



OFFICE OF THE GOVERNOR
ANNUAL REPORT 2018 - 2019



Cover image

The cover illustration by Brisbane-borr botanical artist Anne Hayes depicts the vivid orange trumpet-shaped flowers of Pyrostegia venusta. This vigorous winter-flowering vine, often found in Queensland gardens but originally from Brazil, is known by a number of names, including flame vine and orange trumpet creeper.

In the 1860s, the vine also became known in Queensland as the Lady Bowen Creeper, after Lady Bowen, wife of Queensland's first Governor, Sir George Ferguson Bowen (1859-68). Lady Bowen was a well-loved figure in the then colony of Queensland and was a keen gardener, writing of her garden at Old Government House as "the place where I spend all my spare time and ... a great pleasure to me".

It is not known whether Lady Bowen grew the vine at Old Government House, but she is believed to have first seen and admired the plant while living in Brisbane. A prominent *Pyrostegia venusta* hedge graces the gardens of the current Government House in Paddington, a living link with

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

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Internet annual report:

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Aim of Report

The Office of the Governor Annual Report 2018/19 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 2018 to 30 June 2019 and includes information and images 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 advises Aboriginal and Torres Strait Islander people that this Annual Report may contain images of people who have died. The Office does not wish to cause distress to any Aboriginal and Torres Strait Islander community members.

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





The Honourable Annastacia 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 2018/19 Annual Report 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 (which replaced the Financial and Performance Management Standard 2009 on 1 Sep 2019); and
- Reflects the achievements of the Office in providing an effective and accountable agency which supports the Governor of Queensland.

Yours sincerely

Mark Gower AM LVO OAM(Mil)
Official Secretary

23 September 2019



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On 11 April 2019, the Governor issued the writ and proclamation for the election, on 18 May 2019, of one half of the Senators from Queensland.

19,253

People who visited Government House



On 17 August 2018, the Governor and Mrs de Jersey hosted a luncheon at Government House for Defence Force Service Chiefs.

491

Community events attended



On 7 November 2018, the Governor and Mrs de Jersey met with His Royal Highness, the Earl of Wessex.



In April 2019, vice-regal dog Gavel celebrated three years of official duties at Government House.



On 13 October 2018, the Governor celebrated Petric Terrace State School's 150th Anniversary Celebrations with students and their families.



On 7 June 2019, the Governor and Mrs de Jersey visited Hungerford on the Queensland

-New South Wales border.

70

Regional and remote locations visited

37

Bills granted Assent



Government House staff prepare for Open Day on 1 June 2019 in support of Queensland Day.



On 11 June 2019, the Governor received the Ambassador of the United States of America to Australia.

M Official Secretary's Summary





Mark Gower AM LVO OAM(Mil) Official Secretary



The Office supported the Governor's Program with 651 constitutional, ceremonial and community activities. Additionally, the Office of the Governor supported His Excellency when he acted as Administrator of the Government of the Commonwealth of Australia on three occasions during the period under review. The Office also supported the Honourable Chief Justice Catherine Holmes, the Honourable Justice Walter Sofronoff, and the Honourable Justice Hugh Fraser in fulfilling the duties of Acting Governor, and supported the Honourable Chief Justice Catherine Holmes and the Honourable Justice Walter Sofronoff in fulfilling the duties of Deputy Governor as required during the reporting period.

The Governor's program of activities during 2018/19 included the following key outcomes:

Regional Engagement. The Office of the Governor organised 70 visits to regional and remote locations in many parts of Queensland, assisting the Governor to ensure that as many Queenslanders as possible had the opportunity to meet him. The Office supported the Governor in undertaking the fourth Regional Government House (RGH) of his tenure, based in Cairns and Weipa, from 20 to 25 August 2018. RGH included visits to Cairns, Georgetown, Palm Island, Weipa, Pormpuraaw, Kowanyama and Blackall. The Governor's RGH program comprised 39 program elements and seven media interviews across seven local government areas.

Community Support. The Office of the Governor prepared and assisted in the implementation of the Governor's visits to locations that were seriously affected by natural disasters in 2018/19. His Excellency travelled to Bundaberg, Mackay, Finch Hatton, Eungella and Campwin Beach to thank first responders and volunteers for their work in fighting bushfires. He visited Townsville, Hughenden, Richmond and Julia Creek to speak with community representatives about recovery efforts following unprecedented floods in February 2019. The Governor and Mrs de Jersey also travelled to Winton and Longreach to support Queenslanders affected by the on-going severe drought.

