approach to ensure outcomes were achieved, noting copies of project scopes and funding agreements were provided to the QAO for review.

It is also important to note that QYAC supported including market analysis in the original funding agreements, as QYAC planned to seek private and Australian Government investment for several projects with detail of funds secured listed below:

- QYAC successfully negotiated \$2.5 million in funding from the Australian Government towards QUAMPI (Quandamooka Arts and Culture Centre)
- the former DSDMIP supported QYAC to secure \$1 million from the University of Queensland towards Yalingbila Mil Bibula (whale watching facility)
- the former DSDMIP negotiated an additional \$1.2 million from the Australian Government to support the Moopi Moopi Aged Care Facility upgrade project.

Transition Strategy Governance

Project governance and support during former DSDMIP lead role was strong, with all projects managed effectively as characterised by the following DSDMIP activities:

- prepared half-yearly reporting to Cabinet on the status of the implementation of projects
- prepared publicly available annual reports to ensure transparency on the implementation of projects
- established an Implementation Committee that included representatives of key state agencies, Local Government, QYAC, Straddie Chamber of Commerce and the University of Queensland
- established a shop front on Minjerribah with full-time staff who regularly provided in person support to QYAC and provided briefings and project updates to members of the public.

Response to Recommendations (actions 2-6) for the Department of State Development, Infrastructure and Planning (DSDIP) to consider when establishing similar programs

Action 2 *conducting market analysis for sourcing external funding where it is identified that the program will not be entirely funded by the Queensland Government*

- DSDIP notes action 2 and will apply market analysis to future projects where relevant

Action 3 *assessing the capacity and available skills of entities responsible for delivering multiple concurrent projects varying in nature, size, and complexity. They should also consider providing additional support, where required, through other government agencies that possess the necessary skills and expertise, such as the Department of Housing and Public Works*

- DSDILP notes action 3

Action 4 *tailoring the terms and conditions of funding agreements to ensure that reporting and milestone requirements are appropriate and achievable for the receiving entity*

- DSDIP has implemented a program of work to address recommendations from the audit report, *Improving Grants Management Report 2: 2022-23*. This program supports capability uplift and a consistent approach to enhancing grants management across the Queensland Government. The work delivered will continue to be refined and improved over time, ensuring that learnings are applied when establishing new programs.

Action 5 *updating standard terms and conditions of funding agreements to clarify to funding recipients what type of expenditure is considered appropriate*

- DSDIP notes action 5 and as per response to action 4, the Department continues to refine and improve grants management in response to recommendations from the audit report, *Improving Grants Management Report 2: 2022-23*.

Action 6 *establishing appropriate governance arrangements that are consistently applied over the life of strategies, particularly where strategies are modified or impacted by machinery of government changes*

- DSDIP notes action 6 and will apply appropriate governance arrangements to future similar programs.

During the period the former DSDMIP managed the transition strategy, it demonstrated proficiency in managing funding agreements with QYAC, including comprehensive measures to establish clear, robust funding agreements. These agreements were designed to be transparent and aligned with the broader goals of the transition strategy. Clarity in these agreements ensured that parties had a mutual understanding of expectations, deliverables, and timelines.

A critical aspect of the former DSDMIP management was the continuous monitoring of the agreements. Regular audits, progress reports, and performance reviews were conducted to ensure compliance with the terms of the agreements. This proactive approach helped in identifying potential issues early and implementing corrective measures promptly.

The former DSDMIP ensured funding was used effectively for the intended activities. This included regular check-ins with QYAC to assess progress, offering support, and addressing challenges. By maintaining open communication and a collaborative spirit, the former DSDMIP facilitated the successful delivery of multiple transition strategy projects.



Comments received from Acting Deputy Director-General, Corporate Services, Department of the Environment, Tourism, Science and Innovation

Our Ref: CTS 07501/25



Department of the
**Environment, Tourism,
Science and Innovation**

24 April 2025

Ms Rachel Vagg
Auditor-General
Queensland Audit Office
PO Box 15396
CITY EAST QLD 4002

Dear Ms Vagg

I refer to an email of 31 March 2025 to Patricia O'Callaghan, Director-General of the Department of the Environment, Tourism, Science and Innovation (the department) regarding the Queensland Audit Office (QAO) proposed *Managing Minjerriabah Futures funding* Report to Parliament. The Director-General has asked me to respond on her behalf.

I accept the assessment of the status of the seven recommendations on behalf of the department and wish to advise (page 10 of the Report) that the Quandamooka Art Museum and Performance Institute (officially known as the Quandamooka Arts and Culture Centre) reached construction completion in December 2024 and is now complete.

The department agrees with the recommendations provided by QAO and has provided detailed responses in the attached template provided by QAO.

In summary, the department commits to:

- updating its Minjerriabah Futures program reporting, to the extent possible with the information available to the department;
- reviewing efforts to attract private investment to similar projects in future;
- reviewing delivery approaches and where applicable, engaging other Government departments to support the projects in a similar way to department's engagement of the Department of Housing and Public Works and specifically QBuild to support the Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC) in managing construction delivery for several Minjerriabah Futures projects;
- applying its established Grants Management Framework to similar programs and implementing learnings from this QAO review; and
- ensuring suitable governance arrangements are in place for new programs of a similar nature.

Noting the unique nature of this program, if the department was required to establish similar programs in future, the department would review the learnings from this QAO review.

Should your officers require any further information, they may contact

[Redacted contact information]

Yours sincerely

Wietske Smith
**Acting Deputy Director-General
Corporate Services**

Encl. (1)

Page 1 of 1

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Responses to recommendations



Department of the Environment, Tourism, Science and Innovation

Managing Minjerribah Futures funding

Response to recommendations provided by the A/Deputy Director-General, Corporate Services, DETSI on 24 April 2025.

