Annual Report
2013-2014

Report No. 53
Finance and Administration Committee
October 2014

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## FINANCE AND ADMINISTRATION COMMITTEE

**Chair**
Mr Steve Davies MP, Member for Capalaba (from 7 August 2013)
Mr Michael Crandon MP, Member for Coomera (to 7 August 2013)

**Deputy Chair**
Mr Curtis Pitt MP, Member for Mulgrave

**Members**
Mrs Liz Cunningham MP, Member for Gladstone
Dr Bruce Flegg MP, Member for Moggill
Mr Reg Gulley MP, Member for Murrumba
Mrs Freya Ostapovitch MP, Member for Stretton
Mr Mark Stewart MP, Member for Sunnybank

**Staff**
Ms Deborah Jeffrey, Research Director
Dr Maggie Lilith, Principal Research Officer
Ms Lynette Whelan, Executive Assistant
Ms Amanda Parker, Executive Assistant (6 August 2013 to 4 October 2013)
Ms Debbie Mohi, Executive Assistant (8 October 2013 – 22 April 2014)
Ms Louise Johnson, Executive Assistant (30 April 2014 – 24 June 2014)
Mrs Julie Fidler, Executive Assistant (from 5 August 2014)

**Technical Scrutiny Secretariat**
Ms Renee Easten, Research Director (excluding 22 November 2013 to 2 June 2014)
Mr Peter Rogers, Acting Research Director (25 November 2013 to 30 May 2014)
Mr Michael Gorringe, Principal Research Officer (from 13 February 2014)
Mr Karl Holden, Principal Research Officer (26 November 2013 to 3 February 2014)
Ms Marissa Ker, Principal Research Officer (to 20 December 2013)
Ms Kellie Moule, Principal Research Officer (11 February 2014 to 3 September 2014)
Mrs Gail Easton, Executive Assistant (from 17 February 2014 to 17 March 2014)
Ms Tamara Vitale, Executive Assistant

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Chair’s Foreword

This report relates to the activities of the Finance and Administration Committee of the 54th Parliament (1 July 2013 to 30 June 2014).

During the financial year, the Committee has tabled a total of 16 reports – four on bills, six on subordinate legislation, one on estimates and five on other issues. The Committee has made one recommendation relating to explanatory notes which resulted from the Committee’s observations whilst considering its work.

On behalf of the Committee, I would like to thank those that took the time to provide submissions, met with and provided information to the Committee during the course of its inquiries throughout the financial year.

Finally, I would like to thank the Members of the Committee for their hard work and dedication.

Steve Davies MP
Chair

October 2014
Recommendations

The Committee has made the following recommendation:

Recommendation 1

The Committee recommends that the Department of the Premier and Cabinet, in its role as central agency, provide guidance to all departments to ensure the requirements of the Legislative Standards Act are effectively addressed in explanatory notes.
1. **Introduction**

The Finance and Administration Committee (the Committee) is a portfolio committee established by the *Parliament of Queensland Act 2001* and the Standing Orders of the Legislative Assembly.

1.1 **Aim of this report**

In accordance with the legislation, the Committee is required to table in the Legislative Assembly, within four months and 14 days after the end of each financial year, a report about its activities during the year. The report must include:

(a) a list of meetings of the committee and the names of members attending or absent from each meeting;

(b) a summary of issues considered by the committee, including a description of the more significant issues arising from the considerations;

(c) a statement of the committee’s revenue and spending for the year; and

(d) a brief description of responses by Ministers to recommendations of the committee.¹

This report has been prepared in accordance with these requirements for the period 1 July 2013 to 30 June 2014. It relates to the activities of the Finance and Administration Committee of the 54th Parliament (1 July 2013 to 30 June 2014).

2. **Committee Members**

On 17 May 2012 the Legislative Assembly passed the *Parliament of Queensland and Other Acts Amendment Act 2012*. The Act received Assent and commenced on 18 May 2012. The amendments provide for the membership and operation of portfolio committees according to the numbers of government members and non-government members making up the membership of the Assembly.

The Finance and Administration Committee (54th Parliament) was established by the Legislative Assembly on 18 May 2012 and the following Members were appointed to the Committee:

- Mr Michael Crandon MP, Member for Coomera (Chair)
- Mr Reg Gulley MP, Member for Murrumba
- Mr Ian Kaye MP, Member for Greenslopes
- Mrs Freya Ostapovitch MP, Member for Stretton
- Mr Ted Sorensen MP, Member for Hervey Bay
- Mr Mark Stewart MP, Member for Sunnybank
- Mr Curtis Pitt MP, Member for Mulgrave
- Mr Tim Mulherin MP, Member for Mackay

Mr Pitt was elected Deputy Chair at the Committee’s first meeting on 21 May 2012.

On 27 November 2012, the Parliament agreed a motion that Mr Kaye be discharged from the Committee and the Member for Moggill, Dr Bruce Flegg MP, be appointed to the Committee.

¹ *Parliament of Queensland Act 2001*, section 108
In November 2012, following the resignation of three government Members, section 91A of the *Parliament of Queensland Act 2001* was activated. That section requires that if the number of non-government members is at least 15% but less than 25% of the number of Assembly members, portfolio committees will comprise of seven Members, being—

(a) five members nominated by the Manager of Government Business; and

(b) two members nominated by the Leader of the Opposition.

As members of the Committees are appointed and discharged by order of the House, the membership could not be altered until the first sitting day in 2013. On 12 February 2013, the Parliament agreed a motion that the Member for Hervey Bay, Mr Sorensen, and the Member for Mackay, Mr Mulherin, be discharged from the Committee and the Member for Gladstone, Mrs Liz Cunningham MP, be appointed to the Committee.

On 7 August 2013, the Parliament agreed to a motion that Mr Crandon be discharged from the Committee and the Member for Capalaba, Mr Steve Davies MP, be appointed to the Committee as chairperson.

As at 30 June 2014, the Committee comprised of five government members and two non-government members.

**Finance and Administration Committee (54th Parliament) as at 30 June 2014**

*From top left to bottom right: Mr Steve Davies MP, Chair and Member for Capalaba (LNP); Mr Curtis Pitt MP, Deputy Chair and Member for Mulgrave (ALP); Mrs Elizabeth (Liz) Cunningham MP, Member for Gladstone (Ind); Dr Bruce Flegg MP, Member for Moggill (LNP); Mr Reg Gulley MP, Member for Murrumba (LNP); Mrs Freya Ostapovitch MP, Member for Stretton (LNP); and Mr Mark Stewart MP, Member for Sunnybank (LNP).*

3. **Role of the Committee**

In relation to its areas of responsibility, the Committee:

- examines bills to consider the policy to be given effect by the legislation to be enacted;
- examines the Estimates of each department;
- examines bills for the application of the fundamental legislative principles set out in the *Legislative Standards Act 1992* (s4);
- considers the lawfulness of subordinate legislation;
- assesses the public accounts of each agency within the areas of responsibility in regard to the integrity, economy, efficiency and effectiveness of financial management by:
  - examining government financial documents; and
  - considering the annual and other reports of the auditor-general;
• considers the public works of each agency within the areas of responsibility in light of matters including, but not limited to the:
  ➢ suitability of the works for the purpose;
  ➢ necessity for the works;
  ➢ value for money of the works;
  ➢ revenue produced by, and recurrent costs of, the works, or estimates of revenue and costs;
  ➢ present and prospective public value of the works;
  ➢ procurement methods used for the works; and
  ➢ actual suitability of the works in meeting the needs in and achieving the stated purpose of the works.

