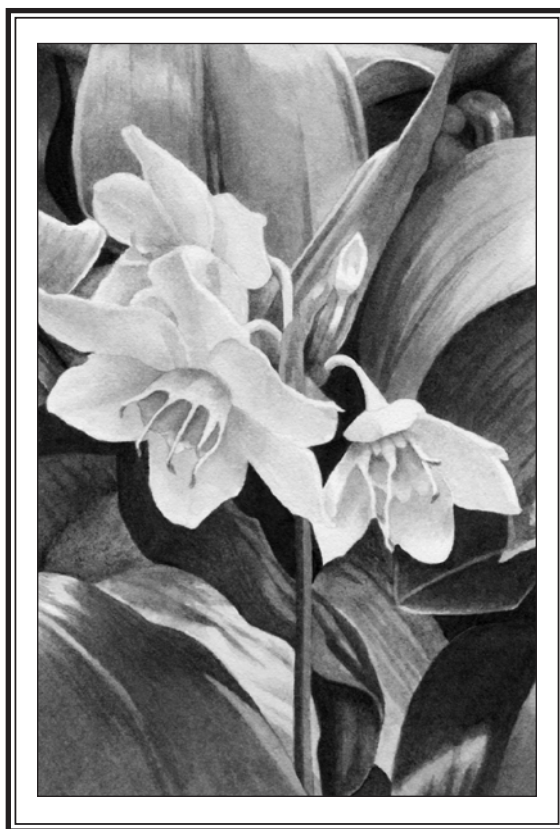




GOVERNMENT HOUSE  
QUEENSLAND



OFFICE OF THE GOVERNOR  
ANNUAL REPORT 2020 - 2021

### Cover image

The cover illustration by Brisbane-born botanical artist Anne Hayes depicts a Eucharis lily (*Eucharis x grandiflora*) in full bloom.

In 2016, plants descending from Eucharis lilies grown by Governor Paul de Jersey's grandmother were planted in the subtropical garden which borders the Lower Lawn at Fernberg as part of the Rainforest Retreat project.

The Rainforest Retreat was officially opened by Mrs Kaye de Jersey in 2016, and features a refurbished heritage garden bench brought to Fernberg in 1910 and modern screens laser-cut with a philodendron leaf motif. The area is bookended by de Jersey-linked Eucharis lilies and surrounded by native violets and exotic clivias.

The Rainforest Retreat continues the proud tradition of Governors and their spouses lending their name to, and officially opening, additions to the estate gardens.

To obtain information about the content of this report, please contact:

**Mrs Kate Hastings**  
Official Secretary  
Office of the Governor of Queensland

GPO Box 434  
Brisbane Qld 4001

Telephone: (07) 3858 5700  
Facsimile: (07) 3858 5701  
Email: [govhouse@govhouse.qld.gov.au](mailto:govhouse@govhouse.qld.gov.au)

Information about the activities of the Queensland Governor and the operations of the Office of the Governor is available at the following internet address:

[www.govhouse.qld.gov.au](http://www.govhouse.qld.gov.au)

### Annual report:

[www.govhouse.qld.gov.au/  
office-of-the-governor/news-publications/  
annual-reports.aspx](http://www.govhouse.qld.gov.au/office-of-the-governor/news-publications/annual-reports.aspx)

### Copyright

© The State of Queensland (Office of the Governor) 2021

### Licence

This Annual Report is licensed by the State of Queensland (Office of the Governor) under a Creative Commons Attribution (CC BY) 4.0 International licence.



In essence, you are free to copy, communicate and adapt this Annual Report, as long as you attribute the work to the State of Queensland (Office of the Governor). To view a copy of this licence, visit <http://creativecommons.org/licenses/by/4.0/>

### Attribution

Content from this Annual Report should be attributed as: The State of Queensland (Office of the Governor) Annual Report 2020/21.

ISSN 1837-2767

### Aim of Report

The Office of the Governor Annual Report 2020/21 is an integral part of the Office of the Governor's Corporate Governance Framework and describes the achievements, performance, outlook and financial position of the Office for the financial year. The Annual Report is a key accountability document and the principal way in which the Office reports on activities and provides a full and complete picture of its performance to Parliament and the wider community.

The Report details the objectives, activities and performance of the Office during the period 1 July 2020 to 30 June 2021 and includes information which illustrate the many activities the Office undertakes to provide executive, personal, administrative and logistical support to the Governor and to manage the Government House estate.

The Office of the Governor is committed to providing an accessible service to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the Annual Report, please contact us on telephone (07) 3858 5700 and we will arrange an interpreter to effectively communicate the Report to you.





GOVERNMENT HOUSE  
QUEENSLAND

The Honourable Anastacia Palaszczuk MP  
Premier of Queensland  
PO Box 15185  
CITY EAST QLD 4002

Dear Premier,

I am pleased to submit for presentation to the Parliament the Annual Report 2020 – 2021 and financial statements of the Office of the Governor.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*, and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements is provided on page 47 of this annual report.

Yours sincerely

*Mrs Kate Hastings*  
Official Secretary

27 September 2021





# Table of Contents

2

## **Official Secretary's Summary**

Year in Review

Outlook for 2021/22

6

## **Office Overview**

Corporate Objectives

8

## **Corporate Governance**

Management Processes

Management Structure

Measuring Corporate Governance

12

## **Report on Performance**

Constitutional and Legal

Ceremonial

Community Engagement

Preserving the Government House Estate

Effective Management

Promoting Queensland

21

## **Financial Overview**

Expenditure 2020/21

Consultancies

Overseas Travel

Public Liability

2020/21 Statement of Assurance

22

## **Financial Statements**

Statement of Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Statement of Cash Flows

Notes to and Forming Part of the  
Financial Statements 2020/21

Management Certificate

Independent Auditor's Report

47

## **Compliance Checklist**

# Official Secretary's Summary

---

*Mrs Kate Hastings*  
Official Secretary

---

## YEAR IN REVIEW

**The 2020/21 financial year was the seventh and last full year of tenure of Queensland's 26th Governor, His Excellency the Honourable Paul de Jersey AC CVO, and Mrs Kaye de Jersey.**

During 2020/21, the Office of the Governor provided professional, high-level support for His Excellency and Mrs de Jersey's extensive program which, despite COVID-related challenges, comprised 920 constitutional, ceremonial and community activities throughout the State – a 42 per cent increase on the previous year, making this the Office of the Governor's busiest 12-month period of the 26th governorship.

The Office continued to prioritise the Governor's principal role of maintaining stable executive government in Queensland, including through his constitutional role in the State's first fixed-date election on 31 October 2020. In addition, the Office continued to adapt effectively to the challenges posed by COVID-related restrictions to maximise the Governor's engagement with the Queensland community and presence at ceremonial and community events.

The Governor did not act as Administrator of the Government of the Commonwealth of Australia during the year. There were no Acting Governors on duty during 2020/21. The Chief Justice acted as Deputy Governor on three occasions when the Governor formally 'left the seat of government' while on regional travel within the State.

The Office continued with major planning to ensure a smooth transition to a new Governor in 2021/22, in particular continuity in the vice-regal constitutional role.

The Office's support for the Governor's role resulted in the following key outcomes:

**Constitutional.** The Office supported the Governor's constitutional role in the conduct of the 2020 Queensland election, from dissolving the Legislative Assembly on 6 October 2020 on the Premier's advice, to the issuing and receipt of the writs, and attending and reading the Governor's Speech at the opening of the first session of the 57th Queensland Parliament on 25 November 2020. This was the second State election following the successful 2016 referendum on fixed four-year parliamentary terms although the first with a legislated fixed date. The 57th Parliament is expected to be the first to serve a full four-year term under these new constitutional arrangements, providing enhanced predictability in Government House planning for the Governor's involvement.

**Engagement with Regional Queensland.** The Office organised COVID-compliant visits by His Excellency and Mrs de Jersey to 50 regional centres, including to tiny communities like Cordalba near Bundaberg and El Arish on the Bruce Highway south of Cairns. On all regional visits, His Excellency and Mrs de Jersey were able to meet with, acknowledge the achievements of, and encourage Queenslanders. The Office also organised the sixth Regional Government House, based in Gladstone, in September 2020. During Regional Government House, the Governor attended 28 program events in four centres located across three local government areas, engaging with many hundreds of Queenslanders.

**Support for Communities affected by Natural Disasters.** The Office supported the Governor in arranging meetings during regional travel with emergency service workers in several locations, where His Excellency thanked them for their service and commitment to the safety of their communities. His Excellency also visited the Kedron Park Emergency Services Complex in Brisbane to be briefed on the K'gari (Fraser Island) fire that began in October 2020.

### **Support for Indigenous Queenslanders.**

Adhering strictly to COVID-related protective measures for Indigenous communities, the Governor did not visit any of these locations in 2020/21. However, the Governor and Mrs de Jersey celebrated NAIDOC Week with a reception at Government House, and recorded video messages for the launch of Queensland National Reconciliation Week 2021 and the 2020 Cairns Indigenous Art Fair.

**Community Engagement.** In 2020/21, the Office undertook a major project to enhance community understanding of the vice-regal role through the development and publication of *The Governors of Modern Queensland*, launched in March 2021. In late 2020, the Governor also launched an illustrated children's book, *Gavel Finds His Place*, centred on Gavel the Vice-Regal Dog, and a booklet on the history and provenance of selected household items acquired by Government House over more than a century.

The Office created a new part-time role of Public Engagement Officer to support the team of Government House Volunteers and the resumption of public, school and community group tours of the House in March 2021. As part of this project, additional Volunteers were recruited and trained, guiding resources used by Volunteers were updated, and the roles and responsibilities of Volunteers were expanded.

**Community Recognition and Encouragement.** Individual investiture ceremonies replaced larger-scale ceremonies from the end of June 2020 and continued throughout 2020/21 to provide appropriate levels of safety in accordance with COVID-19 protocols. Responding to strong endorsement of individual ceremonies by awardees, the Office supported the Governor in extending this approach throughout the period under review. These changes required a substantial redesign of traditional investiture arrangements and a re-focusing of resources on the part of the Office.

Overall, the Office managed the substantial logistics of nearly 400 individual ceremonies held at Government House and in Gladstone, Cairns, Townsville, Longreach and on the Gold Coast.

The Office continued to support the Governor's acknowledgement of patronage and non-patronage community organisations throughout Queensland. Activities included an afternoon tea for patronage organisations at Boyne Island during Regional Government House in Gladstone, and a similarly themed luncheon at Gin Gin. Continuing vice-regal support for non-patronage organisations included the launch of the 2021 Isolated Children's Parents' Association State Conference in Cunnamulla.

School visits continued to be a key feature of His Excellency's program. The relaxing of COVID restrictions allowed multiple visits to proceed in 2020/21, with the Governor and Mrs de Jersey visiting 32 schools, including in regional and remote centres. During these visits, His Excellency and Mrs de Jersey encouraged students in their studies and often read *Gavel Finds His Place* to younger primary school children.

**Promotion of 'Brand Queensland'.** In 2020/21, the Office expanded its policy of sourcing local food and beverages from Queensland producers to include additional products and services, including hand sanitiser and bookbinding expertise. Three publications launched in 2020/21 were commissioned from Queensland writers and publishers. The Governor also hosted dinners and luncheons honouring Queensland primary producers and representatives of the State's wine industry. Queensland wine was served at all Government House-hosted events. The official Government House social media accounts were used to promote Queensland destinations and tourist attractions.

No overseas travel for the promotion of Queensland exports and investment was undertaken because of continuing restrictions on international travel. However, the Office supported the Governor in strengthening Queensland's economic and cultural interests through support for diplomatic calls and attendance and speaking opportunities at major cultural and diplomatic events hosted in Queensland.

#### **Meeting COVID-19 Challenges.**

The COVID-19 pandemic and associated restrictions on gatherings and travel affected most aspects of the Office's operations. Throughout the year in review, the Office responded with flexibility in formulating and implementing workable responses to COVID-19 challenges to ensure that the Governor was able to fulfil as many as possible of his constitutional, ceremonial and community duties. Safety measures were rigorously observed for staff and visitors at Government House and for the involvement of the Governor in external events. With COVID-19 plans in place, the Office successfully managed the 2020 Christmas Lights display and the June 2021 Open Day.

The Office expanded its use of social media and other web-platforms to extend the range of the Governor's 'virtual' engagement with Queenslanders, including through video messages.