Recommendation	Agree/ Disagree	Time frame for implementation (Quarter and financial year)	Additional comments
<p>1. We recommend that the Department of the Environment, Tourism, Science and Innovation strengthens its public reporting on the current status of the Minjerribah Futures program by:</p> <ul style="list-style-type: none"> reconciling the projects under the Minjerribah Futures program to the original projects under the North Stradbroke Island Economic Transition Strategy clearly identifying the status of all projects under the program, including any action required to complete them. reporting on funding provided to date against the total funding approved. <p>This reporting could be done either on the department's website or in its annual report.</p>	Agree	Quarter 3, 2025-26	<p>The department commits to updating its Minjerribah Futures program reporting, to the extent possible with the information available to the department.</p> <p>Noting the age of the program and its transfer across Government agencies through Machinery of Government Changes, it may not be possible for the Department to fully reconcile the current program administered by DETSI to the original transition strategy.</p> <p>It should also be noted that in addition to Queensland Government funding provided to the program, the Australian Government and Academia have also been contributed funding towards projects under Minjerribah Futures.</p>
<p>We recommend the Department of the Environment, Tourism, Science and Innovation and the Department of State Development, Infrastructure and Planning use learnings from this program when establishing similar programs by:</p> <p>2. conducting market analysis for sourcing external funding where it is identified that the program will not be entirely funded by the Queensland Government</p>	Agree	As appropriate	<p>The Tourism Division's efforts to attract private investment to Minjerribah were unsuccessful. Potential investors did not view the island as investor ready.</p> <p>Noting the unique nature of this program, the Department, if it was required to establish similar programs, would review the learnings of the Minjerribah Futures program and the review recommendations for applicability to a new program.</p> <p>This would include estimating third party contributions, based on sound assumptions available for scrutiny by relevant agencies, such as the Queensland Treasury, and supported through evidence, such as documented market analysis with suitable expert advice as appropriate.</p>
<p>3. assessing the capacity and available skills of entities responsible for delivering multiple concurrent projects varying in nature, size, and complexity. They should also consider providing additional support, where required, through other government agencies that possess the necessary skills and expertise, such as the Department of Housing and Public Works</p>	Agree	In place/ implemented	<p>The Department of Housing and Public Works (QBuild) has been engaged in project managing the delivery of several Minjerribah Futures construction projects to support QYAC's capacity and expertise.</p>



Recommendation	Agree/ Disagree	Time frame for implementation (Quarter and financial year)	Additional comments
4. tailoring the terms and conditions of funding agreements to ensure that reporting and milestone requirements are appropriate and achievable for the receiving entity	Agree	In place/ implemented	<p>The Tourism Division, DETSI inherited existing funding agreements/MoUs from another government agency in 2018/19 when the program was transitioned to the Tourism Division.</p> <p>A decision was taken to manage contract changes in existing agreements and MOU's through variations rather than reestablish completely new agreements. This decision was taken at the time to ensure program delivery continued without interruption.</p> <p>During this transition of programs to Tourism, program changes were implemented to improve delivery and acquittal processes. All current Grant Programs comply with the DETSI Grant Management Framework now in place.</p> <p>Noting the unique nature of this program, the Department commits to the required changes if it was required to establish similar programs. The appropriate learnings from the Minjerribah Futures program and the recommendations of this review would be considered for applicability to a new program. This would include considerations of fit for purpose agreements, terms and conditions and the nature of delivery vehicles.</p>
5. updating standard terms and conditions of funding agreements to clarify to funding recipients what type of expenditure is considered appropriate.	Agree	In place/ implemented	<p>DETSI has implemented changes to standard terms and conditions for funding agreements to clarify eligible/ineligible expenditure and commits to ongoing improvement.</p> <p>Noting the unique nature of this program, the department commits to review the learnings from the Minjerribah Futures program and the QAO review recommendations for applicability to new programs. This would include considerations of fit for purpose agreements, terms and conditions and the nature of delivery vehicles.</p>
6. establishing appropriate governance arrangements that are consistently applied over the life of strategies, particularly where strategies are modified or impacted by machinery of government changes.	Agree	In place/ implemented	<p>Note that governance arrangements have been in place, including the former Minjerribah Ministerial Forum (five Ministers) which existed and continued when the North Stradbroke Island Economic Transition Strategy (NSI ETS) transitioned from the then Department of State Development to Tourism, and then transitioned to a DGs Steering Committee with Ministerial advisors in attendance. Governance arrangements were modified to suit changed circumstances as the program progressed.</p>
7. We recommend that the Department of the Environment, Tourism, Science and Innovation strengthens its funding acquittal processes for future projects by:	Agree	In place / implemented	<p>The recent Machinery-of-Government changes incorporating the Tourism division into DETSI, presents an opportunity for the department to align its processes and share learnings, particularly as the previous Department of Environment, Science and</p>



Recommendation	Agree/ Disagree	Time frame for implementation (Quarter and financial year)	Additional comments
<ul style="list-style-type: none"> reviewing whether its current acquittal processes are fit for purpose to ensure all funding provided is used in accordance with funding agreements. ensuring staged funding under future agreements is not paid until any earlier funding has been fully and properly acquitted, unless there are prevailing circumstances that are outlined in the agreements. 			<p>Innovation has significant experience in managing programs and agreements with traditional owner/indigenous organisations.</p> <p>The Tourism Division is administering grants in compliance with the DETSI Grants Administration Framework. For future funding programs the department will review its acquittal processes to ensure they are fit for purpose, and ensure payments are made in line with those agreements. This is consistent with both the DETSI Grants Administration Framework and Queensland Treasury guidance in the Financial Accountability Handbook.</p>



Comments received from Acting Chief Executive Officer, Quandamooka Yoolooburrabee Aboriginal Corporation



Quandamooka Yoolooburrabee Aboriginal Corporation RNTBC

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ABN 30457275826 PO Box 235, Dunwich Q 4183 admin@QYAC.net.au

Queensland Audit Office
53 Albert Street
Brisbane QLD 4000

Attention: Deputy Auditor General

By email: gao@gao.qld.gov.au

30 April 2025

Proposed report Managing Minjerribah Futures Funding

Thank you for your provision of the above proposed Audit Report to Parliament. Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC) notes your findings regarding the design and management of the Economic Transition Strategy (ETS) and Minjerribah Future funding agreements with the Queensland State Government and how it could be improved in the future.