3.1 Areas of responsibility

The Committee’s areas of responsibility are as follows:

• Premier and Cabinet; and
• Treasury and Trade.

The Committee has also had oversight functions in relation to the Auditor-General and the Integrity Commissioner since the commencement of the 54th Parliament. On 3 June 2014, the Parliament agreed to a motion that the Committee be allocated oversight responsibility for the Queensland Family and Child Commission (QFCC). The QFCC commenced operation on 1 July 2014 and reports to the Premier as the responsible Minister.

The Committee must also deal with any issue referred to it by the Legislative Assembly or under an Act, whether or not the issue is within the Committee’s areas of responsibility.

4. Examination of bills and subordinate legislation

Section 93 of the Parliament of Queensland Act provides that a portfolio committee is responsible for examining each Bill in its area of responsibility to consider:

• the policy to be given effect by the legislation;
• the application of the fundamental legislative principles (FLPs) to the legislation; and
• for subordinate legislation—its lawfulness.\(^2\)

The FLPs are:

\[...are the principles relating to legislation that underlie a parliamentary democracy based on the rule of law (Legislative Standards Act 1992, section 4(1)). The principles include requiring that legislation has sufficient regard to rights and liberties of individuals and the institution of Parliament.\(^3\)\]

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\(^2\) Parliament of Queensland Act 2001, section 93(1)

\(^3\) Parliament of Queensland Act 2001, section 93(1), note
The Committee’s responsibility includes monitoring, in relation to legislation in its portfolio area, the operation of—

- the Legislative Standards Act 1992 (section 4 and part 4);
- the Statutory Instruments Act 1992, (section 9 and parts 6 to 8 and 10); and
- for subordinate legislation—the guidelines, for a regulatory impact statement system, approved by the Treasurer.\(^4\)

Part 4 of the Legislative Standards Act provides detail on the requirements with respect to explanatory notes. Section 23 sets out the requirements with respect to bills and section 24 sets out the requirements with respect to subordinate legislation.

The Committee receives expert advice on bills’ and subordinate legislation’s conformance with FLPs listed in Section 4 of the Legislative Standards Act 1992.

4.1 Explanatory notes for bills examined during the year

The explanatory notes for a bill must include the following in clear and precise language\(^5\):

- the bill’s short title;
- a brief statement of the policy objectives of the bill and the reasons for them;
- a brief statement of the way the policy objectives will be achieved and why this way of achieving the objectives is reasonable and appropriate;
- if appropriate, a brief statement of any reasonable alternative way of achieving the policy objectives and why the alternative was not adopted;
- a brief assessment of the administrative cost to government of implementing the bill, including staffing and program costs but not the cost of developing the bill;
- a brief assessment of the consistency of the bill with FLPs and if it is inconsistent with FLPs, the reasons for the inconsistency;
- a brief statement of the extent to which consultation was carried out in relation to the bill;
- a simple explanation of the purpose and intended operation of each clause of the bill; and
- if the bill is substantially uniform or complementary with legislation of the Commonwealth or another state – a statement to that effect and a brief explanation of the legislative scheme.

If the explanatory note does not include the information noted above, the reason for non-inclusion must be stated.

The Committee, like other stakeholders, uses the explanatory notes extensively when examining bills. It relies on the explanatory notes being clear, precise and sufficiently detailed to be useful in explaining the various facets of the bill. The Committee has provided comments on explanatory notes in its reports where pertinent.

The Committee’s observations include:

- use of ambiguous language and acronyms;
- complexity of explanatory notes with the structure of the explanatory notes varying significantly from the structure of the bill;

\(^4\) Parliament of Queensland Act 2001, section 93(2)

\(^5\) Legislative Standards Act 1992, section 23
• omission of relevant sections as required by the Legislative Standards Act without sufficient explanation;
• omission of pertinent information;
• consultation only with bodies internal to government;
• referencing errors; and
• not clearly articulating the results of the departments’ examination of FLPs.

The Committee has previously expressed the view that more care should be taken when drafting explanatory notes to ensure that the language used is clear, unambiguous and written in plain English. Agencies need to be mindful that stakeholders who use the explanatory notes may not have the detailed background knowledge needed to interpret the bill. The role of explanatory notes is to assist with the understanding of the bill. When compiling explanatory notes, agencies need to put themselves in the place of a stakeholder with limited or no knowledge of what is trying to be achieved by the bill. Explanatory notes need to include sufficient detail and be presented in such a way that they can be easily understood.

4.2 Explanatory notes for subordinate legislation examined during the year

The explanatory notes for subordinate legislation must include the following in clear and precise language:

• the legislation’s short title and for subordinate legislation other than exempt subordinate legislation, the number given to the legislation when it is notified;
• the provision of the Act or subordinate legislation under which the legislation was made (the authorising law);
• a brief statement of the policy objectives of the legislation and the reasons for them;
• a brief statement of the way the policy objectives will be achieved and why this way of achieving the objectives is reasonable and appropriate;
• a brief explanation of how the legislation is consistent with the policy objectives of the authorising law;
• if the legislation is inconsistent with the policy objectives of other legislation – a brief explanation of the relationship with the other legislation and a brief statement of the reasons for the inconsistency;
• if appropriate, a brief statement of any reasonable alternative way of achieving the policy objectives (including the option of not making subordinate legislation) and why the alternative was not adopted;
• a brief assessment of the benefits and costs of implementing the legislation that – if practicable and appropriate, qualifies the benefits and costs and includes a comparison of the benefits and costs with the benefits and costs of any reasonable alternative way of achieving the policy objectives;
• a brief assessment of the consistency of the bill with FLPs and if it is inconsistent with FLPs, the reasons for the inconsistency;
• if consultation took place – a brief statement of the way the consultation was carried out, an outline of the results of the consultation, and a brief explanation of any changes made to the legislation because of the consultation;

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6 Legislative Standards Act 1992, section 24
- if consultation did not take place – a statement of the reason for no consultation;
- for significant subordinate legislation, the explanatory note must be accompanied by the regulatory impact statement prepared for the subordinate legislation;

If the explanatory note does not include the information noted above, the reason for non-inclusion must be stated. However, for significant subordinate legislation, information is taken to be included in the explanatory note if it is included in the accompanying regulatory impact statement and referred to in the explanatory note and if necessary supplemented or updated.