**Strategic Planning.** The Office continued to plan for a smooth transition of Governors in 2021/22, including an appropriate farewell for the 26th Governor and Mrs de Jersey, and the management of multiple tasks associated with a new Governor including briefing and swearing-in, event schedules, updating of publications and social media accounts and requests for vice-regal patronage.

The Office also initiated planning for the Governor's involvement in the anticipated half-Senate election during 2021/22.

**Corporate Governance and Workplace Culture.** Official Secretary Air Commodore Mark Gower announced in December 2020 his plans to retire in 2021, after almost 13 years of service at Government House. After nearly three years as Deputy Official Secretary since 2018, I was appointed as Official Secretary, effective from 1 April 2021. Ms Yolande Yorke joined the Office in April as Deputy Official Secretary.

The Office continued to strengthen its corporate governance and human resources frameworks, including by ensuring that staff had access to sources of advice independent of the Office if raising issues and complaints. The Office also continued to offer professional development opportunities to staff and instituted a leadership training programme for all managers.

**Management of the Government House Estate.** As custodian of the 14-hectare Government House estate, the Office continued to maintain the heritage value of the house and grounds in partnership with the Department of Energy and Public Works. In the period under review, the Office supported the Governor in presenting to the State Library of Queensland, for preservation, a number of important heritage items including the original architectural drawings for the extension of *Fernberg* in 1889-90 and Governor Sir George Bowen's original regalia as a Knight Grand Cross of the Order of St Michael and St George.

The Office's horticultural team continued their careful management of the estate including 10 hectares of bushland, commissioning a second survey of nesting boxes placed on the estate and voluntarily reducing the estate's water in response to falling dam levels in South East Queensland.



# Official Secretary's Summary

## OUTLOOK FOR 2021/22

The Office will continue to provide timely and professional support and advice to His Excellency and Mrs de Jersey for the remainder of the 26th Governorship, and will ensure that the conclusion of His Excellency's tenure is appropriately marked.

The Office will advance and implement planning for a smooth transition to Queensland's 27th Governor during 2021/22 and for continuity in vice-regal involvement in the maintenance of executive government and the *Queensland Constitution*.

The Office will continue to prioritise support for both Governors' capacity to discharge their constitutional responsibilities and also enable the Governors to perform their ceremonial and community roles to the maximum extent possible while complying with COVID-related health regulations.

These objectives will be achieved by:

- Planning and implementing an appropriate farewell for His Excellency and Mrs de Jersey after more than seven years of service to Queenslanders in the vice-regal role;
- Providing a comprehensive briefing program for the 27th Governor and managing associated activities including but not limited to forward schedules, updating of websites, social media accounts and publications, and requests for vice-regal patronage;
- Continuing to facilitate Governors' performance of their constitutional role, including through presiding at regular meetings of the Executive Council, via a mix of face-to-face and virtual contacts;
- Supporting the Governor's role in the anticipated half-Senate election for the Australian Parliament;
- Hosting COVID-safe official events held at Government House to welcome VIP visitors, mark significant occasions, acknowledge Queenslanders' contributions to the community, and welcome the public at open days and other occasions;
- Supporting the Governors' program of community engagement activities, with a strong focus on visits to regional Queensland, through a mix of on-the-ground visits and virtual outreach;
- Enhancing community understanding of the role of Governors via an active online presence and by promoting and developing publications; and
- Organising investitures in Brisbane and in regional Queensland in formats that are COVID-compliant and maintain an appropriate level of formality.
- Continue to work in partnership with the Department of Energy and Public Works in protecting, maintaining and enhancing the heritage values of the Government House estate;
- Enhance public engagement by instituting public tours of the gardens and bushland at Government House and creating virtual tours of Government House 'guided' by Volunteers; and
- Explore additional ways in which the Government House Volunteers can contribute to Government House by compiling a matrix to record the skills profile of the Volunteers.

His Excellency, as the most senior serving State Governor, has on a number of occasions during his tenure acted as the Administrator of the Government of the Commonwealth of Australia in the absence of the Governor-General. The 27th Governor will not have this seniority and the operational demands on the Office to support the Governor as Administrator are expected to decrease.

The Office will also:

- Further strengthen governance and management frameworks in the Office including by providing ongoing opportunities for the professional development of Government House personnel and continue to prioritise the maintenance of a safe working environment for all staff;
- Continue to support local Queensland firms and employment by expanding the already high level of sourcing of products and services from Queensland providers;

---

### Use of Queensland Products and Services

*The Office of the Governor has broadened the local purchasing policy set out in its Strategic Plan to specifically include products in addition to Queensland-sourced food and wine. The Office purchased soaps and hand sanitiser from Queensland firms, engaged the services of local florists, bookbinders and picture framers, and sourced native plants from local community-run nurseries. The Office also engaged local authors and publishers when commissioning the publication *The Governors of Modern Queensland and the children's book Gavel Finds His Place*. In 2020/21, the Office also exceeded its 90 per cent target for menu items containing locally sourced products.*

---



# 2020 Queensland Elections

**The principal role of the Governor of Queensland is to maintain stable executive government in the State. This includes the Governor's involvement at key stages of State elections.**

The Governor's role in the conduct of the State election of 31 October 2020 exemplifies His Excellency's constitutional role in this crucial element of Queensland's democratic framework.

The 2020 election was the first in Queensland held on a fixed date in accordance with the *Queensland Constitution*, after it was amended following a referendum in March 2016.

The new constitutional arrangements made more predictable the Governor's fundamental role at multiple stages of the conduct of State elections from the dissolving of the 56th Parliament to attending the opening of the 57th Parliament.

The Governor's involvement in the 2020 election comprised the following events, all of which were planned for and supported by the Office of the Governor (and, where relevant other agencies):

- 🕒 6 October 2020 – the Governor signed a proclamation dissolving the 56th Parliament of Queensland on the advice of the Premier, and issued a writ causing the election of the 93 members of the Legislative Assembly;
- 🕒 From 31 October – the Governor monitored election results;
- 🕒 11 November – on the basis of a clear majority of elected members, and after postal votes had been received, the Governor invited the Premier to form government;
- 🕒 12 November – the Governor presided at a formal ceremony for the swearing-in of 17 Ministers and Executive Council members, and seven Assistant Ministers, at Government House;

- 🕒 16 November – the Governor received the return of the writ showing the hand-written results of elections in all 93 Legislative Assembly seats;
- 🕒 19 November – the Governor presided at a formal ceremony for the swearing-in of an additional Minister and Executive Council member, and an Assistant Minister, at Government House;
- 🕒 24 November – presentation to the Governor of the Speaker of the Legislative Assembly;
- 🕒 25 November – the Governor officially opened the 57th Queensland Parliament.

The Governor was active on social media during the election period in order to provide near real-time information to Queenslanders, explaining and emphasising his role in the election; for instance, the Office Tweeted images of the signed Proclamation dissolving the Parliament, and the signed writ causing an election in the 93 seats of the Legislative Assembly.



# Office Overview



## HRH The Duke of Edinburgh 1921-2021

*The Office responded quickly and respectfully to the news of Prince Philip's death in April 2021, supporting the Governor in recording a tribute to His Royal Highness for distribution through traditional and social media, and in attending and speaking at a service at St John's Cathedral, which His Royal Highness had visited several times. The Office ensured that flags at Government House were flown at half-mast and arranged the opening of a condolence book at Government House, signed by more than 100 dignitaries, and promoted a virtual condolence book in which thousands of Queenslanders posted tributes.*



### **The Queensland Constitution provides that there must be a Governor of Queensland appointed by the Sovereign.**

The Governor is the personal representative of Her Majesty Queen Elizabeth II, Queensland's Head of State, and is authorised and required to do and execute all matters that pertain to the Office, according to law. The powers of the Governor are derived from the Commission of Appointment issued by Her Majesty, the *Constitution of Queensland* 2001, provisions of the *Australia Act* 1986 (Cth) and other legislation.

Queensland's Constitution allows the Governor to appoint Ministers and to summon and dissolve Parliament. It also establishes the Executive Council (whose membership is, by convention, the same persons who comprise the Ministry and Cabinet) over which the Governor presides. The Governor's primary constitutional responsibility is to ensure the continuance of a stable government in Queensland which commands the support of Parliament. The Governor does not participate in the political process.

Similarly, the Office of the Governor is an independent, non-political entity established to provide executive, personal, administrative and logistical support for the Governor's responsibilities – constitutional, ceremonial and community. The Office also manages the heritage-listed Government House estate in the Brisbane suburb of Paddington, in partnership with the Queensland Department of Energy and Public Works.

The Office of the Governor contributes directly to the maintenance of a stable and effective government in Queensland by providing responsive and professional support that enables the Governor to undertake constitutional responsibilities as the representative of the Head of State.

## CORPORATE OBJECTIVES

The corporate objectives of the Office of the Governor reflect the six goals central to the Office's Strategic Plan 2020-2025.

### ♦ **Constitutional and Legal**

Provide executive support and advice that enables the Governor to fulfil constitutional and legal responsibilities, including granting Royal Assent to legislation, issuing writs for elections, swearing-in Ministers of the State and Members of the Queensland Executive Council, exercising the Royal Prerogative of Mercy, presiding over meetings of the Executive Council, and over the opening of Parliament.

### ♦ **Ceremonial**

Support the Governor's role in the Australian Honours and Awards System and other award programs, and the Governor's participation in military and commemorative ceremonies.

### ♦ **Community Engagement**

Manage and facilitate the Governor's program of community engagements across Queensland, including regional, rural and remote locations, and support community organisations including those of which the vice-regal couple are patrons.

Provide a diverse range of opportunities for Queensland organisations and members of the community to interact with the Governor, visit Government House and learn about the Governor's role.

### ♦ **Preserving Government House and the Estate**

Maintain Government House as an official State residence, including by conserving its heritage-listed buildings and grounds, and by undertaking appropriate maintenance, security, workplace health and safety and horticultural tasks.

### ♦ **Effective Management**

Strengthen the Corporate Governance Framework to continue to improve capability and performance, accountability, and value-for-money service delivery through the effective use of resources and technology.

### ♦ **Promoting Queensland**

Support the activities of the Governor that highlight and promote Queensland products and services, culture, trade and investment through Government House hospitality, attending external events, hosting international dignitaries, undertaking interstate and international travel, and procurement practices.

# COVID-19

**The contemporary Governor's role has generally involved substantial gatherings both at Government House and externally, frequent face-to-face contact with Queenslanders all over the State, regular contact with Government Ministers, other parliamentarians and parliamentary staff, extensive regional travel and some international travel.**

All of these activities were significantly affected by levels of COVID-related restrictions in force during the period under review. Nevertheless, the Office of the Governor was able to plan for and implement strategies which allowed the Governor to perform the majority of his constitutional, ceremonial and community duties safely in 2020/21.

The Office continued to respond with agility to prioritise continuity in the Governor's constitutional role. For example, the processes and infrastructure set up by the Office in the first few weeks of COVID-related restrictions in 2019/20 allowed the Office to support the steady schedule of Executive Council meetings through a mix of face-to-face and teleconference meetings in 2020/21. The Office also supported the Governor in swearing-in Ministers and members of the Executive Council in a COVID-safe manner following the October election.

Government House continued to ensure that COVID protocols were strictly followed for events at Government House including, at relevant times, limits on the number of guests hosted at Government House, appropriate spacing of guests at functions, and temperature checks and checking-in of guests on arrival. The annual Christmas Lights event at Government House was redesigned to ensure it was compliant with COVID protocols and recorded more than 7,100 visitors. The June 2021 Open Day was also a success, with almost 1,600 visitors.

The redesigned investiture procedures put into place in late 2019/20, with individual investiture ceremonies replacing larger-scale events, were retained in 2020/21. In part, this was in response to a high level of positive feedback from awardees and their guests on the individual ceremonies. The Office supported 394 investiture ceremonies in Brisbane and regional Queensland in the 12-month period, thus ensuring that Australian Honours and Awards were presented in a timely way and with the appropriate level of formality and dignity.

The Office supported the resumption of a busy schedule of vice-regal regional travel in 2020/21, including visits as far afield as El Arish, Blackwater and Windorah.

As at Government House, community receptions hosted by the Governor in regional centres were held in accordance with COVID protocols.

Where His Excellency's attendance at events was not possible, the Office assisted the Governor in providing written or video messages to the community organisations and other groups involved.

The Governor and Mrs de Jersey did not travel to remote Indigenous communities in the State during the year, in keeping with COVID-related restrictions designed to protect these communities. However, the Governor continued his outreach to Indigenous events and communities, providing video messages for the launch of the Cairns Indigenous Art Fair and the Queensland National Reconciliation Week.