Centenary of Anzac. The Office supported the Governor's attendance in November 2018 at centenary commemorations of the end of World War I, including attendance at remembrance ceremonies in London and northern France, where the Governor paid tribute to Queensland's fallen, laying poppies at the gravesites of three Queensland-born soldiers. During a later visit to Thailand, His Excellency and Mrs de Jersey paid tribute to Australian servicemen who died on the notorious Thai-Burma railway.

Promotion of Queensland Trade and Investment. The Office coordinated the Governor and Mrs de Jersey's international travel to Thailand in November 2018 and Vietnam in May 2019. His Excellency promoted Queensland as a trade partner and investment destination to senior government officials and business leaders in both these priority markets for Queensland.

Community Recognition and Encouragement. The Governor's program included receptions, lunches and dinners to recognise, support and encourage a broad range of Queenslanders in their endeavours to strength and improve the Queensland community. This included events for high achieving Queenslanders recognised in the Australian Honours and Awards system and for a wide range of community organisation many of which have vice-regal patronage.

In addition to this extensive Governor program of activities, the Office of the Governor this year continued to deliver timely and effective outcomes in key business areas, including:

- Supporting Queensland
 Suppliers. Government House
 has continued to serve Queensland
 produce at all Government House
 events and has developed a Statewide network of suppliers, many
 of them smaller businesses, often
 family-owned, and including an
 indigenous enterprise.
- Government House team continued its careful stewardship of the heritage-listed Government House estate while also making the house and grounds accessible for Queenslanders. A total of 19,253 people visited the estate in 2018/19.
- changes implemented by the Office of the Governor in 2018/19 include the appointment of a Chief Financial and Governance Officer whose role further strengthens governance oversight and coordination across the Office. In addition, a whole-of-event approach to the planning and management of vice-regal activities was facilitated by combining previously separate teams.

In 2018/19, the Office of the Governor undertook the following additional corporate governance and business improvement initiatives:

- Establishing a Project Review and Prioritisation Committee to enhance planning, scheduling and outcomes of projects undertaken by the Office;
- Establishing a committee to further strengthen oversight and maximise outcomes of contracts entered into by the Office;

- Installing safer pedestrian and vehicular access to the Pavilion via the Bick and Bailey Corridor for staff supporting vice-regal events at this venue;
- Initiating work on improvements to the acquisition, conservation and, where appropriate, disposal of heritage items, consistent with the Government House Conservation Plan; and
- Appointing Organisational Support Officers whose broader role encompasses IT, guest reception and general organisational support as well as transport services.

Additional Office of the Governor 2018/19 achievements included:

- Facilitating the Governor's patronage of and support for community organisations through visits, speeches, messages, and attendance at events at Government House and externally, including networking luncheons for patronage organisations operating in similar fields;
- Coordinating the administrative, logistical and hospitality aspects of events hosted at Government House, including an expanded program of investiture ceremonies;
- Providing high-level advice and support for the Governor and Acting Governor in performing their constitutional duties, including the issuing of writs for Queensland representatives in the Australian Senate for the 2019 Federal election, presiding at weekly Executive Council meetings, granting Royal Assent to bills, handling petitions, and processing correspondence relating to constitutional and legal requirements;

- Conducting business planning including the review of the Strategic Plan 2018-23 and developing supporting operational and business plans;
- Continuing to deliver administrative, financial management and corporate governance improvements including in support for vice-regal events, project coordination, contract management and heritage assets management;
- Continuing to implement the recommendations of the Safety Management System audit reports;
- Facilitating public access to
 Government House through
 a public engagement strategy,
 including the annual Open Day,
 participation in Brisbane Open
 House, tours by community groups
 and monthly public tours, and the
 Government House Christmas
 Lights Display;
- Ongoing stewardship of the Government House estate, including the completion of the Bick and Bailey Corridor on the eastern side of the estate and initiatives to increase the biodiversity of the estate's bushland areas; and
- Official opening of the Spouses'
 Gallery, a series of portraits of
 Governors' spouses who have served
 Queensland over the past 160 years.

In June 2019, the Governor and all staff of Government House were pleased to learn that Mrs Monica Farrow, Personnel and Accounts Officer in the Office, was awarded the Royal Victorian Medal (RVM) by Her Majesty The Queen. Mrs Farrow has served seven successive Governors of Queensland in her distinguished career of more than 38 years with the Office. Mrs Farrow exemplifies the office values of integrity, respect, leadership, teamwork and flexibility.