As with the examination of bills, the Committee uses the explanatory notes extensively when examining subordinate legislation. The explanatory notes are vital to the examination, particularly as the subordinate legislation, in most cases, has already come into force prior to the Committee’s examination. The Committee does not have the ability to directly question the Minister or the department on the various aspects of the legislation. If detail is missing or unclear, the Committee will write to the Minister seeking an explanation. The Committee will report on any additional information it obtains in order to ensure the Parliament is fully informed prior to the expiry of the disallowance period.

The Committee’s observations with respect to the explanatory notes for subordinate legislation include:
- omission of relevant sections required by the Legislative Standards Act without sufficient explanation;
- use of ambiguous language and acronyms; and
- omission of pertinent information.

The Committee’s comments with respect to bills, iterated above, are also relevant for subordinate legislation explanatory notes.

4.3 Committee comments

The Committee has found during its examination of bills and subordinate legislation that the quality of explanatory notes varies significantly. This observation has also been made by other parliamentary committees in their reports. The Committee considers that greater care needs to be taken when preparing explanatory notes. In particular, the Committee considers that, prior to the introduction of a bill or subordinate legislation, time needs to be taken to ensure that all the requirements of the Legislative Standards Act have been completed and are included.

The Committee wishes to acknowledge that the quality of Queensland Treasury and Trade’s explanatory notes have improved over the last year and heed has been taken of previous comments the Committee has made in relation to explanatory notes.

The Committee encourages all departments to consider the user of the explanatory notes and ensure that all relevant detail is included and written in a manner to be easily understood.

Of recent concern to the Committee has been the trend to state that the legislation has been examined for compliance with FLPs without articulating the results of that examination.

**Recommendation 1**

The Committee recommends that the Department of the Premier and Cabinet, in its role as central agency, provide guidance to all departments to ensure the requirements of the Legislative Standards Act are effectively addressed in explanatory notes.
5. Auditor-General and Queensland Audit Office

The Auditor-General Act 2009 gives the Committee specific statutory responsibilities in relation to the Auditor-General and the Queensland Audit Office (QAO).

5.1 Appointment and removal of Auditor-General

The Premier (as the responsible minister) must consult with the Committee about the appointment selection process, the appointment of the person as Auditor-General and the terms of appointment. The Committee must also agree to any proposed motion to remove the Auditor-General from office.\(^7\) The appointment of the Auditor-General is for a fixed, non-renewable term of seven years.\(^8\) Mr Andrew Greaves commenced office on 17 December 2011. Mr Greaves’ contract is due to conclude on 16 December 2018.\(^9\)

5.2 Audit office budget

The Treasurer must consult with the Committee in developing the annual budget of the audit office.\(^10\)

In March 2014, the Treasurer wrote to the Committee regarding the 2014-15 budget process. The Treasurer advised that the Queensland Audit Office (QAO) did not make a funding submission in relation to the 2013-14 Mid-Year Fiscal and Economic Review.\(^11\)

The Treasurer also outlined that the Cabinet Budget Review Committee (CBRC) has endorsed that the objectives of the 2014-15 Budget will be designed with the intent of locking in the gains from the government’s approach and providing the platform through which it can respond to the service delivery needs of the community. The Treasurer explained that there will be no significant changes to the QAO’s budget in the context of the 2014-15 Budget process.\(^12\)

The Committee consulted with the Auditor-General requesting his response to the 2014-15 Budget process. The Auditor-General advised the Committee that the QAO had not requested any funding for new budget initiatives nor requested any other variation in their ongoing annual appropriation. The Auditor-General explained that the exemption from payroll tax from 1 July 2014, and subsequent prospective reduction in employee benefit costs has been factored into the QAO’s budget revenue estimates through pro rata reductions in annual appropriation and in their audit fees. The reduction in audit fees will be effected by reducing their approved hourly fee rates by an average of 3 per cent, from 1 July 2014.\(^13\)

In June 2014, the Treasurer wrote to the Committee advising that he had approved a reduction of between 1.9% and 3.9% in QAO’s rates of fees and a reduction in state revenue funding of approximately $0.1 million ongoing from 2014-15. This reduction represents the state share of payroll costs that are no longer required due to the change of the government’s payroll tax policy which will exempt all departments from paying payroll tax.\(^14\)

The Committee was satisfied with the responses provided by the Treasurer and the Auditor-General for the current budget period. It will, however, continue to monitor QAO’s on-going budgetary position.

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\(^7\) Auditor-General Act 2009, sections 9, 11 and 18
\(^8\) Auditor-General Act 2009, sections 10.
\(^9\) Finance and Administration Committee, Report No. 11 – Oversight responsibilities with respect to the Auditor-General of Queensland 2011, February 2011: 10-11
\(^10\) Auditor-General Act 2009, section 21
\(^11\) Correspondence to FAC from the Treasurer and Minister for Trade, dated 31 March 2014: 1
\(^12\) Correspondence to FAC from the Treasurer and Minister for Trade, dated 31 March 2014: 1
\(^13\) Correspondence to FAC from Auditor-General of Qld, dated 29 April 2014: 1
\(^14\) Correspondence to FAC from the Treasurer and Minister for Trade, dated 24 June 2014: 1
5.3 Strategic Reviews

Strategic reviews of the audit office must be conducted every five years by appropriately qualified persons appointed by the Governor in Council. The Premier is required to consult with the Committee on the appointment and the terms of reference.\(^1\)

Such reviews include an examination of the Auditor-General’s functions and the performance of those functions to assess whether they are being performed economically, effectively and efficiently. Under section 70(7) of the Auditor-General Act the report is referred to the Committee.

The Committee continues to monitor progress of the implementation of the 2010 Strategic Review recommendations.

The next Strategic Review Report is due by June 2016.

5.4 Reporting of sensitive information

If the Auditor-General considers that disclosure of a matter in a report to Parliament would be against the public interest, the matter must be reported to the Committee instead.\(^2\)

The Auditor-General did not report any matters of this nature to the Committee during the reporting period.

5.5 Pecuniary interests declaration

The Auditor-General is required to lodge a pecuniary interest statement with the Speaker. The Speaker must provide a copy of the statement to the committee if requested.\(^3\)

5.6 Audit Office strategic plan

The Financial and Performance Management Standard 2009 (s9) requires that accountable officers\(^4\) develop a strategic plan and in developing the plans they must comply with the document called ‘Agency planning requirements’ prepared by the Department of Premier and Cabinet.\(^5\)

That document requires that the Auditor-General consult with the Treasurer and the Committee about the resource implications of strategic plans for the audit office.\(^6\)

In February 2014, the Auditor-General wrote to the Committee advising that QAO had reviewed the Strategic Plan 2012-16 in accordance with the Financial Accountability Act 2009 (FAA) and had determined that no substantive changes were required.\(^7\)

The Committee considered the strategic plan and continued to support the themes and priorities outlined in it. The Committee noted that given the high level nature of the plan, it is not dependent on the provision of additional funding or resources.

A copy of the Strategic Plan 2012-2016 is available on QAO’s website.