The Governor continued to take every opportunity at community events held at Government House and externally to express his thanks to front line staff involved in the State's efforts to combat COVID. His Excellency also hosted a dinner at Government House in recognition of stakeholders who led Queensland's COVID response, including the Premier, Minister for Health and Chief Health Officer.



# Corporate Governance



## Nesting Boxes

*In 2020, the Office commissioned a second report on the 31 nesting boxes and five artificial tree hollows placed in trees throughout the Government House estate in 2018-19. The survey found that the rate of use of the boxes and hollows by native species remained high, with 26 of the nesting boxes and two of the hollows occupied or showing evidence of recent occupation by possums, native birds and sugar gliders. The project represents an important aspect of the Office's custodianship of the heritage-listed 14-hectare estate, which includes 10 hectares of dry sclerophyll forest.*



To provide effective support to the Governor, the Office maintains and regularly reviews and updates a **Corporate Governance Framework which guides planning and decision-making, management policies and standards, organisational structure, and processes for monitoring, reporting and evaluation.**

The Framework:

- Sets out management processes and policies;
- Establishes a management structure; and
- Promotes continuous improvement by measuring and reviewing the outcomes of implementation of the Framework.

## MANAGEMENT PROCESSES

The Office of the Governor's management processes underpin effective corporate governance and include the following:

### Planning

- Strategic Plan – the Office's Mission Statement, goals and objectives;
- Operational Plan – the annual program of activities that delivers the objectives of the Strategic Plan;
- Business Plan – each Business Unit's contribution to achieving the objectives of the annual Operational Plan;
- Specific Plans – for example, the Business Continuity Plan, activated in the Office's response to COVID-19 challenges, and the Transition Plan established to manage the transition of Governors in 2021; and
- Collaborative Plans – those developed and delivered in partnership with external partners including the Bushland Management Plan.

## Performance Management and Evaluation

- Monitoring monthly key performance indicators – reporting actuals against capability inputs and planned outcomes;
- Overseeing and monitoring major contracts by the Contracts Review Committee;
- Implementing, reviewing and updating standard operating procedures across work divisions;
- Monitoring the Risk Matrix and Annual Audit Plan; and
- Project evaluating and reporting.

## Resources Management

- Policies, guidelines and procedures for managing human, financial and information resources;
- Monthly/Quarterly Budget Reports;
- Employee Performance Planning and Development Plans;
- Annual Core Training Plan;
- Asset Management through an Assets Register including a heritage assets and acquisition framework; and
- Record-keeping Operating Procedures.

# Volunteer Program

**Government House has been fortunate in being supported by dedicated Volunteer guides since at least the tenure of Queensland's 22nd Governor, the Honourable Leneen Forde AC, from 1992 to 1997.**

Volunteers have traditionally conducted pre-booked tours of Government House for school groups, community groups and other members of the public. During house tours, Volunteers explain the role of Governors, the history of the heritage-listed House and grounds, the lives of its prominent occupants and the provenance of the many notable items in the house from the 19th century furniture to the carvings of camp dogs created by Indigenous artists in Aurukun.

In 2020/21, the Office of the Governor reviewed, refreshed and strengthened its Volunteer program by increasing the pool of Volunteers, further broadening the diversity of Volunteers, and offering opportunities for Volunteers to take on additional roles at Government House.

An important outcome of the review was the appointment in February 2021 of a part-time Public Engagement Officer to manage the Volunteer program. Also introduced were an induction program, training strategies for new Volunteers including shadowing experienced Volunteer guides and a gradual introduction to guiding 'solo', and the compilation of a set of customised notes for community and school tours.

Tour routes were re-designed with a strong focus on the way in which the public rooms of the House and the grounds support the Governor's constitutional, ceremonial and community duties. Planning was also undertaken for specialised tours of the Government House gardens, including the 10 hectares of bush on the estate.

Both experienced and newer Volunteers participated in the program. During the April and June school holidays, members of the public were able to book online and the tours were heavily subscribed. Feedback from visitors was overwhelmingly positive. Since that time, pre-booked school and community group tours have also recommenced under the revised arrangements.

As part of the goal of offering broader roles at Government House, Volunteers were offered the opportunity in 2021 to become involved in Government House investiture ceremonies, which were redesigned as individual ceremonies in 2020/21 to comply with COVID protocols.

Volunteers greeted awardees and their guests on arrival, briefed them on the investiture process and protocols, answered questions about the house and its history, accompanied guests to the room in which the ceremony was held, and escorted them to the post-ceremony refreshments. The involvement of Volunteers complemented the professional support provided by the Governor's Aides-de-Camp and other Government House staff members at investiture ceremonies.

Both Government House and Volunteers themselves derive significant benefits from the Volunteer program. The Office plans to prepare a comprehensive skills matrix in order to identify additional ways in which Volunteers can elect to contribute their much-valued time, skills, and experience to Government House.

## Corporate Governance (cont.)



### Gavel Vice-Regal Dog

*Under the Office's staff recognition of service program, Gavel the Vice-Regal Dog was presented with a five-year service certificate in February 2021. Gavel arrived at Government House as a puppy originally destined for police dog training, but changed careers in 2017 to become Vice-Regal Dog. Gavel supports the Governor's role by greeting guests arriving at Government House. He is a star of social media and also of the illustrated children's book Gavel Finds His Place, published in 2020. The book is read by the Governor and Mrs de Jersey to younger children at primary schools they visit, and subsequently donate the book to these schools.*



### MANAGEMENT STRUCTURE

As of 30 June 2021, the Office employed 45 full-time equivalent staff across executive, professional, administrative and operational bands.

The Official Secretary is the Office of the Governor's Chief Executive and accountable officer, in accordance with the *Financial Accountability Act 2009*. The Office employs a Chief Financial and Governance Officer and appoints a nominated head of internal audit.

A management group and a number of committees with specific responsibilities support the Official Secretary:

- The Executive Management Group is the Office's strategic agenda-setting and decision-making body;
- The Internal Audit and Risk Management Committee (chaired by the Deputy Official Secretary) provides advice on the efficiency and effectiveness of internal controls, implementation of audit recommendations, and processes and systems to identify and manage risk;
- The Workplace Health and Safety Committee (chaired by the Facilities Operations Manager) advises on and monitors workplace health and safety;
- The Management Group, which consists of managers who provide specialist knowledge and guidance on the Office's key delivery areas (Program Management, Facilities Operations, and Hospitality Services) and who represent the views of staff at meetings, contribute to strategic decision-making, and communicate decisions and information to their teams; and
- Project-specific working groups and sub-committees that are assembled, when needed, to work through major operational and strategic issues relevant to the day-to-day functioning of the Office of the Governor.

### MEASURING CORPORATE GOVERNANCE EFFECTIVENESS

To measure the impact of the Corporate Governance Framework and to facilitate ongoing improvements, the Office uses the following performance processes and standards:

- Regularly reviewing and updating policies, systems and standard operating procedures;
- Ensuring staff complete their core training every year;
- Formalising risk management procedures including through the Internal Audit and Risk Management Committee;
- Mitigating risks identified during internal and external audits;
- Complying with the requirements of the *Financial Accountability Act 2009* and *Financial and Performance Management Standard 2019*;
- Monitoring compliance with workplace health and safety regulatory frameworks that seek to prevent injuries, and managing any WorkCover claims; and
- Reviewing a range of monthly Key Performance Indicators.



# Executive Management Group

The Executive Management Group (EMG) is the Office's strategic agenda-setting and decision-making body. During 2020/21, membership of the EMG comprised:

Official Secretary:

- ✎ Air Commodore Mark Gower  
AM LVO OAM (Mil) MAICD  
(July 2020 to April 2021)
- ✎ Mrs Kate Hasting MAICD  
(from April 2021)

Deputy Official Secretary:

- ✎ Mrs Kate Hastings MAICD  
(July 2020 to April 2021)
- ✎ Ms Yolande Yorke  
(from April 2021)

Chief Financial and Governance Officer: Mr Lyndon de Clercq  
CA CGMA

## Air Commodore Mark Gower AM LVO OAM (Mil) MAICD

Air Commodore Gower was appointed to the role of Official Secretary in 2008, following a successful 30-year career as a senior officer in the Royal Australian Air Force in addition to holding a number of company director appointments in government, commercial and not-for-profit boards. He announced to staff prior to Christmas 2020 his plan to retire from the position, and did retire in April 2021 following 13 years' service across three Governors.

## Mrs Kate Hastings MAICD

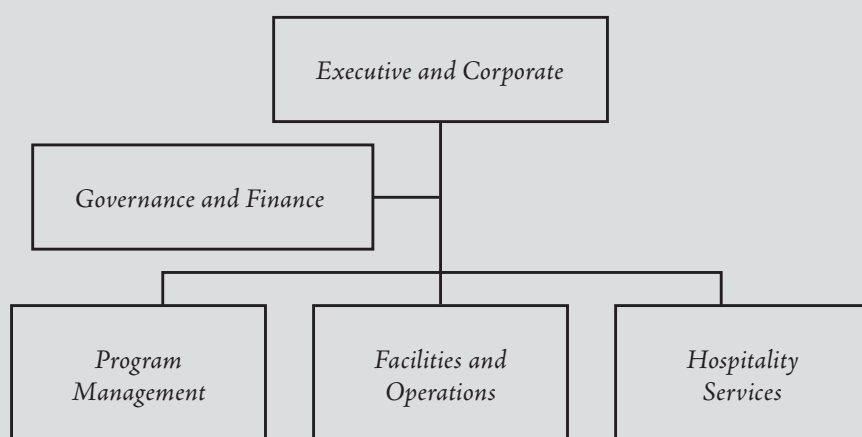
Mrs Kate Hastings was appointed to the position of Official Secretary in April 2021 and had previously been Deputy Official Secretary from April 2018. As Official Secretary, Mrs Hastings is the Governor's senior adviser and is the designated accountable officer within the Office of the Governor. Mrs Hastings has a background in international diplomatic and consular work and in public strategy, policy and administration at federal, state and local government levels.

## Ms Yolande Yorke

Ms Yolande Yorke was appointed to the position of Deputy Official Secretary in April 2021 and is responsible to the Official Secretary for the corporate, hospitality, administrative and operational activities of the organisation. Ms Yorke held senior executive positions in several Queensland Government Departments prior to her appointment as Deputy Official Secretary, including the Department of Justice and Attorney-General and the Department of Community Safety.

## Mr Lyndon de Clercq CA CGMA

Mr de Clercq was appointed Chief Financial and Governance Officer in 2019. Mr de Clercq has held several senior financial and audit positions in Australia, the United Kingdom and South Africa.







# Report on Performance

## CONSTITUTIONAL AND LEGAL

The highest priority of the Office of the Governor is supporting Governors in the discharge of their constitutional duties.

The Governor is the representative in Queensland of Her Majesty Queen Elizabeth II, Queensland's Head of State.

The Governor's primary responsibilities are ensuring that Queensland enjoys stable government and is governed in accordance with the *Queensland Constitution*.

The Governor's constitutional responsibilities include presiding over meetings of the Executive Council and providing the approval required within the *Queensland Constitution* and relevant Acts of Parliament to give legal effect to many of the decisions and actions of the government of the day.

The Governor's powers also include summoning and dissolving Parliament, issuing writs for State elections, for elections to the Australian Senate, and for State referenda, formally appointing members of the Executive Council and Ministers of the State, and granting Royal Assent to Bills passed by the Queensland Parliament.

As the longest-serving State Governor in Australia, Governor de Jersey has assumed the role of Administrator of the Government of the Commonwealth of Australia during periods when the Governor-General was absent. However, there was no requirement for the Governor to assume this role in 2020/21.

The Office supported the Governor in all aspects of his role in the 2020 Queensland elections. These included dissolving Parliament in October 2020, issuing the writ for elections to 93 Legislative Assembly seats, inviting the Premier to form government, and delivering the Governor's Speech at the formal opening of the first session of the 57th Queensland Parliament in November 2020.

In 2020/21, the Office also provided support for the Governor in the exercise of the following constitutional and legal functions:

- Presiding over 48 meetings of the Executive Council including 14 special meetings, with several conducted via teleconference;
- Providing Royal Assent to 32 Bills presented by the Legislative Assembly of Queensland;
- The swearing-in of 18 Ministers of State and 18 members of the Executive Council in November 2020; and
- Considering 186 complaints or requests for the Governor's intervention including petitions for pardon, commutation of sentence, remissions of a fine or penalty, or protests.