Through the ETS and Minjerribah Futures program, QYAC has learnt a great deal about working with government, and delivering multiple, complex projects in a short period of time. It has built QYAC's capacity and we have in place ISO quality assurance programs to ensure those learnings are maintained.

Status of projects and funding

QYAC is very grateful to have been the recipient of \$8.7 million in funding over the period 1 July 2016 to 21 December 2021, the period of the above Audit Report. QYAC notes that all of the projects other than Yalingbila Bibula (Whale on the Hill) project are now substantially complete. Yalingbila Bibula was delayed due to awaiting a Federal Government determination and is currently being redesigned and will be delivered on a smaller scale.

These projects resulted in an additional 25 jobs, over 80% of which have been filled by Quandamooka people working on their country. Quandamooka trained 10 Quandamooka Rangers who graduated within Certificates II and III in Conservation and Land Management and Aboriginal Land Management. A further 10 Quandamooka people were trained in Certificate II Business Development.

We also note that QYAC was successful in securing additional funding to supplement the Queensland Government's contributions to these projects. This money totalled \$3.5 million.

Applying the same multipliers that were used in the Minjerribah Futures program (and including the funding that QYAC was able to secure from other sources), the Queensland



Quandamooka Yoolooburrabee Aboriginal Corporation RNTBC

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Government's investment during the relevant period (alongside the additional funding secured by QYAC) has contributed an additional \$37.82 million to the economy of North Stradbroke Island. This investment was necessary as the local economy transitioned from being reliant on mining activities and income.

Suitability of funding agreements

With hindsight, it is apparent that QYAC was inadequately resourced by the State to deliver the number of projects (some of which were large and complex) when the ETS commenced. At the time, QYAC was still a relatively new (and small) organisation with most of its employees focused on managing and caring for Quandamooka Country. QYAC required additional project management support that was ultimately provided with the introduction of the Department of Housing and Public Works (DHPW). The funding agreements were not tailored for QYAC and placed a significant reporting burden on the organisation. Despite this (and as noted above) all but one of the projects are now substantially complete.

The case study identified by the Audit Office – the development and upgrade of the Minjerribah camping grounds – highlights the lack of clarity and specificity in the funding agreements and the challenges that this creates for both reporting and the administration of the funds from QYAC's perspective. For example, without an agreed hourly rate specified in the funding agreement, QYAC relied on rates it had previously agreed with another Queensland Government agency. An alternative which would provide the Government and funded body with greater certainty and simplify budgeting and acquittal processes would be to formally adopt a 'project management and administration' fee (calculated as a percentage of the grant funding).

As noted in the case study, despite some non-compliance, the project was regarded as delivering successful outcomes. QYAC points a significant uplift in revenue (circa 40%) that can be attributed to the \$2.27 million investment in the Minjerribah Camping upgrades including the first disability friendly camping accommodation on Minjerribah, 9 eco-tents, 20 glamping tents and over 200 camp site upgrades allowing for site-based bookings and less conflict during peak camping periods of Easter and Christmas. In 2019, Minjerribah Camping was awarded the Qantas Award for Aboriginal and Torres Strait Islander Tourism – Silver Award after this investment. The new infrastructure has also supported additional school visits, and outdoor and cultural education for these students.

Governance over the program

QYAC participated in the Queensland Government's governance structures in their various forms and found the regular meetings useful for keeping the projects on track and raising at an early stage the emerging issues. One of QYAC's key learnings through this process is that there was often a flurry of activity by some agencies immediately prior to the next meeting and it would have benefited in an agency level support role for delivery progress between the meetings.





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QYAC notes that many of the Queensland Government agencies involved in the Economic Transition Strategy and Minjerribah Futures program had not delivered on ground projects previously, and as such their project management capacity is also worthy of assessment prior to delivering future programs.

Other Comments:

Balance

QYAC queries whether the Audit Report could have benefitted from an analysis of arrangements with other project leads in the delivery of the Economic Transition Strategy projects, such as the Redlands City Council, and North Stradbroke Island Chamber of Commerce. This would improve the coverage of the Report and avoid the risk of it being perceived as overly focused on QYAC-led projects which were only 9 of the 23 projects. QYAC notes that feedback is likely to apply equally to those 12 projects and would present a more balanced picture of performance.

Delays

QYAC notes that the continual revision of funding available, and therefore the design and scope of the projects which were being funded, led to much delay, as quantity surveyors would need to be engaged and project agreements renegotiated. After the announcement of Minjerribah Futures in 2019, the COVID -19 pandemic and associated lockdowns and health controls had a much larger impact on project delays than is stated in the report. The associated global supply chain impacts and unprecedented increases in the cost of construction materials created further challenges and required rescoping and repricing of the projects.

Projects and Outcomes

Finally, QYAC notes that the Economic Transition Strategy/ Minjerribah Futures projects that have been delivered with the support of the Queensland Government have delivered real and lasting benefits for the Quandamooka People, but also the broader Minjerribah community and the public. Using the same multipliers that were used in the Minjerribah Futures program, the projects in their final state (fully funded) are estimated to have created an additional flow-on of in excess of \$100 million to the economy of North Stradbroke Island, a remote area. The funding provided during the audited period supported (to date) 25 new positions of which 20 provide ongoing employment for Aboriginal people on Minjerribah. Additional roles have been created with the completion of the larger Minjerribah Futures projects since 2021.