5.7 Strategic Audit Plan

Section 38A of the Audit-General Act requires the Auditor-General to prepare a strategic audit plan of proposed performance audits and PMS audits for the next three years. In preparing the strategic audit plan, the Auditor-General is required to consult with the parliamentary committee and any relevant entities.

\(^{15}\) Auditor-General Act 2009, sections 68, 69 and 70
\(^{16}\) Auditor-General Act 2009, section 66
\(^{17}\) Auditor-General Act 2009, section 12
\(^{18}\) The Auditor-General is the accountable officer for QAO under the Public Service Act 2008.
\(^{19}\) Financial and Performance Management Standard 2009, section 9
\(^{20}\) Queensland Government, Agency Planning Requirements, October 2010: 11-12
\(^{21}\) Correspondence to FAC from the Auditor-General, dated 26 February 2014: 1
A draft of the strategic plan (the plan) must be provided to the parliamentary committee and the Auditor-General must consider any comments made by the parliamentary committee when finalising the strategic audit plan (section 38A (5)).

Section 38A (4) provides that the Committee must return the draft of the strategic audit plan with any comments to the Auditor-General within 42 days of receiving the draft. The Auditor-General must then consider any comments made by the Committee when finalising the strategic audit plan (section 38A (5)). The strategic audit plan must be finalised before the end of each financial year (section 38A (6)).

In accordance with section 8 of the Act, the Auditor-General is not subject to direction by any person regarding the exercise of powers in relation to audits or the priority given to audit matters. The Auditor-General therefore retains the mandate to set and alter the strategic audit plan without direction from any person (section 38A (8)). The Act requires that the strategic audit plan be finalised prior to the end of each financial year and be published on the QAO website (section 38A (7)).

In September 2013, the Auditor-General wrote to the Committee with a copy of the draft Strategic Audit Plan 2014-17 for the Committee’s comments. The Committee consulted with the CLA and other parliamentary committees regarding the draft plan and a response was provided to the QAO in October 2013.

A preliminary draft of the plan was provided to the Committee on 28 February 2014 and the Committee met with the Auditor-General on 19 March 2014. The Auditor-General wrote to the Committee on 25 March 2014 advising minor wording amendments made to the preliminary draft. The Committee undertook additional consultation with other parliamentary committees regarding the draft plan and a response was provided to the QAO in 2013.

The Strategic Audit Plan 2014-17 was published on the QAO website in June 2014. The plan incorporates specific and defined audit topics for the first year and indicative audit themes for the second and third years. The plan gives entities advanced notice of intended audit topics for 2014-15 and themes for 2015-16 and 2016-17. Copies of the Strategic Audit Plans are available on QAO’s webpage.

The Auditor-General retains the discretion to replace and/or reschedule topics or themes to respond to emergent issues, changes in the needs of Parliament, changing government priorities, natural disasters and public interest.

5.8 Oversight responsibilities with respect to the Auditor-General of Queensland

As noted above, the Committee has oversight responsibilities with respect to the Auditor-General and his office which are set out in both the Parliament of Queensland Act 2001 and the Auditor-General Act 2009.

The Committee met with the Auditor-General and officers from QAO on the following dates:

- 30 October 2013; and
- 19 March 2014.

The Committee has a statutory responsibility to consider the annual report of the audit office. QAO’s annual report 2012-13 was tabled on 20 August 2013. The Committee found no performance or financial issues arising from the review of the report.

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22. Parliament of Queensland Act 2001, section 95
6. **Integrity Commissioner**

The *Integrity Act 2009* gives the Committee specific statutory responsibilities in relation to the Integrity Commissioner.

These responsibilities include:

- to monitor and review the performance by the Integrity Commissioner of the Integrity Commissioner’s functions;
- to report to the Legislative Assembly on any matter concerning the Integrity Commissioner, the Integrity Commissioner’s functions or the performance of the Integrity Commissioner’s functions that the Committee considers should be drawn to the Legislative Assembly’s attention;
- to examine each annual report tabled in the Legislative Assembly and if appropriate, to make comment on any aspect of the report and to make recommendations;
- to examine each strategic review report tabled in the Legislative Assembly and if appropriate, to comment on any aspect of the report and to make recommendations;
- to report to the Legislative Assembly any changes to the functions and procedures of the Integrity Commissioner the Committee considers desirable for the more effective operation of the Act;
- other functions conferred on the committee by the Act.\(^{23}\)

The Act (section 82) also requires agreement from a majority of members of the Committee, other than a majority consisting of government members, before the Integrity Commissioner may be removed from office.\(^{24}\)

### 6.1 **Lobbyists Code of Conduct**

Upon the passage of the *Right to Information and Integrity (Openness and Transparency) Amendment Bill 2012*, the Integrity Commissioner was required to amend the Lobbyists’ Code of Conduct. The new Code of Conduct includes a requirement for lobbyists to document their contacts with government and opposition representatives. Lobbyists are able to register either online through the Integrity Commissioner’s website or by submitting a hard copy to the Integrity Commissioner’s office.

Section 68 of the Integrity Act stipulates that the Integrity Commissioner may, after consultation with the parliamentary committee, make amendments to the Lobbyists Code of Conduct.

In June 2013, the Integrity Commissioner sought the Committee’s views on three minor amendments he intended to make to the Lobbyist Code of Conduct as follows:

1. The first amendment amends the second paragraph of section 4 of the Code so that the paragraph now reads:

   *Lobbyists must file directly onto the Integrity Commissioner’s website, no later than 15 days after the end of every month, information for a register of lobbyists’ contact with government and opposition representatives, reporting on each and every lobbying contact by them, during that month, with a government or opposition representative.*

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\(^{23}\) *Integrity Act 2009*, section 89

\(^{24}\) *Integrity Act 2009*, section 82
2. The second amendment amends (e) in the next paragraph so that (e) now reads:

   The title and/or name of the government or opposition representatives present (identifying the Minister/Department/agency or, in the case of a Member of Parliament, his or her name).

3. The third amendment changes the definition of "government representative" in section 5 to read:

   “Government representative” means the Premier or another Minister, an Assistant Minister, a councillor, a public sector officer, a ministerial staff member or an Assistant Minister staff member (s 44).  

The Committee confirmed that it had no objection to the proposed amendments and they came into effect from 12 September 2013.

6.2 Appointment of the Queensland Integrity Commissioner

Dr David Solomon’s term as Integrity Commissioner expired on the 30 June 2014. Section 74 of the Integrity Act requires that the Minister consult with the Committee regarding the process of selection for appointment and the appointment of the person as Integrity Commissioner.

In April 2014, the Premier consulted with the Committee regarding the process of selection for appointment and advised that selection process to recruit a new Integrity Commissioner had commenced. As part of this process, the Chair, Mr Steve Davies MP was invited to be part of the selection panel. The Premier wrote to the Committee on 5 June 2014 advising the applicant recommended by the selection panel and seeking the Committee’s input on the proposed appointment. The Committee confirmed that it had no issues with the appointment of the proposed nominee.

The new Integrity Commissioner, Mr Richard Bingham was appointed for a term of three years with a possible two year extension. Mr Bingham commenced in the role on 1 July 2014.