In addition, the Chief Justice acted as Deputy Governor on three occasions when the Governor 'left the seat of government' while travelling in regional areas of the State. The Office facilitated the Deputy Governor's signing of messages for Bills and presiding at Executive Council meetings during these times.

The Office's support for these aspects of the Governor and Deputy Governor's roles in the period in review included preparing and providing high-level advice, preparing briefing documents, liaising with a range of government agencies, and managing the logistics of multiple high-status events such as swearing-in ceremonies for Ministers.

In addition, the Office supported the Governor to receive a briefing from the Electoral Commission of Queensland prior to the October election, and in attending or hosting a range of functions during 2020/21 to highlight essential operations of government.

# Visiting Schools

**A major focus and key feature of the Governor's community role has been visiting schools, particularly but not exclusively primary schools, throughout the State. School visits hold particular relevance for His Excellency, both of whose parents were primary school teachers, for Mrs de Jersey as a former librarian, and for both as proud grandparents.**

Primary school visits allow the Governor and Mrs de Jersey to meet with, encourage and inspire the most recent generation of young Queenslanders. School visits also provide an opportunity for students to find out more about the role of the Governor.

In 2020/21, His Excellency and Mrs de Jersey visited regional primary schools in locations including Windorah, Mareeba, Birdsville, Gladstone, Moranbah, Gin Gin, Ayr, Bowen, Rockhampton and Blackwater. In Brisbane, the Governor visited Ithaca State School, where the Governor completed his primary education, Narbethong State Special School, and Ascot State School, where the Governor's father was principal in the 1970s.

In October 2020, the Governor also attended and spoke at the deferred centenary celebrations of Brighton State School, where he addressed 500 students and staff who were dressed in period costume.

At every school, the Governor and Mrs de Jersey emphasised to the students the importance of education to their future and the future of their communities, and encouraged students, as His Excellency said at Ipswich Central State School, to '... make sure you are always striving to be the best you can.'

At most of the schools visited His Excellency and Mrs de Jersey also modelled the enjoyment to be gained from books and the importance of literacy by reading to younger children. Since the publication during the financial year of the illustrated children's book about the Vice-Regal Dog, *Gavel Finds His Place*, the Governor and Mrs de Jersey have been reading this publication to younger students and donating copies of the book to school libraries.

In 2020/21, the Governor also visited a number of secondary schools, including St Laurence's South Brisbane, Mansfield State High School, St Margaret's Ascot, and St John's Anglican College at Forest Lake.

In a number of schools, the Governor officially opened new or redeveloped school infrastructure, presented awards and addressed student assemblies.

A further schools-related activity is the Governor's address at the Students' ANZAC Commemoration Ceremony. The 2020 ceremony was disrupted by COVID-19 restrictions but the 2021 Ceremony took place in ANZAC Square, where the Governor stressed to students the importance of remembering the service and sacrifice of ANZACs during World War I and all those who have served their country in the armed forces since then.

During all school visits, the Governor has taken the opportunity to express his appreciation for the dedication of the whole school community – teachers, support staff, P&C members, parents and other carers – to the education of new generations of Queenslanders and, ultimately, to the well-being of communities all over the State.

## Report on Performance (cont.)

### CEREMONIAL

In 2020/21, the Office of the Governor supported His Excellency in officiating at or acting as a prominent participant in a wide range of significant ceremonial occasions, either in-person or virtually.

These included investiture ceremonies hosted by the Governor and Mrs de Jersey at Government House and in regional Queensland, where a number of private award presentations took place at venues including aged-care homes. All investiture ceremonies held in the year in review were individual events, a practice initiated by the Office in mid-2020 to comply with COVID-19 protocols and extended into the remainder of 2020/21. In total, 394 individual investiture ceremonies were held, with several outside Brisbane, including on the Gold Coast and in Gladstone, Townsville, Cairns and Mareeba.

The Office successfully pivoted from traditional larger ceremonies to individual events, re-designing the processes, protocols and staffing arrangements involved while ensuring that the ceremonies remained formal and dignified yet welcoming, and that the awards were presented in a timely manner after their official announcement.

In November 2020, the Office provided significant support for the Governor in attending the official opening of the first session of Queensland's 57th Parliament, a substantial ceremony involving His Excellency receiving the Royal Salute from the Tri-Service Honour Guard and a 19-gun salute, reviewing the Honour Guard, the Australian Army Band Brisbane and the Queensland Police Service Mounted Unit, and delivering the Governor's Speech.

Among the Governor's more sombre ceremonial duties was the signing of a condolence message to the Royal Family following the death of His Royal Highness The Prince Philip in April 2021. The Office also managed the signing by more than 100 dignitaries of an official Condolence Book opened at Government House, and the recording of the tributes of thousands of Queenslanders in a digital condolence book, followed by the forwarding of all condolences to the Royal Family.

Calls on the Governor by senior diplomatic representatives and other dignitaries were necessarily fewer than usual because of restrictions on international and, at times, interstate travel. However, in 2021 His Excellency welcomed to Government House Heads of Mission representing countries including Japan, the United States, Thailand, the Slovak Republic, Thailand and the Philippines, in addition to the Australian High Commissioner to the United Kingdom.

The Office also supported the Governor's participation in a variety of other ceremonies including formal conference openings, the presentation of community organisation awards and other events of State or national significance including:

- Official opening of the Cairns Court House Precinct;
- Presentation of the 2020 Scouts Queensland Adult Recognition and Youth Awards;
- Official Launch of the 2021 Isolated Children's Parents' Association (ICPA) Conference in Cunnamulla;
- Launch of the Queensland Corrective Services' Officers' Mess;
- Commemoration and celebration of the 200th anniversary of Greek Independence; and
- Celebration of the Centenary of the United Grand Lodge of Queensland.

Following the cancellation of the ANZAC Day Dawn Service of Remembrance and ANZAC Day March in 2020, the Governor was able to attend in 2021 the last Dawn Service of his vice-regal tenure, highlighting in his speech the centenary of the Royal Australian Air Force. His Excellency also for the final time as Governor read the traditional First Resolution and took the salute at the ANZAC Day March in Brisbane.

Other military or military-related events in which the Governor played a significant role included the following:

- 2021 Students' ANZAC Commemoration Ceremony;
- Celebration of the Australian Army's 120th anniversary;
- Wreath-laying at war memorials in Maryborough and Childers;
- Commemoration of the centenary of the soldier's settlement at El Arish in Far North Queensland;
- Royal Salute and inspecting the Royal Guard of Honour and the Australian Army Band at the Australia Day Flag-Raising Ceremony in Townsville;
- 75th Anniversary of the Victory in the Pacific Commemoration at the Queensland Maritime Museum;
- Centaur Memorial Fund for Nurses Candlelight Vigil and the Commemorative Service for the 78th Anniversary of the sinking of AHS *Centaur*; and
- Official opening of the Royal Queensland Regiment Annual Conference.

In addition, in 2020/21 His Excellency was represented by an Aide-de-Camp at the RSL Indigenous Veterans Commemoration, and attended the National Police Remembrance Day Candlelight Vigil and Memorial Service, and the Queensland Fire and Emergency Services Brisbane Region Firefighters Remembrance Day Commemorative Service.

# ‘The Governors of Modern Queensland’ Project

**In order to enhance community understanding of the role of Governors, the Office of the Governor commissioned Queensland authors Mr David Fagan and Ms Madonna King to research and write *The Governors of Modern Queensland*.**

The book, published by Brisbane-based University of Queensland Press and launched in March 2021, examines the roles of the past five Governors seen from the viewpoints of Queenslanders from a wide variety of backgrounds.

The inclusion of ‘modern’ in the title refers to vice-regal representatives in Queensland who were appointed after both the Australian and United Kingdom Parliaments passed the *Australia Acts* of 1986. This little-known but important constitutional change removed any residual involvement of the government and parliament of the United Kingdom in Australian affairs.

For Queensland, the change meant that The Queen and her successors could appoint a Governor only on the direct recommendation of the Premier of the day.

The authors interviewed more than 80 people in the course of their research. These included former Governors Forde, Arnison, Bryce, and Wensley, and Governor de Jersey, all appointed since 1986.

Ex-Premiers Russell Cooper, Mike Ahern, Rob Borbidge, Peter Beattie, Anna Bligh, and Campbell Newman, and the current Premier, provided insights and observations on the vice-regal role from the point of view of Queensland’s head of government.

Governors and Premiers all emphasised the importance of vice-regal independence and non-partisanship to the effectiveness of Queensland’s constitutional arrangements and the operation of executive government in the State.

The authors also interviewed a substantial number of other Queenslanders from a wide range of backgrounds, organisations and locations.

Among the long list of those who shared their personal memories of, experiences with and reflections on the vice-regal role were representatives of organisations, including Orange Sky, the Morcombe Foundation, Foodbank, the Salvation Army, the Isolated Children’s Parents’ Association, Legacy, and RizeUp Australia.

Among others interviewed or referenced were Mayors of regional councils, Indigenous Queenslanders, schoolteachers and students, and representatives of Queensland commercial enterprises, the arts sector, and the research sector.

As a result of the broad spread of views and opinion, the publication provides an in-depth, rounded and often highly personal account of the way in which the vice-regal constitutional, ceremonial and community roles interact with the lives of Queenslanders. Their views and reflections consistently highlight the capacity of Governors to provide recognition and acknowledgement, enhance profile and credibility in the community, and at times simply a sympathetic ear.

In capturing the words and thoughts of such a wide representation of Queenslanders, the book also indirectly captures the contemporary spirit of Queenslanders living through triumphs, tragedies, and everyday challenges.

Though the book is available for purchase, it was intended primarily as a means of enhancing Queenslanders’ understanding of the role of Governors and the community’s knowledge of the more recent history of Governors in our State. For this reason, copies of the book have been donated to Queensland universities and public libraries, schools visited by the Governor, and visitors to Government House.

## Report on Performance (cont.)

### COMMUNITY ENGAGEMENT

In 2020/21, the Office supported the Governor's and Mrs de Jersey's engagement with Queenslanders through a program of travel and events that, despite COVID-19 challenges, was extensive in both range and depth.

COVID-safe travel to regional, rural and remote areas of Queensland was a major feature of the vice-regal couple's schedule of events during the 12-month period, with the Office co-ordinating and managing a total of 50 visits to regional communities.

The sixth Regional Government House was held in September 2020 in Gladstone, also taking in visits to Maryborough and Moranbah. The week-long program included briefings by regional councils, visits to several local schools, visits to highlight tourism attractions, briefings on major economic infrastructure, business breakfasts attended by local companies, visits to community organisations and emergency services facilities, meeting community representatives at receptions and other functions hosted by the Governor, and three individual investiture ceremonies.

During 2020 Regional Government House, the Office arranged and managed a total of 28 program events in four locations across three local government areas.

His Excellency's 2020/21 travel to other regional centres comprised one or more official visits to locations including Townsville, Cairns, Ingham, Tully, Innisfail, El Arish, Mareeba, Mission Beach, Birdsville, Winton, Windorah, Longreach, Cunnamulla, Mareeba, Bundaberg, Childers, Gin Gin, Ayr, Bowen, Proserpine, Kingaroy, Nanango, Rockhampton, Blackwater, Emerald and Ipswich.

In the course of regional travel coordinated and managed by the Office, His Excellency officially opened the 2021 Isolated Children's Parents' Association Conference in Cunnamulla, planted a tree and unveiled a plaque in each of Bundaberg and Gin Gin for the One Million Trees Project, officially opened the Qantas Founders Museum's New Airpark Roof and Luminescent Longreach Light Show, opened the Nanango Show, unveiled a Red Bench in Blackwater to raise awareness of domestic and family violence, and officially re-named the BUSHkids Centre in Emerald as the Sir Leslie Wilson Centre.

Visits to schools, in particular primary schools, remained a feature of vice-regal schedules in Brisbane and regional centres. His Excellency and Mrs de Jersey spoke with thousands of Queensland schoolchildren, encouraging them in their learning and development and reading to many younger children in their classrooms.

The Governor and Mrs de Jersey joined a number of organisations in celebrating important anniversaries during the year in review. These included the 135th anniversary of the Lady Musgrave Trust, the Royal Automobile Club of Queensland's 115th anniversary, the centenaries of Brighton State School and the United Grand Lodge of Queensland, Rostrum Queensland's 70th anniversary, the 50th anniversaries of the Rotary Club of South Gladstone and the Isolated Children's Parents' Association, and the 25th anniversary of the Prostate Cancer Foundation.