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While the reference to ‘tents’ in the chosen case study as part of the infrastructure delivered through Minjerribah Futures is accurate, it does not do justice to the uplift in the standard of accommodation offerings now provided by Minjerribah Camping. Since the glamping tents were able to be occupied, occupancy rates have increased and have attracted a whole new range of Minjerribah Camping customers. It was particularly successful during COVID 19 when people were unable to travel internationally.

The refurbishment of the Dunwich Secondary School campus into the QYAC main site – Ganaba – provides the organisation with a home base as well as opportunities to host conferences and functions, run training courses for its members and the broader community, and cater for internal and external functions. It currently also houses the Minjerribah Camping team, including the office the public use when checking in, and has space to host further social enterprises in the future.

The Recreation Trails (walking and cycling) are well-utilised and create opportunities for tourists and locals alike to move across the island. The upgrade of existing trails, and development of new ones, have provided tourism and employment opportunities, both throughout the construction phase and in the operation and maintenance of the new and improved trails. They also encourage new and repeat visitation to Minjerribah.

The Place-based Markers provided the first township-based acknowledgement of the beauty and strength of Quandamooka culture, and its close relationship with their totemic creatures, and their Country.

And the jewel in the crown is QUAMPI, which is now complete and will open to the public in late winter/ early spring of 2025. QUAMPI will become the heart of Quandamooka’s thriving arts and culture offering, with a gallery space of ‘regional gallery’ standard, performance areas, an Elders’ gathering area and food and beverage offerings. The proximity of QUAMPI to Brisbane and Redlands will make it a sought-after venue for functions (weddings, cocktail parties etc) and it will also be an integral and integrated part of the annual Quandamooka Festival.

QUAMPI will also be South East Queensland’s only First Nations cultural centre and an important part of our visual arts ecology. While not yet operational, it is anticipated that QUAMPI will be financially self-sustaining within 3 years and become a revenue generator beyond that.

Conclusion

QYAC is very pleased to have worked with so many of the Queensland Government agencies in delivering the outcomes of the Minjerribah Futures Funding on Minjerribah.

Notwithstanding the learnings identified in the Audit Report, the Queensland Government received excellent value for money from its investment. The Quandamooka People have a





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clear celebration of their contribution to Minjerriabah economy and tourism which was previously lacking and have benefited from the investment in the island economy, as has the broader community.

Yours sincerely,

Kate Healy
Acting Chief Executive Officer
Quandamooka Yoolooburrabee Aboriginal Corporation



B. How we prepared this report

Queensland Audit Office reports to parliament

The Queensland Audit Office (QAO) is Queensland's independent auditor of the public sector and local governments. We provide valued assurance, or insights and advice, and recommendations for improvements to public sector accountability in our reports to parliament.

The *Auditor-General Act 2009* mandates how we report to parliament on our audit work. These reports may be on the results of our financial audits, on the results of our performance audits, or on our insights. Our insights reports may provide key facts or a topic overview, the insights we have gleaned from across our audit work, the outcomes of an investigation we conducted following a request for audit, or an update on the status of Auditor-General's recommendations.

We share our planned reports to parliament in our 3-year forward work plan, which we update annually: www.qao.qld.gov.au/audit-program.

A fact sheet about how we prepare, consult on, and table our reports to parliament is available on our website: www.qao.qld.gov.au/reports-resources/fact-sheets.

About this report

QAO welcomes information on public sector performance and requests for audits from the public, elected members, public sector employees, and other integrity offices. This information is a valuable input to our work.

We have prepared this report under s. 63 of the *Auditor-General Act 2009*, which provides the Auditor-General with discretion for reporting to parliament on any matters they consider in the public interest.

What we cover in this report

The Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC) receives significant funding from the Queensland Government to support projects and activities on Minjerribah. It receives this funding from several government departments and other public sector entities.

We received several requests to conduct audits over funding provided to QYAC. Given the level of public interest, we prepared this report to outline the key findings from our assessment of how government departments managed funding provided to QYAC.

While we obtained and assessed information related to several funding agreements between QYAC and the Queensland Government, this report focuses on funding provided under the North Stradbroke Island Economic Transition Strategy (transition strategy) and Minjerribah Futures.

In preparing this report, we focused on payments made to QYAC by the following departments:

- Department of State Development, Infrastructure and Planning
- Department of the Environment, Tourism, Science and Innovation.

Figure B1 identifies the 7 agreements we assessed under the transition strategy and Minjerribah Futures where QYAC was the project coordinator.



Figure B1
Minjerribah Futures funding agreements tested by QAO

Project	Funding per original agreement	Amount paid to QYAC as at 31 December 2021
Recreation trails	\$3,750,000	\$750,000
Development and upgrade of Minjerribah camping grounds	\$2,400,000	\$2,216,400
Yalingbila Bibula (Whale on the Hill) Project	\$600,000 (stage 1) \$1,200,000 (maximum for stage 2)	\$375,600
Minjerribah Ganaba Project	\$250,000 (for project plan and stage 1 report) \$750,000 (allocation for stage 2 construction based on an approved plan)	\$356,875
Employment of 3 QYAC officers	\$839,000	\$521,500
Grow and promote the Quandamooka Festival	\$500,000	\$500,000
Dunwich placemaker	\$300,000	\$300,000

Source: Compiled by Queensland Audit Office with information provided by the Department of Tourism.

Payments made to QYAC by other entities that we assessed

We also identified and assessed payments to QYAC by other public sector entities for non-Minjerribah Futures projects. They relate to payments made to QYAC under various grant agreements and as ex-gratia payments in lieu of royalties between January 2017 and November 2021. This also includes a \$1 million payment from The University of Queensland directly negotiated by QYAC to support the Yalingbila Bibula Project. These are outlined in Figure B2 below.