6.3 Oversight of the Queensland Integrity Commissioner

The Committee considered the following issues during the oversight process for 2013 - 14:

- Annual Report 2012-13
- Advice to designated persons
- Annual meetings with Members of Parliament
- Amendments and management of the Lobbyists Code of Conduct
- Ministerial Code of Ethics
- Public Awareness of Ethics or Integrity Issues
- Estimates

These items were reported on in Report No 44 – Oversight of the Queensland Integrity Commissioner and review of Lobbyist Code of Conduct on 5 June 2014.

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6.4 Strategic Reviews

The Committee has a role in the strategic reviews of the Integrity Commissioner. Section 86 of the *Integrity Act 2009* requires a review to be conducted at least every five years of:

- the Integrity Commissioner’s functions; and
- the Integrity Commissioner’s performance of those functions to assess whether they are being performed economically, effectively and efficiently.

The Integrity Act also requires that a strategic review of the Integrity Commissioner’s functions is conducted within four years after the commencement of that section of the Act.\(^6\) The first strategic review was to be conducted by January 2014.

The Minister is required to consult with the Committee about the appointment of the reviewer and the terms of reference of the review. Once tabled the report is deemed to be referred to the Committee.\(^7\)

On 30 August 2013 the Committee received advice from the Minister that the Government was undertaking an Open Government reform process. The reform process includes the examination of the operation of the State’s integrity framework and assessment of whether the Act is meeting its stated objectives. The Minister advised the Committee that he intended to defer the commencement of first strategic review.\(^8\)

The Committee identified that the Act does not contain any provisions enabling the review to be deferred and sought further clarification regarding the process by which the proposed deferment will be achieved. The Minister advised that the Act would be amended to give effect to the deferment of the strategic review.\(^9\)

The Committee again wrote in March 2014 to the Minister highlighting its concern that no amendment has been introduced to date and that the Act has not been complied with. The Minister advised the Committee that the decision was taken to defer the strategic review in order to avoid duplication of work associated with the proposed Open Government reform process. However, as legislative amendments associated with this process have not progressed within the timeframe originally anticipated, the Minister advised that he had decided that the strategic review should be undertaken as soon as possible. The Committee was informed that the department was taking steps to engage a strategic reviewer to conduct and complete the review as soon as practicable. This will allow the (former) Integrity Commissioner to be consulted as part of the review during his term of office.\(^10\)

Under the Act the government is required to consult with the Committee and the Integrity Commissioner, before a reviewer is appointed to conduct a strategic review, about the appointment of the reviewer and the terms of reference for the review.\(^11\)

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\(^6\) *Integrity Act 2009*, section 86

\(^7\) *Integrity Act 2009*, section 82

\(^8\) Correspondence to FAC from Hon C Newman, Premier of Queensland, dated 30 August 2013: 1

\(^9\) Correspondence to FAC from Hon C Newman, Premier of Queensland, dated 16 October 2013: 1

\(^10\) Correspondence to FAC from Hon C Newman, Premier of Queensland, dated 07 April 2014: 1

\(^11\) *Integrity Act 2009*, section 86
7. **Departmental oversight**

The Committee has departmental oversight of the Department of the Premier and Cabinet (DPC) and Queensland Treasury and Trade (QTT) including the relevant offices and statutory bodies.

7.1 **Premier and Cabinet**

The DPC supports the Premier and all Cabinet Ministers and agencies in enabling the processes of Cabinet, Parliament and Executive Council. The DPC reports to the Premier and the ministerial portfolio is supplemented by the Public Service Commission, the Office of the Governor and the Queensland Audit Office. The Annual Report and Financial Statements for 2012-13 for DPC were tabled on 27 September 2013.

The Committee tabled its consideration of DPC’s Annual Report on 5 June 2014 and made one recommendation:

- that consideration be given to including commentary in annual reports where the actual financial results vary materially from the estimated actual results included in budget papers.

7.2 **Treasury and Trade**

QTT provide economic, financial and commercial advice to the Government to enhance the State’s financial position and economic performance. This department is also responsible for three statutory bodies: the Motor Accident Insurance Commission (MAIC), Queensland Treasury Corporation (QTC) and the Queensland Future Growth Corporation (QFGC). These bodies produce their own annual reports.

The Annual Report 2012-13 for Queensland Treasury and Trade was tabled on 24 September 2013. On 19 March 2014, the Committee held a private briefing with the following officers from QTT to discuss the Annual Report and matters arising from the Auditor-General’s Report No. 9: 2013-14 (Energy sector entities 2012-13):

- Mr Mark Gray, Under Treasurer, Queensland Treasury and Trade
- Mr Alex Beavers, Deputy Under Treasurer, Fiscal Group, Queensland Treasury and Trade
- Mr Dennis Molloy, Assistant Under Treasurer, Fiscal Strategy Division, Queensland Treasury and Trade

The department also provided answers to questions taken on notice at the briefing subsequent to the briefing.
8. Committee Reports and Inquiries

Appendix A contains a list of all reports tabled during the 54th Parliament up to 30 June 2014.

8.1 Ministerial Responses

A ministerial response to Committee recommendations is required to be tabled in the Legislative Assembly within three months of the report being tabled. If the Minister is unable to comply with this requirement, an interim response must be tabled, setting out the reasons for not complying. A final ministerial response is required no later than six months after the Committee’s report is tabled.32

8.2 Ministerial Responses from reports tabled in prior financial year

The Committee tabled Report No 28 – Inquiry into the Operation of Queensland’s Workers’ Compensation Scheme on 23 May 2013. The Committee was required to consider:

- the performance of the scheme in meeting its objectives under section 5 of the Act;
- how the Queensland Workers’ Compensation Scheme compares to the scheme arrangements in other Australian jurisdictions;
- WorkCover’s current and future financial position and its impact on the Queensland economy, the State’s competitiveness and employment growth;
- whether the reforms implemented in 2010 have addressed the growth in common law claims and claims cost that was evidenced in the scheme from 2007-08;
- whether the current self-insurance arrangements legislated in Queensland continue to be appropriate for the contemporary working environment;
- in conducting the inquiry, the committee should also consider and report on implementation of the recommendations of the Structural Review of Institutional and Working Arrangements in Queensland’s Workers’ Compensation Scheme.

The Committee made 32 recommendations.

The government tabled an interim response to the report on 26 August 2013. The interim response noted that the government had made decisions regarding two of the recommendations, and that it was still considering the remaining recommendations. The government’s final response was tabled on 15 October 2013. A copy of the government response is available on the Committee’s webpage http://www.parliament.qld.gov.au/work-of-committees/committees/FAC/inquiries/past-inquiries/OpQldWorkersComp

The government supported 18 recommendations, supported (with amendments) two recommendations and did not support 12 recommendations.