Official Secretary's Summary

OUTLOOK FOR 2019/20

During 2019/20, the Office of the Governor will continue to provide high-level executive support and expert, responsive advice to enable the Governor and Acting Governors to fulfil constitutional, ceremonial and community duties as the representative of Queensland's Head of State.

The extension by two years of the Governor's term to July 2021 provides additional continuity to the Office of the Governor's planning and operations in 2019/20 and beyond.

In addition, the Office will:

- Organise an extensive program of regional travel to maximise opportunities for Queenslanders to meet their Governor, including planning and implementing the fifth Regional Government House;
- In conjunction with Trade and Investment Queensland, prepare overseas visit programs to optimise Queensland's international trade, investment and cultural objectives, and support opportunities for the Governor to promote Queensland to high-level visitors to the State;
- In conjunction with the Department of Housing and Public Works, continue to undertake works that preserve, protect and enhance the heritage and horticultural assets of the Government House estate for future generations of Queenslanders;
- Support the Governor during periods when he is Administrator of the Government of the Commonwealth of Australia, and support Acting Governors to fulfil vice-regal duties as required;

- Support the Australian
 Government's efforts to increase
 the diversity of nominations for and
 recipients of Australian Honours
 and Awards;
- Further develop Government House's engagement with the community including via social media platforms; and
- Government House as a house for all Queenslanders by improving the scheduling, content and delivery of guided tours and open days.

The Office will continue to implement improvements in key areas of its internal operations to better deliver support to the Governor and stewardship of the estate, including:

- Investigate an online management tool to support fully integrated planning and implementation of vice-regal events;
- Initiate an in-house review of personnel management policies and procedures to ensure that staff are fully supported in their professional roles and development;
- Conduct an in-house review, testing and auditing of Government House standard operating procedures; and
- Review communications and media support arrangements.





Government House Volunteer Guide, Mrs Beryl Ward, welcomes members of the public on a guided tour of Government House.

Public Tours of Government House

The public tours initiated by the Office of the Governor in August 2017 are now an established feature of the Government House visits program. Members of the public book directly with Government House for tours held on the first Thursday of the month. The 60-minute tour conducted by Volunteer Guides covers the history of the heritage-listed house and its impressive public rooms, including the Dining Room (1865), Foyer (1890), and Drawing Room (1937). The program of public tours further enhances the status of Government House as a house for all Queenslanders.





Australian Honours and Awards

There has been a substantial and welcome increase in the number of recipients of honours and awards in the Australian Honours System in recent years.

Recipients of these honours and awards are announced twice per year, on Australia Day in January and on the Queen's Birthday in June.

In 2018, 109 Queensland recipients of awards and honours were announced on Australia Day and 158 on the Queen's Birthday, a total of 267.

In 2019, this increased to 195 recipients announced on Australia Day and 181 on the Queen's Birthday, a total of 376.

There was a marked increase in recipients of the Medal of the Order of Australia, indicating that communities are nominating more individuals who have made substantial contributions at the local level.

These general upward trends are expected to continue.

There has been a corresponding increase in the number of investiture ceremonies for residents of Queensland at Government House – the formal ceremonies at which awardees receive their honours and awards personally from the Governor.

In the first half of 2019, there were 11 such ceremonies, nine at Government House and one each in the regional centres of Cairns and Townsville, compared with a total of six in the corresponding period in 2018. This trend, too, is expected to continue.

Investiture ceremonies are among the most important events held at Government House every year. Many staff from the small team at Government House are involved before, during and following the ceremonies, including the Official Secretary or Deputy Official Secretary, civilian, military and QPS Aides-de-Camp, administrative staff, household staff, and horticultural personnel.

The Premier and Leader of the Opposition or their representatives, senior representatives of organisations whose personnel are receiving awards, and a representative of the Order of Australia Association also attend.

The Government House team makes every effort to make the ceremonies welcoming, dignified and memorable for awardees and their guests.

The Governor and Mrs de Jersey and the Office of the Governor celebrate these honours and awards as a reflection of the rich diversity of ways in which Queenslanders serve their communities. They look forward to increasing diversity among awardees in terms of the representation of women, indigenous Queenslanders, those from different ethnic backgrounds, and representation from regional parts of the State.

M Office Overview





The Governor greets Mr Kenneth Blanch OAM, the former journalist who worked to clear Mr Kipper's name.

Constitutional - Kipper Billy Pardon

In September 2018, under Section 36 of the Constitution of Queensland 2001 legislation, the Governor of Queensland granted the State's first pardon since 2011 and only the eighth in the 21st century. This was a posthumous pardon of Mr Kipper Billy, an indigenous man who had been charged over an attack on a woman in Fernvale, near Ipswich, in 1861. Kipper Billy was killed in 1862 in an attempt to escape from Boggo Road Gaol. His co-accused, Billy Horton, was pardoned a month later. In signing the pardon, His Excellency said: "today we have delivered justice".