Figure B2
Non-Minjerribah Futures funding agreements tested by QAO

Entity	Nature/purpose of payment	Payments identified	Payments assessed by QAO
Department of Environment and Science (now called the Department of the Environment, Tourism, Science and Innovation)	Includes payments under Indigenous Land Use Agreements (ILUA) and Land Sea Ranger Programs	\$30.2 million	\$16.9 million

Entity	Nature/purpose of payment	Payments identified	Payments assessed by QAO
Department of Resources (now called the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development)	Royalty payments under ILUA and payments for supplies and services	\$4.0 million	\$3.5 million
Redland City Council	Payments for supplies and services and minor grants	\$2.6 million	\$0.9 million
The University of Queensland	Funding for the Yalingbila Bibula (Whale on the Hill) Project and supplies and services	\$1.1 million	\$1.0 million

Source: Compiled by Queensland Audit Office with information provided by the above entities.

The money the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development pays to QYAC as royalties is held in trust by QYAC on behalf of the Quandamooka people. QYAC does not use it to fund day-to-day operations.

We did not identify any issues with how these entities managed their funding agreements with QYAC. Accordingly, we have not included any comments on our assessment of this funding in this report.

Our approach

Why we focused on funding under Minjerribah Futures

In preparing this report, we have focused on our assessment of how departments managed their funding agreements with QYAC under the transition strategy and the subsequent Minjerribah Futures. We did so as this was a significant strategy designed to assist the broader Minjerribah community. Minjerribah Futures is a complex program involving multiple projects and funding agreements. The initial strategy relied on both government and non-government funding. Projects under Minjerribah Futures were to be delivered by QYAC across several years.

Given the complexity of Minjerribah Futures, we anticipated findings that would provide insights and learnings relevant for similar future programs.

What we did

We performed our assessment of the funding agreements in accordance with the *Auditor-General Auditing Standards* (the standards). The standards recognise that in discharging their mandate, the Auditor-General is not limited to considering the mandatory professional requirements issued by the Australian Auditing and Assurance Standards Board.

Under the standards, the Auditor-General can assess information provided by anyone with concerns about financial management in Queensland public sector entities and, if appropriate, investigate the issue with the aim of strengthening and improving public sector performance and accountability.



Our assessment of Minjerribah Futures focused on how the relevant government departments managed the funding agreements with QYAC. Our assessment included reviewing:

- information supporting the implementation of the strategy and key decisions made by the Queensland Government
- minutes of various governance committees
- publicly reported information on the status and funding of projects
- funding agreements between QYAC and the respective departments
- documentation and correspondence supporting the acquittal of expenditure.

In conducting our assessment, we focused on the period 1 July 2016 to 31 December 2021, as this represented the main time frame when relevant agreements were entered into, most of the funding was provided, and projects were scheduled for completion.

In completing this report, we encountered several delays in progressing our assessment of relevant information due to:

- delays in accessing required documents and information
- the impact of machinery of government changes at key government departments, including changes to key staff
- turnover of QAO staff assigned to this work.

Where possible, we have updated information in the report to reflect the most recent information available to us at the time of publication.

What we did not assess

As QYAC is not a public sector entity, we have not conducted an audit over it. Instead, we have focused on the roles and responsibilities of relevant public sector entities in managing their funding agreements with QYAC.

While section 36A of the *Auditor-General Act 2009* provides the Auditor-General with the ability to audit funding provided by a public sector entity to a non-public sector entity, we assessed that the use of these powers was not required in this case. This was because:

- we considered it unlikely that using these powers would provide access to additional information that would be unavailable from the public sector entities we engaged with
- exercising these powers was not required to achieve our objective of assessing how effective public sector entities were in managing their funding agreements with QYAC.

How we have reported our findings

Our assessment was not conducted as an audit or assurance engagement under Australian auditing and assurance standards. Accordingly, this report does not include a formal opinion or conclusion on the implementation of Minjerribah Futures.

Instead, this report identifies the key findings from our assessment of the funding arrangements and the insights we gleaned from these findings. We have included learnings we believe the Queensland Government should consider in developing similar programs in the future.



C. What is QYAC?

The Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC) is a Prescribed Body Corporate (PBC) created in 2011 under the *Native Title Act 1993* (Cth). The Native Title Act requires native title groups to create a PBC to manage their recognised native title rights and interests. QYAC is registered with and regulated by the Office of the Registrar of Indigenous Corporations.

QYAC is also the registered cultural heritage body under the *Aboriginal Cultural Heritage Act 2003* (Qld) and is responsible for cultural heritage management across the Quandamooka estate. In June 2011, QYAC signed an Indigenous Land Use Agreement (ILUA) and a Land Management Agreement with the State of Queensland, which established respective roles and responsibilities for the joint management of the Indigenous Joint Management Areas within the parameters of the *Nature Conservation Act 1992* (Qld) and the Native Title Act.

QYAC is one of the largest employers on Minjerribah and fills an important role in the local economy. One of QYAC's main sources of income is government funding, including funding through various government grants. Examples of other non-Minjerribah Futures funding received by QYAC that we assessed is identified in [Appendix B](#). We did not identify any issues with how these non-Minjerribah Futures funding agreements were being managed.

As identified in [Appendix B](#), we did not conduct a separate audit of QYAC as it is not a public sector entity. As an Aboriginal and Torres Strait Islander Corporation, QYAC prepares annual financial statements under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*. These statements are independently audited by a private accounting firm and are published on QYAC's website.



D. List of projects

Figures D1, D2 and D3 list the projects for the North Stradbroke Island Economic Transition Strategy (transition strategy) and Minjerribah Futures. They reflect published information on the projects, including information reported through transition strategy annual updates and the Department of Tourism’s website as at 31 October 2024.

Figure D4 identifies the funding status for Minjerribah Futures projects as at 30 April 2024. This was prepared using information provided by the Department of Tourism.

North Stradbroke Island Economic Transition Strategy (transition strategy) projects

Figure D1 below identifies the 23 projects included in the transition strategy launched in September 2016.