32 Parliament of Queensland Act 2001, s107
### 8.3 Subordinate Legislation

The Committee’s consideration of subordinate legislation resulted in the tabling of the following reports:

- Report 34 – Portfolio subordinate legislation tabled between 30 April and 20 August 2013
  tabled 22 October 2013
- Report 36 – Portfolio subordinate legislation tabled between 20 August and 15 October 2013
  tabled 21 November 2013
- Report 38 – Portfolio subordinate legislation tabled between 15 October and 21 November 2013
  tabled 6 March 2014
- Report 40 – Portfolio subordinate legislation tabled between 21 November 2013 and 4 March
  2014 tabled 3 April 2014
- Report 42 – Portfolio subordinate legislation tabled between 4 March and 1 April 2014
  tabled 21 May 2014
- Report 43 – Portfolio subordinate legislation tabled between 1 April and 6 May 2014 tabled
  5 June 2014

### 8.4 Budget Estimates – 2013-2014

On 7 June 2013, the *Appropriation Bill 2013* and the Estimates for the Committee’s area of
responsibility were referred to the Committee for investigation and report.

The Committee then conducted a public hearing and took evidence about the proposed expenditure
from the Premier, the Treasurer and Minister for Trade and other witnesses on 16 July 2013.

The Committee tabled its *Report No 30 – Estimates 2013-14* on 31 July 2013. The Committee made
one recommendation as follows:

- that the proposed expenditure, as detailed in the *Appropriation Bill 2013* for the
  Committee’s areas of responsibility, be agreed to by the Legislative Assembly without
  amendment.

### 8.5 Report No 35 – Appropriation Bill (No 2) 2013

The *Appropriation Bill (No 2) 2013* was referred to the Committee on 12 September 2013. The
Committee was required to report to Legislative Assembly by 22 October 2013.

The Bill provided for supplementary appropriation for unforeseen expenditure that occurred in the
2012-13 financial year. The supplementary appropriation sought is based on the Consolidated Fund

The Committee tabled its report on 22 October 2013. The Committee made one recommendation –
that the Bill be passed. No government response was required.
8.6 Report No 37 – Public Service and Other Legislation (Civil Liability) Amendment Bill 2013

On 19 November 2013 the Public Service and Other Legislation Amendment Bill 2012 was referred to the Finance and Administration Committee. The Committee was required to report to the Legislative Assembly by Monday 3 February 2014.

The objective of the Bill, as outlined in the explanatory notes, was to support State and Queensland Police Service employees to perform their roles, to make decisions independently, and to innovate and improve service delivery without the concern of being sued and the accompanying financial risk, by providing an enhanced protection from civil liability.

The Bill will achieve its objective of providing greater certainty for State employees by amending the Public Service Act 2008 by inserting new provisions providing:

1. protection from civil liability for State employees for engaging in, or as a result of engaging in, conduct in an official capacity
2. preservation of the rights of potential claimants by transferring civil liability of State employees to the State
3. for the State to have a right to recover financial contributions from State employees who have engaged in conduct other than in good faith, and with gross negligence.

The Bill will achieve its objective of providing certainty regarding liability for police officers and other members of the QPS by amending the Police Service Administration Act 1990:

1. by amending existing provisions to provide officers, recruits, staff members and volunteers with immunity from civil liability for engaging in, or as a result of engaging in, conduct in an official capacity
2. by preserving of the rights of potential claimants by transferring civil liability of QPS employees to the State

by amending the recovery provision such that the State may recover a contribution from an officer, recruit or staff member only where they have engaged in conduct other than in good faith, and with gross negligence.

The Committee tabled its report on 3 February 2014. The Committee made three recommendations as follows:

- The Committee recommends that the Public Service and Other Legislation (Civil Liability) Amendment Bill 2013 be passed.
- The Committee recommends that a review of the effectiveness of the proposed changes be undertaken after a period of not more than five years.
- The Committee recommends that the Public Service Commission facilitate a centralised data collation system to ensure a valid assessment of the effectiveness of the proposed changes can be undertaken.

The government response which was tabled on 12 February 2014 is available at http://www.parliament.qld.gov.au/work-of-committees/committees/FAC/inquiries/past-inquiries/PubServOthLegBill
8.7 Report No 39 – Work Health and Safety and Other Legislation Amendment Bill 2014

On Thursday 13 February 2014 the Work Health and Safety and Other Legislation Amendment Bill 2014 was introduced by the Attorney-General and Minister for Justice and referred to the Finance and Administration Committee. The Committee was required to report to the Legislative Assembly by Tuesday 25 March 2014.

The objective of the Bill was to implement the findings from the Queensland Government’s review of national model Work Health and Safety (WHS) laws which commenced in Queensland on 1 January 2012.

The Bill amended the Electrical Safety Act 2002 and the Work Health and Safety Act 2011 (WHS Act). The explanatory notes state that the Bill amends the legislation to:

- require at least 24 hours notice by WHS entry permit holders before they can enter a workplace to inquire into a suspected contravention to align with the other entry notification periods in the WHS Act and the Fair Work Act 2009;
- increase penalties for non-compliance with WHS entry permit conditions and introduce penalties for failure to comply with the entry notification requirements;
- require at least 24 hours notice before any person assisting a health and safety representative can have access to the workplace;
- remove the power of health and safety representatives to direct workers to cease unsafe work;
- remove the requirement under the WHS Act for a person conducting a business or undertaking to provide a list of health and safety representatives to the WHS regulator;
- allow for codes of practice adopted in Queensland to be varied or revoked without requiring national consultation as required by the WHS Act, and
- increase the maximum penalty that can be prescribed for offences in the Electrical Safety Regulation 2002 to 300 penalty units.


The government supported 10 recommendations, supported in part three recommendations and did not support two recommendations.

8.8 Report No 41 – Auditor-General’s Report No. 4: 2012 – Managing Employee Unplanned Absences

The Auditor-General tabled the Auditor-General’s report No 4: 2012 on 19 June 2012. The report assessed whether public service departments are effectively managing unplanned absence. Unplanned absence may result from sick leave, the illness or death of close family members, or other reasons such as workplace injury or absence due to industrial disputes or natural disasters. It reviewed the role of central agencies, and examined more closely the Department of Community Safety and the former Departments of Education and Training, and Public Works.

On 19 June 2012 the Committee resolved to conduct an inquiry to consider the results of Auditor-General’s Report No. 4 for 2012 – Managing Employee Unplanned Absence.

The Committee tabled its report on 3 April 2014. The Committee made six recommendations. The government response is due in the next reporting period.
9. On-going Committee Inquiries

9.1 Auditor-General’s Report No. 5: 2012 – Internal Control Systems

The Auditor-General tabled report No5: 2012 on 28 June 2012. The report summarises the results from the interim phase of the 2011-12 financial audits of departments, statutory bodies and government owned corporations. It also contains the results of audits where areas of control were emphasised during the audit process. The report identified control weaknesses in 25 (13 per cent) of the 196 departments, government owned corporations and statutory bodies audited, with 221 significant control issues reported to those charged with the governance of these entities, primarily entity boards and chief executives, or their equivalents.