The Queensland Constitution provides that there must be a Governor of Queensland who is appointed by the Sovereign. The Governor is the personal representative of Her Majesty Queen Elizabeth II, who is Queensland's Head of State, and the Governor 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 The Queen and are prescribed in legal or constitutional terms in various pieces of constitutional legislation and in a number of Acts of the State Parliament.

Queensland's Constitution allows the Governor to appoint ministers and to summon and dissolve Parliament. It also establishes the Executive Council, 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 the Parliament. The Governor does not participate in the political process.

Likewise, the Office of the Governor is a non-political, independent entity, established to provide executive, personal, administrative, and logistical support for the Governor's constitutional, representational, ceremonial and community responsibilities. The Office also maintains the heritage-listed Government House estate in partnership with the Queensland Department of Housing and Public Works.

The Office of the Governor contributes directly to the maintenance of a stable and effective government 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 2018–23.

Constitutional and Legal

Provide executive support to enable 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 Executive Council, opening Parliament, considering petitions for the Governor to exercise the Power of the Royal Prerogative of Mercy, and presiding over meetings of the Executive Council.

Ceremonial

Support the Australian Honours and Awards System and other award programs and attend military and commemorative ceremonies.

Community Engagement

Facilitate the Governor's program of community engagements in the Greater Brisbane area and in regional and remote centres, and support organisations of which the vice-regal couple are patrons.

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

Preserving Government House and the Estate

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

Effective Management

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

· Promoting Queensland

Assist the activities of the Governor that highlight and promote Queensland business, products, culture, trade and investment through Government House hospitality and attendance at events, hosting international dignitaries and undertaking interstate and international travel to promote Queensland's interests.



Regional Government House in Cairns and Weipa

The fourth Regional Government House was held in Cairns and Weipa from 20 to 25 August 2018.

Regional Government House is an initiative of His Excellency the Honourable Paul de Jersey AC, and involves moving the operations of Government House from Brisbane to a base in a regional Queensland centre for several days.

In taking Regional Government House to Cape York, the Governor transferred operations more than 2,000 kilometres north of Brisbane – substantially further than Brisbane is from Melbourne.

The six-day 2018 Regional Government House, organised and coordinated by the Office of the Governor, had a strong indigenous focus. The program included official visits to Palm Island, Weipa, Pormpuraaw and Kowanyama, as well as to Cairns and Georgetown, with a stop in Blackall on the return trip to Brisbane.

His Excellency and Mrs de Jersey took the opportunity to visit local councils, schools, major industries and infrastructure, and local attractions in order to meet as many Queenslanders as possible across the widest possible range of fields of endeavour.

The Governor and Mrs de Jersey visited Georgetown State School, Bwgcolman Community School on Palm Island, Woree State High School in Cairns, Pormpuraaw State School, Kowanyama State School and Western Cape College at Weipa. In remarks at these schools, the Governor acknowledged the students as the next generation of leaders, emphasising the value of education and congratulating students on their commitment to learning.

During Regional Government House, His Excellency and Mrs de Jersey attended briefings by Cairns Regional Council, Etheridge Shire Council (Georgetown), Weipa Town Authority, and Pormpuraaw Aboriginal Shire Council.

They also visited important community, economic and defence locations including the Performing Arts Centre and EnVizion Innovation Hub in Cairns, the TerrEstrial



The Governor with students and staff of St Michael's Catholic School, Palm Island, during Regional Government House 2018.



Information Centre in Georgetown, Pormpuraaw Art Studio and Community Square, the Kowanyama Cultural Centre, Men's Shed and Farm and, from Weipa, the Rio Tinto Mine and RAAF Base Scherger.

Outside of the more formal elements of the visits, the Governor and Mrs de Jersey met local communities at events in Cairns, Georgetown, Palm Island, Weipa, and Pormpuraaw and undertook familiarisation tours of each location. In Blackall, the Governor visited the Art Gallery and officially opened the 90th Blackall Flower Show.

In total, the Governor's six-day program included 39 events, seven media interviews, and 11 speeches across seven regional council or shire areas. The 11 flights involved covered a total distance of 5,870 kilometres.

The longer stay in the region made possible by Regional Government House enabled the Governor to become more familiar with local and regional achievements, aspirations and challenges.