Figure D1
Transition strategy projects

Project name (and estimated timing)	Project description	Lead organisation
Gateway Master Planning (Dunwich) 2017–2018	A detailed master plan which facilitates development at Dunwich.	Department of State Development, Manufacturing, Infrastructure and Planning
Eco-tourism site identification study 2017–2018	Planning study identifying areas and sites suitable for development of eco-tourism and resort accommodation, including current mining sites.	Department of State Development, Manufacturing, Infrastructure and Planning
Expanding the market for school camps, field studies, and tertiary research 2017–2018	A detailed report outlining new opportunities and barriers to expanding the market for school camps, field studies, and tertiary research on the island.	Straddie Chamber of Commerce
Minjerribah Cultural Centre 2017–2019	Progress the Minjerribah Cultural Centre to a stage that includes feasibility, detailed design, approvals, and tender.	QYAC
North Stradbroke Island (NSI) research program 2017–2021	A comprehensive report presenting the findings of a 6-year study, including an understanding of the market and its needs, advertising, and awareness tracking.	Department of Innovation, Tourism Industry Development and the Commonwealth Games
Grow and promote the Quandamooka festival 2016–2020	Marketing package used to increase attendance at festival events held each year from 2017 to 2020.	QYAC
Identify and assess options to improve NSI public transport 2017–2018	A comprehensive report evaluating the feasibility and options to improve public transport to and from the island.	Department of Transport and Main Roads

Project name (and estimated timing)	Project description	Lead organisation
Business operator training and capacity building 2017–2019	Training delivered over 3 years to improve capability for local business people and entrepreneurs to commercialise ideas and expansion on the island.	Straddie Chamber of Commerce
Indigenous Business Development Fund 2017–2021	Program to investigate new Indigenous business opportunities.	QYAC
Expand the Indigenous Land and Sea Ranger Program 2017–2021	Expansion of the program to employ and train Indigenous rangers.	Department of Environment and Science
Straddie Camping infrastructure development and improvement 2017–2018	Infrastructure improvements to existing facilities such as amenities, cabins, and road access.	QYAC
Refurbishment of Dunwich Secondary Campus 2017–2018	Refurbishment to provide a hub for education and training on the island, including a modern resource and information centre.	QYAC
Location and interpretive signage 2017–2018	Signage at key locations on the island, including a Quandamooka-designed entrance statement.	Redland City Council
NSI marketing campaign and events program 2017–2021	Campaign to increase awareness of the island and increase local, interstate, and international visitors.	Straddie Chamber of Commerce
Expansion of national park and other protected areas 2017–2018	Strategy to expand national parks and other protected areas and transfer expired mining leases in stages, with funded joint management arrangements.	Department of Environment and Science
Develop and improve recreational trails on the island 2017–2018 or 2019	Upgrade recreational trail for cyclists and pedestrians from Dunwich to Amity Point.	QYAC
Quandamooka whale watching permit 2017	Permit to increase Indigenous tourism and business opportunities, complementing other whale-related tourism ventures.	Department of Environment and Science
Tourism Investor Summit 2018	A summit to showcase existing and new tourism opportunities on the island, including potential investment opportunities for eco-tourism sites.	Department of State Development, Manufacturing, Infrastructure and Planning
Peel Island access project 2017–2019	A comprehensive report evaluating the feasibility (technical, environmental, and financial) and providing advice on design options and estimated costs for the construction of a jetty (or other access options) on Peel Island.	Department of State Development, Manufacturing, Infrastructure and Planning



Project name (and estimated timing)	Project description	Lead organisation
NSI education exchange 2017–2021	Education service to administer the physical and virtual learning spaces, promote the island as a destination for education and training, and act as a broker in arranging and conducting training.	QYAC
NSI education and training products 2017–2018	Development of education and training products about the island for primary and secondary students. Establish the Centre for Island Learning to organise research on social, cultural, scientific, and environmental issues and investigate possibilities for intensive and immersion studies.	QYAC
Whale interpretive facility 2018 or 2019–2020	A comprehensive report evaluating technical, environmental, and financial issues and delivering costed design options for a whale interpretive facility.	QYAC
Expansion of aged-care facilities 2018 or 2019–2020	Investigate expanding the existing aged-care facility on the island to meet growing demand and create jobs in aged care. Includes a feasibility study and design report, detailed design, approvals, and tender.	NSI Housing Cooperative (initially identified as QYAC in 2016–17 update)

Note: Names of the lead organisations are those at the time of launching the transition strategy. NSI – North Stradbroke Island.

Source: North Stradbroke Island Economic Transition Strategy Annual Update 1 September 2017-18.

Minjerribah Futures projects listed on the Department of Tourism's website

Figure D2 summarises projects for the Minjerribah Futures program as identified from information available on the Department of Tourism's website.

Figure D2
Minjerribah Futures projects

Project name (and estimated timing)	Project description	Lead organisation and reported status
Business capacity building (2020)	Training and capacity building in areas that island businesses identified would help their businesses to grow.	Straddie Chamber of Commerce Complete
Campgrounds upgrades (2021)	Improving the Adam's, Cylinder, Home, and Bradbury's beach campgrounds, including the installation of glamping tents and eco-cabins, landscaping, and enhanced facilities.	QYAC Complete