The report noted that the focus across the public sector on maintaining basic financial controls was declining, with issues raised showing an increase in the number of departments failing to maintain adequate financial controls. There were aspects that needed to be urgently addressed to ensure such fundamental controls are working as required. The Auditor-General found that the effectiveness of entity fraud prevention strategies identified 11 departments as not having at least two of the six basic elements operating at a level to minimise the risk of fraud occurring.

On 1 August 2012, the Committee resolved to conduct an inquiry to consider the results of Auditor-General’s Report No. 5 for 2012 – Internal Control Systems.

The Committee agreed to merge this inquiry and the Auditor-General’s Report No. 9: 2012-13 – Fraud Risk Management (section 8.4 below) into one as the issues in both reports were interrelated. This inquiry will be completed in the next reporting period.

9.2 Inquiry into Public Sector Contract Extensions


A significant issue highlighted in the report was the issue of public sector contract extensions. The Auditor-General found that a significant amount of contracts, in terms of both number and dollar value, have been extended or rolled-over and that some of these contracts had no provision for extension.

The Committee held a private briefing with the Auditor-General on 28 November 2012. On 13 February 2013, the Committee resolved to conduct an inquiry into public sector contract extensions. This inquiry will be completed in the next reporting period.


On 19 March 2013 the Auditor-General tabled Auditor-General’s Report No 9: 2012-13 – Fraud Risk Management. Whilst the audit discovered no substantiated fraud during the audit, the Auditor-General found weaknesses in controls and opportunities for improvement. He also found that there were significant weaknesses in strategies of agencies to prevent and detect fraud.

The audit found that while senior management is committed to fraud control, this is not being supported by visible processes to actively prevent, detect and respond to fraud. This means the risk of fraud occurring and going undetected is unacceptably high.

The Committee held a private briefing with the Auditor-General on 22 May 2013. On 5 June 2013, the Committee resolved to conduct an inquiry into fraud risk management in public sector organisations. This inquiry will be completed in the next reporting period.
9.4 **Inquiry into the legislative arrangements assuring the Auditor-General’s independence**

The Committee resolved to conduct an inquiry into the legislative arrangements assuring the Queensland Auditor-General’s independence. This inquiry has resulted from the Committee’s oversight responsibilities regarding the Auditor-General and the Queensland Audit Office. The terms of reference for the inquiry include:

- the effectiveness of section 56 of the Auditor-General Act 2009
- the legislative arrangements for the independence and accountability of the Auditor-General and the Queensland Audit Office
- how the Queensland arrangements compare to the arrangements in New Zealand and other Australian jurisdictions
- how the Queensland arrangements compare with international best practice
- other independence issues

The Committee invited for written submissions closing on 25 October 2013. The Committee received six submissions from the following:

1. Queensland Law Society (QLS)
2. Australian Auditing and Assurance Standards Board (AUASB)
3. CPA Australia Ltd (CPAA)
4. Queensland Audit Office (QAO)
5. Australian Council of Auditors-General (ACAG)
6. Institute of Internal Auditors Australia (IIAA)

The Committee invited a written submission from the Premier on behalf of the whole-of-government. No submission was received prior to the closing date for submissions. The Committee again wrote to the Premier on 31 October 2013, seeking a written submission by 15 November 2013. The Committee received correspondence from the Premier on 15 November 2013.

On 12 February 2014, the Committee conducted a public hearing with officers from the following departments:

- Queensland Audit Office
- Queensland Treasury and Trade
- Department of the Premier and Cabinet
- Public Service Commission

And representatives from the following submitters:

- Australasian Council of Auditors-General
- Institute of Internal Auditors Australia

The Committee also received a submission from Professor Kenneth Wiltshire subsequent to the closing date for submissions and met with Professor Kenneth Wiltshire on 5 March 2014.
In order to further understand the legislative arrangements on the New Zealand Auditor-General, the Committee travelled to Wellington, New Zealand from 26 to 30 April 2014 to conduct meetings with the following:

- Chair of the Finance and Expenditure Committee, Wellington
- Office of the Clerk of the House of Representatives and Clerk of the Officers of Parliament Committee
- Institute of Governance and Policy Studies and Associate Professor of Public Management, School of Government

Deputy Auditor-General and Assistant Auditor-General (Accounting and Auditing Policy), Office of the New Zealand Auditor-General

9.5 Budget Estimates – 2014-2015

On 2 April 2014 the Parliament agreed a motion that the dates for the Committee’s hearings and report dates were as follows:

- Date of Hearing: Tuesday 15 July 2014 (Premier) and Thursday 17 July 2014 (Treasurer)
- Date of Report – Friday 1 August 2014

On 6 June 2014, the Appropriation Bill 2014 and the Estimates for the Committee’s area of responsibility were referred to the Committee for investigation and report.

This inquiry will be completed in the next reporting period.

10. Australasian Council of Public Accounts Committees (ACPAC)

The Australasian Council of Public Accounts Committees (ACPAC) comprises Parliamentary Public Accounts Committees from other Australian States and Territories, Papua New Guinea, Fiji and the Solomon Islands. Parliamentary Public Accounts Committees are defined in the ACPAC constitution to include the Committee most resembling a Public Accounts Committee, in function and power, for those jurisdictions which lack a Public Accounts Committee. The FAC is Queensland’s representative Committee on ACPAC.

ACPAC meets at least biennially in the form of a conference open to member Committees, associate member Committees, staff of such Committees and other persons who may be invited by the host Committee. The last Biennial Conference was held in Sydney in April 2012. The Committee tabled a report – Report No. 33 ‘Report on the 12th Biennial Conference of the Australasian Council of Public Accounts Committees (ACPAC)’ on 12 September 2013.

The next biennial meeting is planned for 19 – 20 June 2015 to be held in Adelaide.

The 2014 Mid-term Meeting was held on 20 June 2014 and hosted by the Victorian Public Accounts and Estimates Committee in Melbourne. Two Members of the Committee and the Committee Research Director represented the Committee at the conference.

11. Committee Travel

As noted above, the Committee travelled to:

- Wellington, New Zealand (26 to 30 April 2014)
- Sydney (19 to 20 June 2014)
12. Meeting Attendance Record

The following tables detail Members’ attendance at committee meetings and hearings:

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<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>05/06/2014</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>x</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
</tbody>
</table>

Notes:
Mr Davies was appointed to the Committee on 7 August 2013 replacing Mr Crandon. Mrs Scott substituted for Mr Pitt for the Committee’s meeting and public departmental briefing on 2 December 2013. Mr Gulley was substituted as Chair for the meeting held on 7 May 2014.

*These meetings related to Estimates matters and copies of meeting minutes were tabled with the Committee’s report as required by Standing Orders.
13. **Committee Secretariat**

A full time Research Director, Principal Research Officer and Executive Assistant (job share position) support the Committee in its activities.

14. **Committee Expenditure**

The Committee is funded from the appropriation made to the Legislative Assembly.