During 2020/21, the Governor and Mrs de Jersey hosted 5,187 guests at receptions and other functions at Government House for a variety of patronage and non-patronage community organisations. These included receptions for White Ribbon Day, Cystic Fibrosis Queensland, National Palliative Care Week, Autism Queensland, the Queensland Country Women's Association, Braille House Brisbane, Breast Cancer Awareness Month, and events honouring the Queensland Symphony Orchestra and Queensland Ballet.

His Excellency and Mrs de Jersey also hosted dinners and luncheons honouring Queensland educators, stakeholders contributing to regional Queensland, leaders in the response to COVID-19, media representatives, representatives of the State's tourism sector, stakeholders supporting drought-affected areas of the State, Queensland recipients of awards under the Australian Honours and Awards System, and other Queenslanders who have made prominent contributions to the State in a variety of fields.

Overall, the Office planned, organised and managed a total of 349 community and civic events for the Governor, which involved the preparation of 313 speeches and messages for His Excellency's consideration and use, and coordinated the sending of 1,178 congratulatory messages to Queenslanders who were celebrating 100th birthdays and milestone anniversaries.



These activities acknowledge, encourage, honour and inspire Queenslanders who have made significant contributions to community life and to the strength, resilience and well-being of communities and the State as a whole.

The Office also continued to extend the Governor's reach into communities through the Governor's social media accounts, the Government House website, and video messages. During 2020/21, His Excellency recorded video messages for a number of events that took place online or were scaled down in response to COVID-19 challenges. These included messages for the Volunteering Queensland Awards, the National Youth Science Forum, the Clinical Oncology Society of Australia Annual Scientific Meeting, and the Duke of Edinburgh International Gold Awards.

In the year in review, the Office continued to encourage Queenslanders to engage with the unique heritage, cultural and environmental values of the heritage-listed Government House estate, and learn more about the role of the Governor, through in-person and 'virtual' visits. Following a pause in 2020, Government House was re-opened in March 2021 to pre-booked tours by the public and community and school groups, guided by Government House Volunteers. The Christmas Lights display continued in 2020, followed by Queensland Open Day reinstated in 2021.

During 2020/21, there were a total of 14,898 visitors to the estate, including 7,100 who attended Christmas Lights, 1,559 who attended Open Day in June, 1,052 who participated in tours of Government House and its grounds, and 5,187 guests at formal receptions, dinners, luncheons and other events. Planning for and managing these events represented a significant call on Office resources.

The Office further supported the Governor's community engagement program through frequent updates of the Government House website and social media accounts on Facebook and Instagram. Every element in the Governor's official program was published on the Government House website and Tweeted in real-time to promote transparency and highlight the Governor's constitutional, ceremonial and community roles. The Office also published and launched three new publications – a book on the contemporary role of Governors of Queensland, a booklet on items of historical interest held in the Government House collection, and an illustrated children's book featuring Gavel, the official Vice-Regal Dog.



### **Bowen Regalia**

*The original regalia of the Knight Grand Cross of the Order of Saint Michael and Saint George awarded to Queensland's first Governor, Sir George Bowen, were presented by the Governor to the State Library of Queensland in 2020. The regalia joins the original portrait of Sir George wearing them and Sir George's ceremonial sword, already held by the Library. The regalia were generously presented to Government House in 1992 by the Queensland Women's Historical Association. Government House commissioned replicas of the portrait and regalia, which now hang in the Governor's Study, 'uniting' Queensland's first Governor with the serving Governor.*



## Report on Performance (cont.)

### PRESERVING THE GOVERNMENT HOUSE ESTATE

Because of its unique history and significant heritage value, the Government House estate was placed on Queensland's Heritage Register in 1992, soon after Queensland's first heritage legislation was introduced.

In 2020/21, the Office of the Governor in partnership with the Queensland Department of Energy and Public Works, continued to carefully preserve and, where appropriate, enhance the heritage value of the House, other buildings, formal gardens and 10 hectares of bushland.

In the period under review, the house and grounds hosted 14,898 visitors.

Important heritage items from the House were transferred during the year to ensure future professional curation and preservation. The original sash, star and collar of the Knight Grand Cross of the Most Distinguished Order of St Michael and St George awarded in the 1860s to Queensland's first Governor, Sir George Bowen, were presented to the State Library of Queensland by Governor de Jersey in November 2020.

The Governor also presented to the Library the original drawings by prominent Brisbane architect Richard Gailey for the extensions to *Fernberg*, commissioned by John Stevenson in 1889/90. Both the regalia and the drawings have been replaced at Government House by replicas, allowing Government House Volunteers leading tours of the house to continue to explain their significance and history.

In addition, His Excellency presented to the Queensland Government the original Instructions from Queen Victoria to Sir George Bowen for his tenure as Governor. The document will be housed in the State Archives, joining the original of the Order in Council issued in June 1859 that gave Queensland its own constitution and the original Proclamation of 10 December 1859. Both Governor Bowen's regalia and his original Instructions were generously gifted to Government House in 1992 by the Queensland Women's Historical Association.

The Office commissioned a second survey of the 31 nesting boxes and five artificial tree hollows installed on the estate in 2018/19 to enhance biodiversity by providing shelter and breeding spaces for native species. The survey showed that this objective was being achieved, with 26 of the 31 nesting boxes and two of the five hollows either occupied or showed evidence of previous occupation by species including possums, sugar gliders and native birds.

In 2020/21, the Office's horticultural staff continued to adhere to a decades-long tradition in the design and colour selection of flowering annuals in the formal garden beds and plant containers. The carefully curated displays complement the larger garden 'rooms' in which the annual plantings are located, and provide colour and texture contrasts with the buildings and lawns. The annual flower displays continue to honour the heritage of the 110-year-old gardens and constitute a major element in the visual appeal of the grounds, frequently commented on by visitors.

Working with the Department of Energy and Public Works, the Office's horticultural staff continued the ongoing control of invasive weeds on the estate, in particular in bushland areas. The Office also provided project management for the construction of a retaining wall for the rose picking gardens on the eastern side of the estate, with the Department of Energy and Public Works providing the resources and heritage advice.

In compliance with Office's Irrigation Management Plan, the horticultural staff reduced water usage in the formal gardens whenever South East Queensland's combined dam levels fell below 60 per cent capacity.



## EFFECTIVE MANAGEMENT

The Office of the Governor's activities in supporting the Governor's role is guided by the Strategic Plan 2020–2025, which also provides the basis on which the effectiveness of the Office's service delivery and its stewardship of the Government House estate are measured and monitored. In addition, the Strategic Plan establishes the Office's corporate goals and values.

In 2020/21, the Office's management activities and initiatives included the following:

- 🔊 Delivered its Operational Plan 2020/21, revised and refined in November 2020, and developed the 2021/22 Operational Plan, continuing to ensure that these plans remain aligned with the goals, objectives and values of the Strategic Plan;
- 🔊 As part of the revision of the Operational Plan, adapted operations to meet challenges posed by COVID-related restrictions to the Office's support for the Governor, including the pausing of events such as guided tours, and the implementation and monitoring of hygiene, distancing and other protocols for staff and visitors to Government House and for external events;
- 🔊 Upgraded, implemented and reviewed the Business Continuity Plan in response to COVID-related and other challenges, and maintained the IT Disaster Recovery Plan designed to protect the Office's systems and data;
- 🔊 Continued to actively plan and prepare for the transition of Governors in November 2021;
- 🔊 Engaged a part-time Public Engagement Officer to support and manage the work of Government House Volunteers;
- 🔊 Further strengthened independent channels for staff to raise work-related issues and concerns, including by transferring the Ethics Officer position to an external organisation while retaining employee access to the Employee Assistance Program;
- 🔊 Undertook further work on digitising and simplifying the Office's administrative processes;
- 🔊 Provided ongoing staff training and development to enhance the range and depth of employees' skills and ensure that they are well-equipped to deliver their roles;
- 🔊 Continued the recognition of service awards scheme for Office staff;
- 🔊 Enhanced the public accountability of the Governor's role and augmented His Excellency's 'virtual' reach during COVID-19 restrictions through a broad and active online presence, including on social media platforms;
- 🔊 Progressed work on reviewing, testing and auditing standard operating procedures (SOP) including the development of new SOP Development and Review Guidelines;
- 🔊 Developed and adopted a new Pandemic Health Practices for Employees Policy;
- 🔊 Reviewed policies and guidelines including the Study Assistance Policy and the ICT Network, Internet, Email and Telephone Usage Policy;
- 🔊 Continued to implement Safety Management System audit recommendations to provide a safe working environment for employees and visitors to Government House and to ensure legislative obligations are met;
- 🔊 Implemented additional elements of the Bushland Management Plan to maintain sensitive stewardship and regeneration of the bushland on the estate including water-saving measures and a second survey of nesting boxes;
- 🔊 Continued to implement the heritage assets, acquisition and collection framework and the Vernon cultural assets management system, and developed a new Asset Management Framework and an Asset Management Plan Template;
- 🔊 Commenced planning for specialised tours of the Government House gardens and bushland to be offered to the public; and
- 🔊 Ongoing development, implementation and review of management practices ensured that the Office was well-placed to respond to the changing business environment, particularly in light of COVID-19 impacts, and to meet the expectations of the Governor and contemporary Queensland society. In 2021, the Office received a 90 per cent client satisfaction rating for support provided to the Governor's constitutional, legal and ceremonial duties.

Staff turnover in 2019/20 was nine per cent, with four personnel leaving in the period, which was less than the previous year. No redundancy packages were paid out in the 12-month period.

The Office continued to implement rigorous and targeted recruitment processes, comprehensive induction processes, adherence to industrial agreements, and human resources policies comparable with those in the Queensland public sector.

Professional development opportunities provided to Office staff included a visit to Queensland Police Service headquarters to broaden knowledge of other ceremonial awards processes, defensive driving training for relevant staff, and courses leading to certificate-level horticultural qualifications. The Office also recruited additional Government House Volunteers and implemented an induction and training process including opportunities to 'shadow' experienced Volunteers conducting house tours.

## Report on Performance (cont.)

### PROMOTING QUEENSLAND

In 2020/21, the Office of the Governor supported His Excellency in promoting Queensland's businesses, products and services, and maximised Government House's usage of Queensland-sourced products and services.

Restrictions on international travel due to COVID-related regulations precluded international promotional visits by the Governor and limited opportunities to showcase Queensland products to visiting international VIPs. However, the Office was able to support His Excellency in the following activities:

- Hosting an official dinner honouring Queensland primary producers, and a luncheon honouring representatives of Queensland's wine industry;
- During His Excellency's regional visits after the easing of travel restrictions in the State in mid-2020, highlighting tourism attractions whose visitor numbers had been significantly affected by COVID-19 restrictions;

- Meeting with businesses in Brisbane and regional areas of the State to be briefed on their operations and challenges;

- Publicly promoting the sale of traditional, locally sourced 'Ekka' strawberry sundaes, sales of which raise funds for charity, following the cancellation of the 2020 Royal Queensland Show in Brisbane; and

- Promoting Queensland to visiting Australia-based Heads of Mission representing countries in Asia, Europe and North America.

During the year, Government House expanded the range of products and services sourced from Queensland suppliers and exceeded its target of 90 per cent of menu items served at official functions containing Queensland-sourced products. All wines served at official functions continued to be sourced from Queensland producers.

In 2020/21, the Office expanded the range of locally sourced goods and services to include picture framing services, bookbinding, and plants purchased from local community nurseries.

In addition, the Office commissioned all three publications launched by the Governor in 2020/21 – *The Governors of Modern Queensland*, *The Government House Collection*, and *Gavel Finds His Place*, from Queensland writers and a Queensland publisher. *Gavel Finds His Place* also highlighted several iconic Queensland locations by featuring them in its storyline.

# Financial Overview

The Office of the Governor has finalised another successful year, with a net operating result of \$45,000 and a strong cash position of \$1,855,000.

Total appropriation revenue for 2020/21 was \$7,201,000, all of which was provided through Queensland Government appropriation. Total expenses of the Office decreased by 0.76 per cent compared to the previous year. Salaries and employee related expenses represented the largest expenditure item at \$5,116,000.

## EXPENDITURE 2020/21

Operating expenses for 2020/21 are analysed in the graphic. The Office of the Governor's net asset position as at 30 June 2021 was \$4,279,000 (an increase on \$3,704,000 in 2019/20). The Queensland Audit Office undertook an independent audit of the Office of the Governor's financial report for 2020/21. The audit report states that the Office of the Governor has complied with the prescribed requirements in respect of the establishment and keeping of accounts in all material respects and the financial report has been drawn up to present a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Office for the year 1 July 2020 to 30 June 2021 and of the financial position as at 30 June 2021.