X Corporate Governance





Patronage

The Governor is patron of more than 160 Queensland organisations across the State in areas as diverse as the arts, health, emergency services, aged and disability care, history and heritage. In 2019, the Governor initiated a series of luncheons for patronage organisations operating in similar fields to encourage networking and enhanced cooperation and collaboration. In 2018/19, three luncheons in this format brought together groups supporting young people and welfare causes; groups active in the medical and humanitarian fields; and sport, service and ex-service organisations.



To provide effective support to the Governor, the Office of the Governor uses a Corporate Governance Framework, which guides organisational structure, planning and decision-making, management policies and standards, and monitoring, reporting and evaluation processes.

The Framework:

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

MANAGEMENT PROCESSES

The Office of the Governor's management processes provide the basis for effective corporate governance. They include the following:

Planning

- Strategic Plan the organisation'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 and Communication and Engagement Plan; and
- Collaborative plans developed and delivered with external partners - including the Bushland Management Plan, Strategic Maintenance Plan, Conservation and Curatorial Plan, and Water Efficiency Management Plan.

Performance Management and Evaluation

- Monthly Key Performance Indicators - reporting actuals against capability inputs and planned results/outcomes;
- Implementing Standard Operating Procedures across work divisions;
- Risk matrix and Annual Audit Plan; and
- Project Evaluation Reporting.

Resources Management

- Policies 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; and
- Record-keeping Operating Procedures.



Spouses' Gallery

In 2018/19, the exceptional contributions to Queensland of the spouses of Queensland's Governors were honoured with the official opening by His Excellency of the Spouses' Gallery at Government House.

The collection comprises photographs of 19 women and three men, spanning Queensland's vice-regal history from Lady Bowen, spouse of Sir George Bowen, Queensland's first Governor (1859-68) to Mrs de Jersey, spouse of the current Governor, the Honourable Paul de Jersey AC (2014–present).

In officially opening the Gallery, the Governor launched a companion publication, *Spouses of the Governors of Queensland*, in which the portraits are accompanied by biographical information on each spouse and an account of their many individual achievements in Queensland.

The Gallery is the initiative of the current Governor, and was inspired by his visit to the Governor-General's residence in Canberra, where portraits of Governors-General and their spouses are on display.

Governors' spouses have always played a critical role in the social, political and cultural history of the State, helping to shape first the Colony and then the State of Queensland.

In the nineteenth and early twentieth centuries, vice-regal spouses – who were all women at that time – were considered to be central figures in Queensland's social fabric. They were looked up to as exemplars of the highest social standards and codes of conduct.

Just as importantly, vice-regal spouses provided invaluable support to Governors in carrying out the many and varied duties of the role. These close, complementary partnerships were and are essential to the success of vice-regal engagement with Queenslanders from all walks of life and in locations all over the State, whether at formal receptions at Government House or in the course of visits to regional and remote areas of Queensland.

In addition, some spouses were instrumental in the establishment of community support organisations, such as the Lady Bowen Lying-In Hospital and the Lady Musgrave Lodge and Trust. All provided strong support for community organisations – as many as 60 at a time – by accepting the role of patron in their own right.

The 22 portraits in the Gallery are four fewer than the 26 Governors of Queensland to date. This is because Governors Blackhall, Cairns, Kennedy and Nathan were widowers or never married. Nevertheless, other women stepped into the support role for some of these Governors, including the wife of Governor Blackall's private secretary, and Governor Kennedy's daughter.

Spouses also left their mark on Queensland via place names. These include the town of Roma and the Diamantina River and Shire (Lady Bowen was Countess Diamantina Roma), Lady Musgrave Island, and the Laura River (after the spouse of Queensland's third Governor, the Marquess of Normanby). The Georgina River was named after the younger daughter of widower Sir Arthur Kennedy.

The Spouses' Gallery ensures that the role of these 22 vice-regal spouses is acknowledged and celebrated. It is located in a section of Government House between the Investiture Room and the Fernberg Library and is the first feature pointed out to groups on guided tours of Government House following their official welcome in the Investiture Room.

Corporate Governance (cont.)



Government House Estate - Roses

Roses have been a feature of the formal gardens at Government House since the first vice-regal couple took up residence in 1910. The rose varieties now cultivated on the estate are chosen for colour, fragrance and suitability for Brisbane's sub-tropical climate. The collection in the rose rockeries includes roses for each of the 16 Governors of Queensland since 1910, as well as varieties gifted to Government House to mark special anniversaries. In peak season, the separate 'picking' garden on the estate provides hundreds of cut roses per week for display in Government House.