Details of the Finance and Administration Committee expenditure for the period 1 July 2013 to 30 June 2014 are set out in the following table:

<table>
<thead>
<tr>
<th>Detail</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff salaries and related expenses, including superannuation*</td>
<td>285,321</td>
</tr>
<tr>
<td>Salary related taxes and workcover*</td>
<td>23,422</td>
</tr>
<tr>
<td>Travel expenses</td>
<td>15,141</td>
</tr>
<tr>
<td>Printing and stationery</td>
<td>912</td>
</tr>
<tr>
<td>Meeting/Hearing expenses</td>
<td>4,034</td>
</tr>
<tr>
<td>Telecommunication costs</td>
<td>1,056</td>
</tr>
<tr>
<td>Subscriptions and publications</td>
<td>363</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>330,249</strong></td>
</tr>
</tbody>
</table>

*Figures for staffing expenditure shown above reflect a three person secretariat supporting the Committee. During the year secretariat staff provided assistance to, and were assisted by, other secretariats and general committee office staff according to workload demands. This is not reflected in the salary costings shown above.*
## Appendix A

<table>
<thead>
<tr>
<th>Rpt No.</th>
<th>Title</th>
<th>Tabled date</th>
<th>Ministerial response date</th>
</tr>
</thead>
<tbody>
<tr>
<td>54th Parliament</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Industrial Relations (Fair Work Act harmonisation) and Other Legislation Amendment Bill 2012</td>
<td>01.06.12</td>
<td>06/06/12</td>
</tr>
<tr>
<td>15</td>
<td>Portfolio subordinate legislation tabled between 15 November 2011 and 14 February 2012</td>
<td>21.06.12</td>
<td>n/a</td>
</tr>
<tr>
<td>16</td>
<td>Electricity (Early Termination) Amendment Bill 2012</td>
<td>12.07.12</td>
<td>n/a</td>
</tr>
<tr>
<td>17</td>
<td>Portfolio subordinate legislation tabled between 14 February 2011 and 17 May 2012</td>
<td>01.08.12</td>
<td>n/a</td>
</tr>
<tr>
<td>18</td>
<td>Public Service and Other Legislation Amendment Bill 2012</td>
<td>13.08.12</td>
<td>n/a</td>
</tr>
<tr>
<td>19</td>
<td>Portfolio subordinate legislation tabled between 17 May 2012 and 31 July 2012</td>
<td>23.08.12</td>
<td>n/a</td>
</tr>
<tr>
<td>20</td>
<td>Annual Report 2011-2012</td>
<td>23.08.12</td>
<td>n/a</td>
</tr>
<tr>
<td>21</td>
<td>2012-13 Budget Estimates</td>
<td>29.10.12</td>
<td>n/a</td>
</tr>
<tr>
<td>22</td>
<td>Portfolio subordinate legislation tabled between 31 July 2012 and 11 September 2012</td>
<td>01.11.12</td>
<td>n/a</td>
</tr>
<tr>
<td>23</td>
<td>South East Queensland Water (Restructuring) and Other Legislation Amendment Bill 2012</td>
<td>22.11.12</td>
<td>29.11.12</td>
</tr>
<tr>
<td>24</td>
<td>Portfolio subordinate legislation tabled between 11 September 2012 and 15 November 2012</td>
<td>14.02.13</td>
<td>n/a</td>
</tr>
<tr>
<td>25</td>
<td>Portfolio subordinate legislation tabled between 15 November 2012 and 27 November 2012</td>
<td>21.03.13</td>
<td>n/a</td>
</tr>
<tr>
<td>26</td>
<td>Oversight of the Queensland Integrity Commissioner and review of Lobbyist Code of Conduct</td>
<td>27.03.13</td>
<td>02.07.13</td>
</tr>
<tr>
<td>27</td>
<td>Portfolio subordinate legislation tabled between 27 November 2012 and 12 February 2013</td>
<td>01.05.13</td>
<td>n/a</td>
</tr>
<tr>
<td>28</td>
<td>Inquiry into the operation of Queensland’s workers compensation scheme</td>
<td>23.05.13</td>
<td>26.08.13 &amp; 15.10.2013</td>
</tr>
<tr>
<td>29</td>
<td>Portfolio subordinate legislation tabled between 12 February 2013 and 30 April 2013</td>
<td>05.06.13</td>
<td>n/a</td>
</tr>
<tr>
<td>30</td>
<td>Budget Estimates 2013-14</td>
<td>31.07.13</td>
<td>n/a</td>
</tr>
<tr>
<td>31</td>
<td>Treasury and Trade and Other Legislation Amendment Bill 2013</td>
<td>08.08.13</td>
<td>10.09.13</td>
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<tr>
<td>32</td>
<td>Annual Report 2012-2013</td>
<td>12.09.13</td>
<td>n/a</td>
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<tr>
<td>33</td>
<td>Report on the 12th Biennial Conference of the Australasian Council of Public Accounts Committees (ACPAC)</td>
<td>12.09.13</td>
<td>n/a</td>
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<tr>
<td>34</td>
<td>Portfolio subordinate legislation tabled between 30 April 2013 and 20 August 2013</td>
<td>22.10.13</td>
<td>n/a</td>
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<tr>
<td>35</td>
<td>Inquiry into the Appropriation Bill (No 2) 2013</td>
<td>22.10.13</td>
<td>n/a</td>
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<tr>
<td>36</td>
<td>Portfolio subordinate legislation tabled between 20 August 2013 and 15 October 2013</td>
<td>21.11.13</td>
<td>n/a</td>
</tr>
<tr>
<td>37</td>
<td>Public Service and Other Legislation (Civil Liability) Amendment Bill 2013</td>
<td>03.02.14</td>
<td>12.02.14</td>
</tr>
<tr>
<td>38</td>
<td>Subordinate Legislation tabled between 15 October 2013 and 21 November 2013</td>
<td>06.03.14</td>
<td>n/a</td>
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<tr>
<td>39</td>
<td>Work Health and Safety and Other Legislation Amendment Bill 2014</td>
<td>25.03.14</td>
<td>01.04.14</td>
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<td>40</td>
<td>Portfolio Subordinate Legislation tabled between 21 November 2013 and 4 March 2014</td>
<td>03.04.14</td>
<td>n/a</td>
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<td>41</td>
<td>Inquiry into auditor-General’s Report No. 4: 2012 – Managing Employee Unplanned Absence</td>
<td>03.04.14</td>
<td>8.07.14</td>
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<tr>
<td>42</td>
<td>Portfolio Subordinate Legislation tabled between 4 March 2014 and 1 April 2014</td>
<td>21.05.14</td>
<td>n/a</td>
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<tr>
<td>43</td>
<td>Portfolio Subordinate Legislation tabled between 1 April 2014 and 6 May 2104</td>
<td>05.06.14</td>
<td>n/a</td>
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<tr>
<td>44</td>
<td>Oversight of the Queensland Integrity Commissioner</td>
<td>05.06.14</td>
<td>02.09.14</td>
</tr>
<tr>
<td>45</td>
<td>Consideration of the Department of the Premier and Cabinet Annual Report 2012-13</td>
<td>05.06.14</td>
<td>20.08.14</td>
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</tbody>
</table>