Project name (and estimated timing)	Project description	Lead organisation and reported status
QUAMPI, Quandamooka Art Museum and Performance Institute (2021)	The Quandamooka Art Museum and Performance Institute (QUAMPI) will bring together ancient Quandamooka artefacts with contemporary art, music, dance, and performance, with international First Nations artists invited to be part of exhibitions and events.	Department of Housing, Local Government, Planning and Public Works on behalf of QYAC In progress – construction commenced in December 2022 with practical completion expected by December 2024 and opening expected in 2025
Yalingbila Bibula (Whale on the Hill) (2021)	A whale exhibit and research pod linked to a hydrophone will be a landmark tourism attraction.	Department of Housing, Local Government, Planning and Public Works on behalf of QYAC On hold
Minjerribah Ganaba (2020)	Transformation of the old secondary school campus into a modern venue for education, training, and employment.	QYAC Complete
Connecting with nature (2021)	Creating new and improving existing recreational trails across the island, including identifying a network of trails, boardwalks, and footpaths for future development.	QYAC In progress
Place markers (2020)	Quandamooka artists Delvene Cockatoo-Collins and Belinda Close have developed public art place markers for Mulumba and Pulan. A third place marker by Quandamooka Songman and artist Joshua Walker was installed in Gumpi.	Redland City Council in partnership with QYAC Complete
Grow and promote the Quandamooka Festival (2021)	Increase the festival's profile, attract new visitors, and help strengthen and share Quandamooka history, language, culture, and tradition.	Lead not identified Complete
Gumpi master plan (2020)	The Gumpi master plan reveals how the township can transform into a bustling gateway for the island. It identifies improved ferry and parking facilities, parks, paths, entertainment areas, arts precincts, and more.	Department of State Development, Infrastructure, Local Government and Planning Complete
Visitor research survey (2021)	Provide tourism organisations, operators, and others associated with tourism on the island with a clear understanding about visitor expectations and behaviour.	The University of Queensland Complete
Preserving the Quandamooka sanctuary (ends 2021)	Expand the island's national parks and other protected areas.	Lead not identified Complete
Refurbishment and bushfire protection of aged care (2021)	Refurbishment and bushfire protection of the existing Nareeba Moopi Moopi Pa aged-care facility.	Department of State Development, Infrastructure, Local Government and Planning Complete

Project name (and estimated timing)	Project description	Lead organisation and reported status
Destination development and awareness (ends 2021)	Marketing combined with improved experience and destination development to create a leading cultural and eco-tourism holiday destination.	Tourism and Events Queensland In progress
Land and Sea Rangers project (ends 2021)	The Land and Sea Rangers project supports the employment of 5 Quandamooka people as full-time Land and Sea Rangers on Minjerribah for 5 years from 2017.	Department of Environment and Science Complete

Note: Names of the lead organisations are those identified on the Department of Tourism’s website as at 31 October 2024.

Source: Compiled by Queensland Audit Office with information available on the Department of Tourism’s website.

The following table includes projects that the Department of Tourism’s website identified as ‘concluded’ as at 31 October 2024. The website also stated that ‘all but 3 projects have been substantially completed’ but does not specifically identify these projects. The website does not define what is meant by ‘concluded’ or how this differs from the projects that are ‘substantially complete’.

Figure D3 Concluded projects

Project name	Action taken as reported on the Department of Tourism’s website
Eco-tourism site identification study	A report outlining the demand and justification for eco-tourism accommodation was submitted to the Department of Tourism and Sport in October 2019 and presented to the Quandamooka Land and Sea Committee and QYAC Board for consideration.
Public transport study	The Department of Transport and Main Roads (DTMR) conducted the North Stradbroke Island Public Transport Study in 2019. Public consultation on the draft study was undertaken in 2020. DTMR subsequently developed the Minjerribah (North Stradbroke Island) Public Transport Strategy and completed public consultation for the draft strategy.
Peel Island (Teerk Roo Ra) access project	This project evaluated the feasibility of alternative options to access Peel Island (Teerk Roo Ra). An independent preliminary options report produced by Kellogg Brown & Root revealed extensive technical, environmental, regulatory, and financial constraints associated with construction and maintenance of all the access options investigated. Based on this report, Peel Island access will remain unchanged at this stage.
Indigenous Business Development Fund	Administered by QYAC, the Indigenous Business Development Fund provided funding to help establish Quandamooka majority-owned business ventures on Minjerribah. The funding provided helped to deliver 6 new business ventures.
School camps and tertiary research	This research project explored expanding the market for school camps, field studies, and tertiary research on Minjerribah. Given interdependencies with other projects, the research report’s recommendations were not implemented but will be used to help inform future work.

Source: Compiled by Queensland Audit Office from information available on the Department of Tourism’s website.

Minjerribah Futures projects funding status

Figure D4 below outlines the funding status for Minjerribah Futures projects as at 30 April 2024. It includes the original 23 projects under the transition strategy plus the following additional projects included under Minjerribah Futures:

- appointment of 3 additional QYAC business and land redevelopment officers
- destination development and awareness.

Figure D4
Minjerribah Futures projects funding status

Project name	Approved budget (\$'000)^	Total spend to 30 April 2024 (\$'000)	Funding provided to QYAC (\$'000)	Comments
QYAC-led projects				
QUAMPI	\$15,054* (\$3,355)	\$9,052	\$577	Spend includes \$8.5 million provided to DHPW
Minjerribah Ganaba	\$5,700 (\$1,000)	\$5,700	\$357	Spend includes \$5.3 million provided to DHPW
Yalingbila Bibula (Whale on the Hill)**	\$3,600 (\$250)	\$1,529	\$376	Spend includes \$1.2 million provided to DHPW. Additional \$1 million was separately provided by The University of Queensland
Minjerribah Land and Sea Ranger Program	\$2,950 (\$1,750)	\$2,950	\$2,950	Originally assigned to Department of Environment and Science with QYAC as a partner
Camping infrastructure	\$2,268 (\$2,400)	\$2,267	\$2,267	
Recreational trails	\$1,216 (\$3,000)	\$759	\$750	Spend includes \$9,000 provided to other entities
Place Marker (Gumpi)	\$651 (\$0)	\$651	\$251	Responsibility for initial place markers assigned to Redland City Council
Business Development and Land Rehabilitation Officers	\$522 (\$0)	\$522	\$522	New project introduced after initial transition strategy
Grow and promote the Quandamooka festival	\$400 (\$500)	\$400	\$400	
Indigenous Business Development Fund	\$340 (\$850)	\$340	\$340	
North Stradbroke Island (NSI) education exchange	\$300 (\$300)	\$300	\$300	
NSI education and training products	\$220 (\$220)	\$220	\$220	