MANAGEMENT STRUCTURE

As at 30 June 2019, the Office of the Governor employed 45 full-time equivalent employees 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 a nominated head of Internal Audit.

A management group and various committees with specific responsibilities support the Official Secretary:

- The Executive Management Group is the Office's strategic agendasetting 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 address risk;
- The Workplace Health and Safety Committee (chaired by the Facilities and Operations Manager) advises on and monitors workplace health and safety issues;
- The Management Group comprises managers who provide specialist knowledge and guidance on the Office's key service delivery areas (Program Management, Facilities and Operations, and Hospitality Services) and who represent the views of staff at meetings, contribute to strategic decisionmaking and communicate decisions and information to their teams; and
- Project-specific working groups and sub-committees are assembled, when required, to work through major operational and strategic issues relevant to the day-to-day functioning of the Office of the Governor.

MEASURING CORPORATE GOVERNANCE

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

- Routinely reviewing and updating policies and standard operating procedures;
- Ensuring staff complete their mandatory training each year;
- Formalising risk management approaches including through the internal audit committee;
- Mitigating any risks identified during internal and external audits;
- Complying with the requirements of the Financial Accountability Act 2009 and Financial Performance Management Standard 2009; and
- Managing and monitoring the number of injuries or WorkCover claims and ensuring compliance with workplace health and safety regulatory frameworks.



Executive Management Group

The Executive Management Group is the Office's strategic agenda-setting and decision-making body. Membership of the Executive Management Group is:

- Official Secretary Air Commodore Mark Gower AM LVO OAM(Mil) MAICD
- Deputy Official Secretary
 Mrs Kate Hastings MAICD
- 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. He has held a number of company director appointments on government, commercial and not-for-profit boards. Air Commodore Gower is the Governor's senior adviser and is the designated accountable officer within the Office.

Mrs Kate Hastings MAICD

Mrs Kate Hastings was appointed to the position of Deputy Official Secretary in April 2018 and is responsible to the Official Secretary for the corporate, hospitality, administrative and operational activities of the organisation. 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.

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.

Ms Rosie Turnbull CPA GAICD

Ms Rosie Turnbull joined the Office of the Governor in 2009 and was appointed Chief Financial Officer in 2010, serving in that role until March 2019. Ms Turnbull previously held various roles in state and federal government.



Deputy Official Secretary Mrs Kate Hastings; Official Secretary Air Commodore Mark Gower AM LVO OAM (Mil); and Chief Financial and Governance Officer Mr Lyndon de Clercq.



X Report on Performance

CONSTITUTIONAL AND LEGAL

Supporting the Governor of Queensland in the execution of the Governor's constitutional responsibilities is the most important priority of the Office of the Governor.

The Governor is the representative in Queensland of Her Majesty Queen Elizabeth II, Queensland's Head of State. The Governor's primary constitutional responsibilities are ensuring that Queensland enjoys stable Government and is governed in accordance with the Constitution.

The Governor's constitutional duties 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 government.

The Governor is also responsible for summoning and dissolving Parliament, issuing writs for elections and State referenda, formally appointing all Ministers of the State, and granting Royal Assent to bills passed by Parliament.

The Office supported the Governor in the exercise of his constitutional duties prior to the Federal election in May 2019 when, following a Special Meeting of the Executive Council in April, His Excellency issued the writ for the election of one half of Senators from Queensland to serve in the Senate of the Parliament of Australia. In June 2019, the Governor received the return of the Senate Election writ endorsed with the names of the successful candidates and signed the Certificates of Results for the six elected senators.

The Office's support for the Governor in this instance included preparing briefing materials and liaising with a range of organisations and government agencies.

During the period under review, the Office also provided support for the Governor or Acting Governor in the exercise of the following constitutional and legal activities:

- Presiding over 44 meetings of the Executive Council, of which one was a special sitting and one was held in a regional centre;
- Assenting to 37 bills presented by the Legislative Assembly of Queensland;
- Signing delegations for Acting Ministers;
- Considering 206 complaints or requests for the Governor's intervention including petitions for pardon, commutation of sentence, remissions of a fine or penalty, and protests;
- In accordance with Section 36 of the Constitution of Queensland 2001 legislation, granting a pardon for Mr Kipper Billy, charged with an attack on a woman near Ipswich in 1861; and
- Assuming, as the longest-serving State Governor in Australia, the role of Administrator of the Government of the Commonwealth of Australia on three occasions, in the absence of the Governor-General.