## CONSULTANCIES

The Office engaged consultants for heritage and arborist advice during 2020/21 totalling \$4,200.

## OVERSEAS TRAVEL

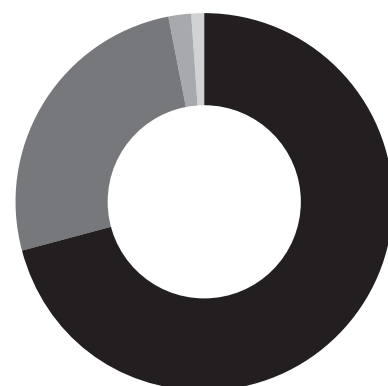
There was no overseas travel in 2020/21.

## PUBLIC LIABILITY

The Office of the Governor maintains liability insurance cover (property and general liability) against insurable risks with the Queensland Government Insurance Fund (QGIF). The current policy cover provided by QGIF, which has few exclusions and no upper limit on claims, covers the Office of the Governor for any legal liability which may ensue as a result of activities conducted by the Office.

## 2020/21 STATEMENT OF ASSURANCE

As required by the *Financial Accountability Act 2009*, the Chief Financial and Governance Officer provides a statement to the accountable officer, the Official Secretary, assuring her of the efficiency, effectiveness and economy of the Office's financial operations and governance. This statement indicated no deficiencies or breakdowns in internal controls which would impact adversely on the financial statements or governance for the year.



- Employee expenses (71 per cent)
- Supplies and services (26 per cent)
- Depreciation and amortisation (2 per cent)
- Other expenses (1 per cent)

# *Financial Statements*

## *Table of Contents*

<i>Statement of Comprehensive Income</i>	<i>Statement of Cash Flows</i>
<u>23</u>	<u>26</u>
<i>Statement of Financial Position</i>	<i>Notes to and Forming Part of the Financial Statements</i>
<u>24</u>	<u>27</u>
<i>Statement of Changes in Equity</i>	<i>Management Certificate</i>
<u>25</u>	<u>43</u>
	<i>Independent Auditor's Report</i>
	<u>44</u>

### **GENERAL INFORMATION**

These financial statements cover the Office of the Governor. The Office of the Governor is a department under the *Financial Accountability Act 2009*.

The head office and principal place of business is:

168 Fernberg Road  
PADDINGTON QLD 4064

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

For information in relation to the Office of the Governor's financial statements, please contact:

Mrs Kate Hastings  
Official Secretary  
Office of the Governor, Queensland

GPO Box 434  
BRISBANE QLD 4001

Telephone: (07) 3858 5700  
Facsimile: (07) 3858 5701  
Email: [govhouse@govhouse.qld.gov.au](mailto:govhouse@govhouse.qld.gov.au)

Amounts shown in these financial statements may not add to the correct sub-total or totals due to rounding.

OFFICE OF THE GOVERNOR QUEENSLAND

Statement of Comprehensive Income

For the year ended 30 June 2021

	Notes	2021 Actual \$'000	2021 Original Budget \$'000	Budget Variance* \$'000	2020 Actual \$'000
<b>OPERATING RESULT</b>					
<b>INCOME</b>					
Appropriation revenue	B1-1	7,201	7,440	(239)	7,208
User charges and fees		13	-	13	7
Grants and contributions	B1-2	39	-	39	39
<b>Total revenue</b>		<b>7,253</b>	<b>7,440</b>	<b>(186)</b>	<b>7,254</b>
Gain on disposal of assets		-	-	-	23
<b>Total Income</b>		<b>7,253</b>	<b>7,440</b>	<b>(186)</b>	<b>7,277</b>
<b>EXPENSES</b>					
Employee expenses	B2-1	5,116	5,587	(471)	5,147
Supplies and services	B2-2	1,881	1,733	148	1,888
Depreciation and amortisation	C3-1, C4-1	148	96	52	165
Other expenses	B2-3	63	24	39	63
<b>Total Expenses</b>		<b>7,208</b>	<b>7,440</b>	<b>(231)</b>	<b>7,263</b>
<b>Operating Result for the Year</b>		<b>45</b>	<b>-</b>	<b>45</b>	<b>14</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<i>Items that will not be reclassified to Operating Result</i>					
Increase/(Decrease) in asset revaluation surplus	C7-3	518	-	518	72
<b>Total for Items that will not be reclassified to Operating Result</b>		<b>518</b>	<b>-</b>	<b>518</b>	<b>72</b>
<b>Total Other Comprehensive Income</b>		<b>518</b>	<b>-</b>	<b>518</b>	<b>72</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>563</b>	<b>-</b>	<b>563</b>	<b>86</b>

\*An explanation of major variances is included at Note E1. The accompanying notes form part of these statements.

OFFICE OF THE GOVERNOR QUEENSLAND

Statement of Financial Position

As at 30 June 2021

	Notes	2021 Actual \$'000	2020 Restated Actual \$'000
<b>Current Assets</b>			
Cash and cash equivalents	C1	1,855	1,869
Receivables	C2	172	114
Inventories		47	47
Prepayments		66	7
<b>Total Current Assets</b>		<b>2,140</b>	<b>2,037</b>
<b>Non-Current Assets</b>			
Heritage and cultural	C3	1,970	1,452
Plant and equipment	C3	752	752
<b>Total Non-Current Assets</b>		<b>2,722</b>	<b>2,204</b>
<b>Total Assets</b>		<b>4,862</b>	<b>4,241</b>
<b>Current Liabilities</b>			
Payables	C5	451	307
Accrued employee benefits	C6	132	230
<b>Total Current Liabilities</b>		<b>583</b>	<b>537</b>
<b>Total Liabilities</b>		<b>583</b>	<b>537</b>
<b>Net Assets</b>		<b>4,279</b>	<b>3,704</b>
<b>Equity</b>			
Contributed equity	C7-1	2,266	2,255
Accumulated surpluses		538	492
Asset revaluation surplus	C7-3	1,475	957
<b>Total Equity</b>		<b>4,279</b>	<b>3,704</b>

The accompanying notes form part of these statements.

OFFICE OF THE GOVERNOR QUEENSLAND

**Statement of Changes in Equity**

*For the year ended 30 June 2021*

	Notes	Contributed Equity \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus \$'000	TOTAL \$'000
<b>Balance as at 1 July 2019</b>		2,052	478	885	3,415
<b>Operating Result</b>					
Operating result for the year		-	14	-	14
<b>Other Comprehensive Income</b>					
- Increase/(Decrease) in asset revaluation surplus		-	-	72	72
<b>Total Comprehensive Income for the Year</b>		-	14	72	86
<b>Transactions with Owners as Owners:</b>					
Reclassification of appropriation payable	C7-2	(170)	-	-	(170)
Appropriated equity injections	C7-2	373	-	-	373
<b>Net Transactions with Owners as Owners</b>		203	-	-	203
<b>Balance as at 30 June 2020</b>		2,255	492	957	3,704
<b>Balance as at 1 July 2020</b>		2,255	492	957	3,704
<b>Operating Result</b>					
Operating result for the year		-	46	-	46
<b>Other Comprehensive Income</b>					
- Increase/(Decrease) in asset revaluation surplus		-	-	518	518
<b>Total Comprehensive Income for the Year</b>		-	46	518	564
<b>Transactions with Owners as Owners:</b>					
entities	C7-2	-	-	-	-
Appropriated equity injections	C7-2	11	-	-	11
<b>Net Transactions with Owners as Owners</b>		11	-	-	11
<b>Balance as at 30 June 2021</b>		2,266	538	1,475	4,279

*The accompanying notes form part of these statements.*



# OFFICE OF THE GOVERNOR QUEENSLAND

## Statement of Cash Flows

For the year ended 30 June 2021

	Notes	2021 Actual \$'000	2020 Actual \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<i>Inflows:</i>			
Service appropriation receipts		7,326	7,208
User charges and fees		58	7
GST input tax credits from ATO		173	192
GST collected from customers		2	6
<i>Outflows:</i>			
Employee expenses		(5,321)	(5,114)
Supplies and services		(1,885)	(2,134)
GST paid to suppliers		(205)	(176)
GST remitted to the ATO		(2)	(6)
Other		(24)	(24)
<b>Net cash provided by (used in) operating activities</b>	CF-1	<b>122</b>	<b>(41)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<i>Inflows:</i>			
Sales of plant and equipment		-	36
<i>Outflows:</i>			
Payments for plant and equipment		(147)	(201)
<b>Net cash provided by (used in) investing activities</b>		<b>(147)</b>	<b>(165)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<i>Inflows:</i>			
Equity Injections		11	373
<i>Outflows:</i>			
Equity withdrawals		-	-
<b>Net cash provided by (used in) financing activities</b>		<b>11</b>	<b>373</b>
Net increase (decrease) in cash and cash equivalents		(14)	167
<b>Cash and cash equivalents at beginning of financial year</b>		<b>1,869</b>	<b>1,702</b>
<b>Cash and cash equivalents at end of financial year</b>		<b>1,855</b>	<b>1,869</b>

The accompanying notes form part of these statements.

### NOTES TO THE STATEMENT OF CASH FLOWS

#### CF-1 Reconciliation of Operating Result to Net Cash Provided by Operating Activities

	2021 \$'000	2020 \$'000
<i>Operating Surplus/(deficit)</i>	45	14
Non-Cash items included in operating result:		
Depreciation and amortisation expense	148	165
Net gains on disposal of plant and equipment	-	(23)
<i>Change in assets and liabilities</i>		
(Increase)/decrease in receivables	(58)	25
(Increase)/decrease in inventories	-	5
(Increase)/decrease in prepayments	(59)	37
Increase/(decrease) in payables	144	(308)
Increase/(decrease) in accrued employee benefits	(98)	44
<b>Net Cash Provided / (Utilised) by Operating Activities</b>	<b>122</b>	<b>(41)</b>

## SECTION 1 – ABOUT THE OFFICE AND THIS FINANCIAL REPORT

---

### A1 BASIS OF FINANCIAL STATEMENT PREPARATION

#### A1-1 GENERAL INFORMATION

The Office of the Governor ("the Office") is a department for the purposes of the *Financial Accountability Act* 2009.

#### A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The Office of the Governor has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard* 2019. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2020.

The Office is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flow which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

New accounting standards adopted early and/or applied for the first time in these financial statements are outlined in [Note F3](#).

#### A1-3 PRESENTATION

##### Currency and rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

##### Comparatives

Comparative information reflects the audited 2019-20 financial statements except where re-stated for a prior period error detailed at [Note F5](#)

##### Current/non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the statement of financial position and associated notes.

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

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

#### A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Official Secretary and Chief Financial and Governance Officer at the date of signing the Management Certificate.

#### A1-5 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis in this financial report except for the following:

- Heritage and cultural assets are measured at fair value; and
- Inventories held for distribution are measured at cost; adjusted, where applicable, for any loss of service potential.

##### Historical cost

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

## OFFICE OF THE GOVERNOR QUEENSLAND

### Notes to the Financial Statements

*For the year ended 30 June 2021*

## SECTION 1 – ABOUT THE OFFICE AND THIS FINANCIAL REPORT

---

#### **Net realisable value**

Net realisable value represents the amount of cash or cash equivalents that could currently be obtained by selling an asset in an orderly disposal.

### **A1-6 THE REPORTING ENTITY**

The financial statements include all income, expenses, assets, liabilities and equity of the Office. The Office has no controlled entities.

### **A2 OBJECTIVES OF THE OFFICE**

The Office is responsible for providing executive, administrative, logistical and personal support to the Governor and management of the Government House Estate.

The provision of executive, administrative, logistical and personal support to the Governor enables the Governor to exercise his statutory and constitutional, official and ceremonial, and civic and social duties. As a separate entity, the Office enables the Governor to provide independent, non-political authority to the parliamentary process.

The Office also has a custodial responsibility for the management of the Government House Estate. As the Office is responsible for the provision of a single service as outlined in the above statement, the Statement of Comprehensive Income by major services and the Statement of Assets and Liabilities by major services have not been prepared. The Office is funded for the service it delivers principally by parliamentary appropriations.