Project name	Approved budget (\$'000)^	Total spend to 30 April 2024 (\$'000)	Funding provided to QYAC (\$'000)	Comments
Expanding the market for school camps, field studies, and tertiary research	\$0 (\$0)	\$0	\$0	Original proposed funding redirected to other priority projects
Non-QYAC led projects				
Expansion of aged-care facilities	\$2,876 (\$1,000)	\$2,846	\$0	\$1.2 million in funding provided by the Australian Government
Gumpi master plan	\$1,161 (\$2,000)	\$985	\$0	Remaining unspent funds redirected to other projects
NSI marketing campaign and events program	\$600 (\$1,200)	\$600	\$0	
Minjerribah destination development and awareness	\$580 (\$400)	\$580	\$0	
Minjerribah public transport study	\$335 (\$335)	\$335	\$0	
No business is an island: Tourism recovery pilot	\$215 (\$0)	\$215	\$0	
Business operator training and capacity building	\$150 (\$150)	\$150	\$0	
Peel Island access project	\$131 (\$1,200)	\$130	\$0	
NSI visitor research program	\$90 (\$90)	\$90	\$0	
Expansion of national park and other protected areas	\$0 (\$0)	\$0	\$0	In-kind contributions in lieu of funding
Quandamooka whale watching permit	\$0 (\$0)	\$0	\$0	In-kind contributions in lieu of funding
Eco-tourism site identification study	\$0 (\$0)	\$0	\$0	In-kind contributions in lieu of funding
Totals	\$39,359	\$30,621	\$9,310	

Notes:

[^] Bracketed amounts represent original funding allocations approved under the initial transition strategy. DHPW – Department of Housing and Public Works. NSI – North Stradbroke Island.

^{*} In addition to the approved budget funding from the Queensland Government, QYAC negotiated a further \$2.5 million for QUAMPI from the Australian Government through the Indigenous Land and Sea Corporation.

^{**} Due to the project being placed on hold, DHPW returned unused funding to DETSI in October 2024. QYAC paid \$181,000 of the funding they received for this project to DHPW.

An in-kind contribution is a contribution of a good or a service other than money, for example, voluntary labour or donated materials.

Source: Information provided by Department of Tourism from progress update as at 30 April 2024.

E. Governance arrangements

The following table identifies the governance arrangements in place over Minjerribah Futures. It identifies both the government committees with oversight of all state-supported activities on Minjerribah and the groups and committee responsible for overseeing Minjerribah Futures.

Figure E1
Minjerribah Futures governance arrangements

Group/committee	Membership*	Role
Overseeing all state-supported activity on Minjerribah, including Minjerribah Futures		
Minjerribah Ministerial Forum	Treasurer (chair), 4 other government ministers, and the Chief Executive Officer of QYAC.	Established in 2016 to provide oversight of all state government activity on Minjerribah, including Minjerribah Futures. This forum ceased at the end of 2020.
Minjerribah Steering Committee Met between March 2018 and September 2020. The committee was reconvened in late 2021.	Representatives from the departments of State Development (chair), Resources*, Environment and Science*, Tourism, Energy and Public Works*, and Premier and Cabinet.	Provide for a strategic, coordinated, place-based approach to government action on Minjerribah, ensuring government commitments and other key priorities – including QYAC’s aspirations – are progressed and delivered in a timely and accountable manner.
Overseeing Minjerribah Futures		
Minjerribah Futures Strategic Oversight Group Five meetings between 6 February 2020 and 16 July 2020.	Representatives from Department of Tourism (chair), Redland City Council, and QYAC.	A high-level forum to raise, discuss, and resolve strategic issues relating to the Minjerribah Futures program and any barriers to its implementation. Provides senior executives with oversight of the Minjerribah Futures program.
Construction Projects Steering Committee Ongoing committee that has held 32 meetings since June 2019.	Representatives from the departments of Energy and Public Works* (chair), Tourism, and Environment and Science*, plus QYAC.	Provides governance for projects and reviews significant project scope issues, budget issues, and project status.
Minjerribah Futures Reference Group Number of and attendance at meetings was not recorded. Last meeting was held in February 2020 due to the impact of COVID-19.	Representatives from Straddie Chamber of Commerce, Redland City Council, QYAC, Redland Chamber of Commerce, Brisbane Marketing, Tourism and Events Queensland, Queensland Tourism Industry Council, island business/community leaders, and other Queensland Government agencies as required.	Consultative/advisory in nature, with no decision-making function, no secretariat, and no formal terms of reference. The group’s meeting arrangements were flexible and changing.



Group/committee	Membership*	Role
<p>Communications Working Group</p> <p>Number of and attendance at meetings could not be confirmed by Department of Tourism.</p>	<p>Representatives from departments of Tourism; State Development; Transport and Main Roads; Resources*; Employment, Small Business and Training*; Environment and Science*; Redland City Council; QYAC; and other Queensland Government agencies as required.</p>	<p>Group is internal to government, and is consultative/advisory in nature, with no decision-making function, no secretariat, and no formal terms of reference. The group's meeting arrangements were flexible and changing.</p>
<p>Minjerribah Futures Team</p> <p>Met twice weekly. Meetings not recorded in minutes.</p>	<p>Internal team within the Department of Tourism.</p>	

Note:

* The Department of Environment and Science is now called the Department of the Environment, Tourism, Science and Innovation. The Public Works unit of the Department of Energy and Public Works is now within the Department of Housing and Public Works. The Department of Resources is now called the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development. The Department of Employment, Small Business and Training is now called the Department of Trade, Employment and Training.

Source: Compiled by Queensland Audit Office with information provided by the Department of Tourism.





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