The Office also supported the Honourable Chief Justice Catherine Holmes, the Honourable Justice Walter Sofronoff and the Honourable Justice Hugh Fraser in fulfilling the duties of Acting Governor, and supported the Honourable Chief Justice Catherine Holmes and the Honourable Justice Walter Sofronoff in fulfilling the duties of Deputy Governor.

In addition, the Office supported the Governor in hosting and attending numerous functions and events in support of all levels of government during the

- Supporting the work of Trade and Investment Queensland (TIQ) during official visits to the priority markets of Thailand and Vietnam;
- Hosting a Morning Tea for the finalists, judges and TIQ Commissioners for the 2018 Premier of Queensland's Export Awards; and
- Receiving briefings from local government authorities and government agencies throughout the State.



Extension of Governor's Term

In late 2018, Her Majesty The Queen approved the Premier of Queensland's recommendation that the initial five-year appointment of the current Governor, the Honourable Paul de Jersey AC, be extended by two years to July 2021. The Premier noted in her announcement that the Governor had made 'a significant contribution' to Queensland during his initial five-year appointment in areas, including community engagement through travel to regional areas of the State, overseas travel in support of Queensland trade and investment, and commemoration of the service and sacrifice of Australians in war.





Regional Travel in Response to Natural Disasters

In 2018/19, the Office of the Governor arranged and managed a substantial program of regional travel undertaken by the Governor and Mrs de Jersey to support Queenslanders affected by natural disasters.

These included the ongoing drought, with 65 percent of the State still drought-declared, the catastrophic bushfires in Central Queensland in November/December 2018, Cyclones Trevor and Owen in Far North Queensland in December 2018 and March 2019 respectively, and the major floods in February 2019 in Townsville and the Far North, North West and Central West areas of the State.

In early November 2018, His Excellency and Mrs de Jersey visited Winton and Longreach to thank stakeholders involved in drought relief efforts. They also inspected drought-relief infrastructure at Fernhurst, a property 35 km south of Longreach.

In early February 2019, the Governor visited the Mackay Regional Council area to be briefed on recovery efforts following the recent bushfires in Central Queensland and the progress of recovery efforts.

The Governor hosted a dinner in Mackay and attended community events in Finch Hatton, Eungella and Campwin Beach, in each case thanking and paying tribute to first responders and volunteers and speaking with community members about recovery efforts.

On 12–13 February, His Excellency and Mrs de Jersey travelled to Bundaberg to thank State Emergency Service and Rural Fire and Emergency Service personnel for their efforts in fighting the Central Queensland fires of late 2018, and those involved in subsequent recovery efforts.

Later in February, the Governor travelled to Townsville to meet with and thank Emergency Service personnel, support service providers, other staff and volunteers for their roles in emergency response and recovery during and after the unprecedented floods earlier in the month.

He also visited students from Oonoonba State School, which was severely affected by the Townsville floods, resulting in students being temporarily relocated to other schools.

His Excellency praised the leadership and resilience of the people of Townsville in the face of this unprecedented natural disaster.



The Governor was briefed by Richmond Mayor, Cr John Wharton, on flood impact and recovery while visiting North West Queensland in February 2019.



On 27 February, the Governor visited Hughenden, Richmond and Julia Creek following the damaging floods and accompanying heavy stock losses across the North West and Central West of the State. He met with local council representatives, emergency services personnel, support service providers, school students and staff, local community members and business owners.

Also during this period, His Excellency was briefed at the Queensland Emergency Management Centre in Brisbane on threats to communities such as Cyclone Owen. At appropriate times, he also contacted mayors of the regional councils and shires threatened or affected by natural disasters in order to remain as well-informed as possible about the welfare of communities in these areas.

In all of his visits, His Excellency thanked all those who responded to the disruption of lives and livelihoods in the areas affected, and paid tribute to the generosity, strength, resilience and optimism of Queenslanders in highly challenging and often distressing circumstances.

Report on Performance (cont.)

CEREMONIAL

In 2018/19, the Governor officiated at a wide range of ceremonial and celebratory occasions and commemorations.

Many of the ceremonies presided over by the Governor formally recognise outstanding contributions by Queenslanders and Queensland organisations to their communities. Twice every year, following the announcement of Australian Honours lists in January and June, the Governor and Mrs de Jersey host a number of investiture ceremonies at which residents of Queensland are presented by the Governor with honours and awards under the Australian Honours System. There were 21 such ceremonies hosted in 2018/19, four of which were held in regional areas of the State. They recognised 367 recipients of Australian honours, awards and bravery decorations and welcomed 1,457 guests, representing a significant increase in the number of awards and ceremonies over previous years.