# OFFICE OF THE GOVERNOR QUEENSLAND

## Notes to the Financial Statements

For the year ended 30 June 2021

### SECTION 2 – NOTES ABOUT OUR FINANCIAL PERFORMANCE

#### B1 REVENUE

##### B1-1 APPROPRIATION REVENUE

	2021 \$'000	2020 \$'000
<b>Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result</b>		
Budgeted appropriation revenue	7,337	7,333
Lapsed appropriation	-	-
Transfers from/(to) other headings (variation in headings)	-	-
Treasurer's transfers	(11)	-
Unforeseen expenditure	-	82
<b>Total appropriation receipts (cash)</b>	<b>7,326</b>	<b>7,415</b>
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	103	99
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(228)	(103)
<b>Net appropriation revenue</b>	<b>7,201</b>	<b>7,411</b>
Less: Deferred appropriation payable reclassified as equity	-	(203)
<b>Appropriation revenue recognised in statement of comprehensive income</b>	<b>7,201</b>	<b>7,208</b>
Variance between original budgeted and actual appropriation revenue		

##### Accounting Policy - Appropriation Revenue

Appropriations provided under the Appropriation (2020-2021) Act 2021 are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity, refer to [Note C7-2](#).

##### B1-2 GRANTS AND CONTRIBUTIONS

	2021 \$'000	2020 \$'000
Services received below fair value:		
Archival services - Queensland State Archives	39	39
<b>Total</b>	<b>39</b>	<b>39</b>

##### Accounting policy - Services received below fair value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and an expense. The Office recognises the archival services it receives from Queensland State Archives for the storage of permanent records.

## OFFICE OF THE GOVERNOR QUEENSLAND

### Notes to the Financial Statements

For the year ended 30 June 2021

## SECTION 2 – NOTES ABOUT OUR FINANCIAL PERFORMANCE

### B2 EXPENSES

#### B2-1 EMPLOYEE EXPENSES

	2021 \$'000	2020 \$'000
<b>Employee Benefits:</b>		
Wages and salaries	3,968	4,005
Employer superannuation contributions	448	438
Long service leave levy/expense	95	90
Annual leave levy/expense	345	322
<b>Employee Related Expenses:</b>		
Workers' compensation premium	25	21
Fringe Benefits Tax	171	201
Other	63	70
<b>Total</b>	<b>5,116</b>	<b>5,147</b>
	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
Full-Time Equivalent Employees	45	45

#### Accounting policy - Wages and salaries

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates. As the Office expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

#### Accounting policy - Annual leave

Under the Queensland Government's Annual Leave Central Scheme a levy is made on the Office to cover the cost of employees' annual leave (including leave loading and on-costs). The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave are claimed from the scheme quarterly in arrears.

#### Accounting policy - Superannuation

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

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

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

#### Accounting policy - Sick leave

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

#### Accounting policy - Long service leave

Under the Queensland Government's Long Service Leave Scheme, a levy is made on the Office to cover the cost of employees' long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for long service leave are claimed from the scheme quarterly in arrears.

## OFFICE OF THE GOVERNOR QUEENSLAND

### Notes to the Financial Statements

For the year ended 30 June 2021

## SECTION 2 – NOTES ABOUT OUR FINANCIAL PERFORMANCE

---

#### Accounting policy - Workers' compensation premiums

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

Key management personnel and remuneration disclosures are detailed in (Note F1).

#### B2-2 SUPPLIES AND SERVICES

	2021 \$'000	2020 \$'000
Contracted Services	285	402
Household costs	384	389
Administration costs	788	651
Estate Operations	260	194
Travel <sup>(1)</sup>	73	172
Motor vehicle running costs	48	61
Repairs and Maintenance	42	18
<b>Total</b>	<b>1,881</b>	<b>1,888</b>

#### Disclosure - Travel

<sup>(1)</sup> 2021: Travel did not include any expenditure for overseas travel this financial year due to COVID-19.

#### B2-3 OTHER EXPENSES

	2021 \$'000	2020 \$'000
Queensland Audit Office - external audit fees for audit of the financial statements <sup>(1)</sup>	18	18
Insurance Premiums - QGIF	6	6
Storage services received free of charge from Queensland State Archives <sup>(2)</sup>	39	39
<b>Total</b>	<b>63</b>	<b>63</b>

#### Audit fees

(1) Total audit fees quoted by the Queensland Audit Office relating to the 2020-21 financial statements are \$18,200 (2019-20: \$18,200). There are no non-audit services included in this amount.

#### Storage Service Received Free of Charge from Queensland State Archives

(2) The corresponding income recognised for the archival storage services provided by State Archives is shown in the Statement of Comprehensive Income.

**Notes to the Financial Statements***For the year ended 30 June 2021***SECTION 3 – NOTES ABOUT OUR FINANCIAL POSITION****C1 CASH AND CASH EQUIVALENTS**

	2021	2020
	\$'000	\$'000
Cash at bank	1,855	1,869
<b>Total</b>	<b>1,855</b>	<b>1,869</b>

**Accounting policy - Cash and cash equivalents**

For the purposes of the statement of financial position and the statement of cash flows, cash assets include all cash and cheques receipted but not banked at 30 June as well as deposits at call with financial institutions.

**C2 RECEIVABLES**

	2021	2020
	\$'000	\$'000
Trade Debtors	18	63
GST receivable	59	27
Annual leave reimbursements	60	21
Long service leave reimbursements	34	2
<b>Total</b>	<b>172</b>	<b>114</b>

**Accounting policy - Receivables**

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. There is no real likelihood of impairment or credit risk. Settlement of these amounts is required within 30 days from invoice date.

**C3 PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE****C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT**

	Heritage and Cultural		Plant and Equipment		Work in Progress		Total	
	2021	2020	2021	2020	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	1,970	1,452	1,522	1,505	130	-	3,622	2,958
Less: Accumulated depreciation	-	-	(901)	(753)	-	-	(901)	(753)
<b>Carrying amount at 30 June</b>	<b>1,970</b>	<b>1,452</b>	<b>622</b>	<b>752</b>	<b>130</b>	<b>-</b>	<b>2,722</b>	<b>2,204</b>
Represented by movements in carrying amount:							-	
Carrying amount at 1 July	1,452	1,380	752	728	-	-	2,204	2,108
Acquisitions	-	-	17	203	130	-	147	203
Disposals	-	-	-	(14)	-	-	-	(14)
Transfers	-	-	-	-	-	-	-	-
Depreciation	-	-	(148)	(165)	-	-	(148)	(165)
Net revaluation increments / (decrements) in asset revaluation surplus	518	72	-	-	-	-	518	72
<b>Carrying amount at 30 June</b>	<b>1,970</b>	<b>1,452</b>	<b>622</b>	<b>752</b>	<b>130</b>	<b>-</b>	<b>2,722</b>	<b>2,204</b>



## SECTION 3 – NOTES ABOUT OUR FINANCIAL POSITION

---

### C3-2 RECOGNITION AND ACQUISITION

#### Accounting Policy - Recognition

##### Basis of capitalisation and recognition thresholds

Items of plant and equipment (including heritage and cultural assets) with a historical cost or other value equal to or exceeding \$5,000 are capitalised in the year of acquisition.

Items with a lesser value are expensed in the year of acquisition.

The land and buildings of Government House are held in trust by the Minister for Energy, Renewables and Hydrogen and Minister for Public Works and Procurement.

#### Accounting policy - Cost of Acquisition

Historical cost is used for the initial recording of all plant and equipment acquisitions. Historical cost is determined as the value given as consideration and costs incidental to the acquisition (such as architects' fees and engineering design fees), plus all other costs incurred in getting the assets ready for use.

### C3-3 MEASUREMENT USING HISTORICAL COST

#### Accounting Policy

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

### C3-4 MEASUREMENT USING FAIR VALUE

#### Accounting Policy

Heritage and cultural assets are measured at fair value as required by Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses where applicable.

##### Use of specific appraisals

Revaluations using independent professional valuer or internal expert appraisals are undertaken at least once every five years. However, if a particular asset class experiences significant and volatile changes in fair value, that class is subject to specific appraisal in the reporting period, after consultation with the Executive Management Group.

The fair values reported by the Office are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs. Materiality is considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case revaluation is warranted).

In 2020-21 the Office undertook a comprehensive revaluation of its heritage and cultural assets. Due to the specialised nature of the collection, the valuation was conducted by two separate valuers. The artworks were valued by MacAulay Partners and all other heritage and cultural assets, including furniture, silver and the heritage motor vehicle were valued by GRC Quantity Surveyors. These appointments were made on the recommendation of the State Valuation Services. In the interim years, in the absence of a suitable index applicable to all of the heritage and cultural assets, the advice of a suitably qualified professional is sought as to whether there has been any material movement in this class of asset.

## SECTION 3 – NOTES ABOUT OUR FINANCIAL POSITION

---

### Accounting for Changes in Fair Value

Any revaluation increment arising on the revaluation of an asset is credited to the revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

**Key Judgement:** The valuers appointed by the Office specialise in the valuation of assets of the type controlled by the Office.

As there is no active market for the heritage assets, certain valuation assumptions had to be made. The fair value of the heritage furnishings and fittings were determined by estimating the cost to reproduce the items including the features and materials of the original items with substantial adjustment to take into account the items' heritage restrictions and characteristics. The heritage motor vehicle was established with reference to the international market. The heritage artworks valuation included a detailed inspection of the artworks and was based on sale prices achieved for artworks of similar quality by the artist, or where there are no recent sales for a particular artist, by an artist of equivalent stature.

### **C3-5 DEPRECIATION EXPENSE**

#### **Accounting policy**

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

**Key Judgement:** Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the Office.

Separately identifiable components of complex assets are depreciated according to the useful lives of each component, as doing so results in a material impact on the depreciation expense reported.

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Office.

For the Office's depreciable assets, the estimated amount to be received on disposal at the end of their useful life (residual value) is determined to be zero.

## SECTION 3 – NOTES ABOUT OUR FINANCIAL POSITION

## Depreciation Rates

**Key Estimates** : Depreciation rates for each class of depreciable asset (including significant identifiable components):

## Plant and Equipment:

Furniture and Fixtures (excluding heritage and cultural)	15.00%
Motor Vehicles	20.00%
Office Equipment	15.00%
Plant and Machinery	9.00 - 12.50%

## C3-6 IMPAIRMENT

## Accounting policy

Indicators of impairment and determining recoverable amount

All plant and equipment assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Office determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. The asset's recoverable amount is determined as the higher of the asset's fair value less costs to sell and depreciated replacement cost.

Recognising impairment losses

For assets measured at cost, an impairment loss is recognised immediately in the statement of comprehensive income.

Reversal of impairment losses

For assets measured at cost, impairment losses are reversed through income.

## C4 INTANGIBLES AND AMORTISATION EXPENSE

The Office holds software with a historical cost of \$505,000 that was fully amortised in 2018-19.

## C5 PAYABLES

	2021 \$'000	2020 \$'000
Trade creditors	131	21
Sundry Accruals	92	183
Deferred appropriation payable to Consolidated Fund	228	103
<b>Total</b>	<b>451</b>	<b>307</b>

**Accounting policy - Payables**

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured.

## C6 ACCRUED EMPLOYEE BENEFITS

	2021 \$'000	2020 \$'000
<b>Current</b>		
Wages outstanding	5	131
Annual leave levy payable	101	79
Long service levy payable	26	21
<b>Total</b>	<b>132</b>	<b>230</b>

**Accounting policy - Accrued employee benefits**

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

## SECTION 3 – NOTES ABOUT OUR FINANCIAL POSITION

**C7 EQUITY****C7-1 CONTRIBUTED EQUITY**

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the Office. Appropriation for equity adjustments are recognised as contributed equity by the Office during the reporting and comparative years (refer [Note C7-2](#)).

**C7-2 APPROPRIATION RECOGNISED IN EQUITY****Reconciliation of payments from consolidated fund to equity adjustment**

	2021	Restated
	2020	
	\$'000	\$'000
Treasurer's Transfers <sup>(1)</sup>	11	121
Unforeseen expenditure	-	82
<b>Equity adjustment recognised in Contributed Equity</b>	<b>11</b>	<b>203</b>

**Treasurer's Transfers <sup>(1)</sup>**

Transfers from the departmental services to equity adjustments were applied to offset the redirection to equity. Additional equity adjustments also reflect a reallocation of funding from the Department of the Premier and Cabinet to undertake hospitality capital improvements.

**C7-3 REVALUATION SURPLUS BY ASSET CLASS**

	\$'000
<b>Balance - 1 July 2019</b>	<b>885</b>
Revaluation increment/(decrement)	72
<b>Balance - 30 June 2020</b>	<b>957</b>
Revaluation increment/(decrement)	518
<b>Balance - 30 June 2021</b>	<b>1,475</b>

**Accounting policy - Heritage and Cultural Assets**

The asset revaluation surplus represents the net effect of upwards and downwards revaluations of assets to fair value.

## SECTION 4 – NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

**D1 FINANCIAL RISK DISCLOSURES****D1-1 RISK ARISING FROM FINANCIAL INSTRUMENTS****(a) Risk exposure**

Financial risk management is implemented pursuant to government and Office of the Governor policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the Office. The Office provides written principles for overall risk management, as well as policies covering specific areas.

The Office's activities expose it to limited financial risks as set out in the following table:

Risk exposure	Definition	Exposure
Credit risk	The risk that the Office may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The Office is exposed to credit risk in respect of its receivables (Note C2).
Liquidity risk	The risk that the Office may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	The Office is exposed to liquidity risk in respect of its payables (Note C5).

**(b) Risk measurement and management strategies**

The Office measures risk exposure using the following methods.

Risk exposure	Measurement method	Risk management strategies
Credit risk	Ageing analysis, earnings at risk	The Office manages credit risk on an ongoing basis by monitoring all funds owed on a timely basis. The Office does not have any past due but not impaired or impaired financial assets.
Liquidity risk	Sensitivity analysis	The Office manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the Office has sufficient funds available to meet employee and supplier obligations as they fall due. This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities.

## SECTION 4 – NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

**D1-2 LIQUIDITY RISK - CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES**

The following table sets out the liquidity risk of financial liabilities held by the Office. They represent the contractual maturity of financial liabilities, calculated based on the undiscounted cash flows relating to the liabilities at reporting date.

Financial liabilities	2021				2020			
	Contractual maturity				Contractual maturity			
	Total	< 1 Yr	1 - 5 Yrs	> 5 Yrs	Total	< 1 Yr	1 - 5 Yrs	> 5 Yrs
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Payables	451	451	-	-	307	307	-	-
<b>Total</b>	<b>451</b>	<b>451</b>	<b>-</b>	<b>-</b>	<b>307</b>	<b>307</b>	<b>-</b>	<b>-</b>

**D2 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE**

All other Australian accounting standards and interpretations with future effective dates are either not applicable to the Office's activities or have no material impact on the Office.

SECTION 5 – NOTES ABOUT OUR PERFORMANCE COMPARED TO BUDGET

---

E1 BUDGETARY REPORTING DISCLOSURES

This section contains explanations of major variances between the office's actual 2020-21 financial results and the original budget presented to Parliament. The 2020/21 Service Delivery Statements (SDS) does not include a budgeted balance sheet or budgeted statement of cash flows, as such no disclosure of budget to actual variances is required for these financial statements. However, this does not extend to the budget to actual disclosures for the statement of comprehensive income, provided below.

E1-1 EXPLANATION OF MAJOR VARIANCES - STATEMENT OF COMPREHENSIVE INCOME

<i>Appropriation revenue</i>	Actual appropriation revenue was lower than budget due to savings as a result of the deferral of 2020-21 salaries and wages.
<i>Employee expenses</i>	Actual employee expenses was lower than budget due to deferral of 2020-21 salaries and wages.
<i>Supplies and services</i>	Actual supplies and services was higher than budget due to workplace advice and a one in five year comprehensive revaluation of heritage and cultural items.

SECTION 6 – OTHER INFORMATION

---

**F1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES**

**Details of key management personnel**

The Office of the Governor is an independent entity that provides executive, administrative and logistical support to enable the Governor to effectively exercise the constitutional powers and responsibilities of office. The autonomous nature of the Office is consistent with the Governor's role to function with political neutrality. As such there is no Minister identified as part of the Office's KMP.

The following details for KMP reflect those departmental positions that had authority and responsibility for planning, directing and controlling the activities of the Office during 2020-21 and 2019-20. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Official Secretary	Overall efficient, effective and economical administration of the Office
Deputy Official Secretary	Strategic management of the Governor's program and service delivery
Chief Financial and Governance Officer	Efficient and effective financial administration and governance of the Office

**KMP Remuneration Policies**

Remuneration policy for the Office's KMP is set by the Queensland Public Service Commission as provided for under the *Public Service Act* 2008. Individual remuneration and terms of employment (including motor vehicle entitlements and performance payments if applicable) are specified in employment contracts.

Remuneration expenses for those KMP comprise the following components:

Short-term employee expenses, including:

- salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position.

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

Post-employment expenses, include amounts expensed in respect of employer superannuation obligations.

Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

**Remuneration expenses**

The following disclosures focus on the expenses incurred by the Office that is attributable to KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the statement of comprehensive income.



# OFFICE OF THE GOVERNOR QUEENSLAND

## Notes to the Financial Statements

For the year ended 30 June 2021

### SECTION 6 - OTHER INFORMATION

#### 2020-21

Position (date resigned if applicable)	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Termination expenses	Total
	Monetary expenses \$'000	Non-monetary benefits \$'000	\$'000	\$'000	\$'000	\$'000
Official Secretary - from April 2021	61		1	7		69
Official Secretary - to April 2021	194		5	24		223
Deputy Official Secretary - from April 2021	42		1	5		48
Deputy Official Secretary - to April 2021	135		3	13		151
Chief Financial and Governance Officer	129		3	16		148
<b>Total Remuneration</b>	<b>561</b>	<b>-</b>	<b>13</b>	<b>65</b>	<b>-</b>	<b>639</b>

#### 2019-20

Position (date resigned if applicable)	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Termination expenses	Total
	Monetary expenses \$'000	Non-monetary benefits \$'000	\$'000	\$'000	\$'000	\$'000
Official Secretary	226		5	26		257
Deputy Official Secretary	180		3	18		201
Chief Financial & Governance Officer	125		3	15		143
<b>Total Remuneration</b>	<b>531</b>	<b>-</b>	<b>11</b>	<b>59</b>	<b>-</b>	<b>601</b>

## F2 RELATED PARTY TRANSACTIONS

### Transactions with people/entities related to KMP

There were no transactions with people or entities related to KMP of the Office during 2020-21.

### Transactions with other Queensland Government-controlled entities

The Office's primary ongoing sources of funding from Government for its services are appropriation revenue (Note B1-1) and equity injection (Note C7-1 and C7-2), both of which are provided in cash by Queensland Treasury.

The Office receives information technology support services from the Department of the Premier and Cabinet, on a cost recovery basis. The Office receives other Corporate Services support in relation to payroll and financial systems from the Queensland Parliamentary Services also, on a cost recovery basis.

## SECTION 6 – OTHER INFORMATION

**F3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY****Changes in accounting policies**

The Office did not change any accounting policies during 2020-21.

**Accounting Standards early adopted for 2020-21.**

No Australian Accounting Standards have been early adopted for 2020-21.

**Accounting standards applied for the first time**

One new accounting standard is applicable for the first time in 2020-21. The accounting standards or interpretations that apply to the Office for the first time in 2020-21 have no material impact on financial statements. The effect of adopting these new standards is detailed under the relevant headings for the accounting standards below:

**- AASB 1059 Service Concession Arrangements: Grantors**

The Office applied AASB 1059 Service Concession Arrangements: Grantors for the first time in 2020-21. The Office has identified that there is no material impact in adopting the new standard. The Office is not a grantor in a service concession arrangement involving an operator.

**F4 TAXATION**

The Office is a State body as defined under the Income Tax Assessment Act 1936 and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the Office. GST credits receivable from, and GST payable to the ATO, are recognised (refer to [Note C1](#)).

**F5 PRIOR PERIOD ERRORS AND ADJUSTMENTS**

In preparation of the 2020-21 financial statements, the Office identified appropriation transfers incorrectly classified as equity in the 2019-20 financial statements that should have been reported as appropriation payable. The value of equity impacted by this error in 2019-20 was \$170k.

Comparative numbers reported in the 2019-20 statement of financial position have been restated to correct this error for the Office. The line items affected are as follows:

	Notes	Published financial statements \$'000	2019-20 Correction of error \$'000	Restated actuals \$'000
<b><u>Statement of financial position</u></b>				
Total Assets		4,241	-	4,241
Payables	C5	136	170	306
Accrued employee benefits		230	-	230
Total Liabilities		366	170	537
Net Assets		3,874	(170)	3,704
Contributed equity	C7-1	2,425	(170)	2,255
Accumulated surplus		492	-	492
Asset revaluations surplus		957	-	957
Total Equity		3,874	(170)	3,704
<b><u>Statement of changes in equity</u></b>				
Contributed Equity at 1 July 2019		2,052	-	2,052
Appropriation equity injections	B1-1	373	(170)	203
		2,425	(170)	2,255

## OFFICE OF THE GOVERNOR QUEENSLAND

### Notes to the Financial Statements

For the year ended 30 June 2021

#### SECTION 6 – MANAGEMENT CERTIFICATE

---

These general purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in our opinion:

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

The *Official Secretary*, as the *Accountable Officer* of the Office of the Governor, acknowledges responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



LYNDON DE CLERCQ CA  
Chief Financial and Governance Officer

12 August 2021



KATE HASTINGS  
Official Secretary

12 August 2021

INDEPENDENT AUDITOR'S REPORT

---

To the Accountable Officer of the Office of the Governor

**Report on the audit of the financial report**

**Opinion**

I have audited the accompanying financial report of the Office of the Governor .

In my opinion, the financial report:

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

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

**Basis for opinion**

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

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

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

**Responsibilities of the department for the financial report**

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

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

**INDEPENDENT AUDITOR'S REPORT**

---

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

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

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

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

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

**INDEPENDENT AUDITOR'S REPORT**

---

**Statement**

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

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

**Prescribed requirements scope**

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



Brendan Worrall  
Auditor-General

12 August 2021

Queensland Audit Office  
Brisbane



# Compliance Checklist

Summary of requirement		Basis for requirement	Annual report reference
<b>Letter of compliance</b>	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Opposite inside front cover
<b>Accessibility</b>	Table of contents Glossary	ARRs – section 9.1	Table of Contents Not applicable
	Public availability	ARRs – section 9.2	www.govhouse.qld.gov.au
	Interpreter service statement	Queensland Government Language Services Policy ARRs – section 9.3	Inside front cover
	Copyright notice	Copyright Act 1968 ARRs – section 9.4	Inside front cover
	Information Licensing	QGEA – Information Licensing ARRs – section 9.5	Inside front cover
<b>General information</b>	Introductory Information	ARRs – section 10.1	Official Secretary's Summary
	Agency role and main functions	ARRs – section 10.2	Office Overview
	Operating environment	ARRs – section 10.3	Report on Performance
<b>Non-financial performance</b>	Government's objectives for the community	ARRs – section 11.1	Not applicable
	Other whole-of-government plans / specific initiatives	ARRs – section 11.2	Not applicable
	Agency objectives and performance indicators	ARRs – section 11.3	Report on Performance
	Agency service areas and service standards	ARRs – section 11.4	Report on Performance
<b>Financial performance</b>	Summary of financial performance	ARRs – section 12.1	Financial Overview
<b>Governance – management and structure</b>	Organisational structure	ARRs – section 13.1	Executive Management Group
	Executive management	ARRs – section 13.2	Executive Management Group
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Not applicable
	Public Sector Ethics	Public Sector Ethics Act 1994 ARRs – section 13.4	Report on Performance
	Human Rights	Human Rights Act 2019 ARRs – section 13.5	Not applicable
	Queensland public service values	ARRs – section 13.6	Not applicable
<b>Governance – risk management and accountability</b>	Risk management	ARRs – section 14.1	Corporate Governance
	Audit committee	ARRs – section 14.2	Corporate Governance
	Internal audit	ARRs – section 14.3	Corporate Governance
	External scrutiny	ARRs – section 14.4	Independent Auditor's Report
	Information systems and recordkeeping	ARRs – section 14.5	Corporate Governance
<b>Governance – human resources</b>	Strategic workforce planning and performance	ARRs – section 15.1	Corporate Governance & Report on Performance
	Early retirement, redundancy and retrenchment	Directive No.04/18 Early Retirement, Redundancy and Retrenchment ARRs – section 15.2	Report on Performance
<b>Open Data</b>	Statement advising publication of information	ARRs – section 16	Not applicable
	Consultancies	ARRs – section 33.1	Financial Overview
	Overseas travel	ARRs – section 33.2	Financial Overview
	Queensland Language Services Policy	ARRs – section 33.3	Not applicable
<b>Financial statements</b>	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Management Certificate
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Independent Auditor's Report

FAA Financial Accountability Act 2009

FPMS Financial and Performance Management Standard 2019

ARRs Annual report requirements for Queensland Government agencies





GOVERNMENT HOUSE  
QUEENSLAND