These investiture ceremonies require highly coordinated efforts by all Government House staff to ensure that the ceremonies are organised to the highest standards and are carried out with the appropriate balance of formality, dignity, and welcoming hospitality for awardees and their guests.

The Governor hosted His Royal Highness Prince Andrew, Duke of York, at Government House in November 2018 including a luncheon and a State Dinner. The Governor also had an audience with His Royal Highness Prince Edward, Earl of Wessex, in London in the same month.

As the representative in Queensland of the Head of State, Her Majesty The Queen, the Governor received calls from visiting Heads of State and Government, High Commissioners, Ambassadors, other diplomatic representatives, and other dignitaries from foreign countries during 2018/19.

The Office provides briefing and other support for the Governor for these calls, whose objective is to enhance Queensland's relationships with the State's international partners and to highlight Queensland's strengths and advantages.

Among other ceremonial occasions in 2018/19 for which the Office supported the Governor's participation were His Excellency's attendance at, hosting of, or support for a wide variety of awards ceremonies including:

- 2018 Queensland Training Awards;
- Master Builders 2018 Queensland Housing and Construction Awards;
- 2018 Queensland Business Leaders Hall of Fame induction ceremony;
- Australian Library and Information Association Australian Library Design Awards;
- Duke of Edinburgh International Award Gold Awards;
- Defence Reserves Support Council Queensland 2019 Prince of Wales and Tasman Scheme Awards;
- 2018 Winston Churchill Fellowship Awards;
- Royal Historical Society of Queensland's John Douglas Kerr Medal of Distinction;
- Royal Brisbane and Women's Hospital Foundation Research Grants Awards; and
- 2018 Pierre de Coubertin Awards.

The Governor's ceremonial role also includes participation at military commemorations, anniversaries, celebrations and special occasions of State and national significance.

The Office provided extensive support for the Governor, and Honorary Aides-de-Camp representing the Governor, in attending a substantial number of Australian Defence Force-related commemorations, anniversaries, and other events in 2018/19 including:

- Ceremonies in London and northern France commemorating the centenary of the end of World War I:
- The Anzac Day Dawn Service, March and Students' Commemoration;
- Anzac-related commemorations in the regional centres of Roma and Winton, and at the Queensland Museum, the Queensland Maritime Museum, St John's Cathedral, and St Barnabas Church Red Hill;
- Laying a wreath and poppies during a visit to Thailand's Kanchanburi Cemetery to honour more than 1000 Australian prisoners-of-war who died building the Thailand-Burma railway in World War II;
- Commemorative Service for the 76th Anniversary of the sinking of the Hospital Ship Centaur;
- National Servicemen's Remembrance Day 2019;
- Events relating to Air Force Week 2019 and the 118th anniversary of the founding of the Australian Army; and
- A luncheon on board the visiting Australian Navy vessel HMAS Canberra and a reception at Government House for officers and crew of HMAS Brisbane on the ship's first visit to its namesake city.



Centenary of World War I Armistice

The year 2018 marked the last year of centenary commemorations of World War I. The Armistice ending the war came into effect on 11 November 1918, known as Remembrance Day.

The Office of the Governor supported the Governor in representing all Queenslanders at major Armistice Centenary commemorations in the United Kingdom and France to honour the service and sacrifice of Australian and, in particular, Queensland servicemen and women.

His Excellency and Mrs de Jersey laid a wreath at the Remembrance Day Service at Hyde Park Corner in London on 10 November and at a commemorative service on 11 November at the Australian National Memorial in Villers Bretonneux, a Western Front battlefield in northern France particularly associated with the courage and sacrifice of Australian soldiers.

The Governor highlighted the personal cost of World War I, laying a poppy made by Mrs Elaine Kieseker from the Queensland Country Women's Association (QCWA) Highfields Branch, near Toowoomba, at the gravesite of Private William Henry McRae, from South Brisbane.

At nearby Heath Cemetery in Harbonnières, the Governor laid QCWA poppies at the gravesites of Lieutenant Cecil Arthur Auchterlonie, born in Gympie, and Private Ray Clarence Lucas, from Goondiwindi.

Queensland soldiers in World War I were also the theme of the Governor's address at the Dawn Service on Anzac Day 2019. His Excellency related Lieutenant Auchterlonie's powerful personal story as representative of the courage and humbling legacy of the ANZACs – surviving Gallipoli where two of his brothers died, being seriously wounded on the Western Front but returning to combat and being killed trying to protect his men.

The Governor also highlighted as a close and enduring connection with the ANZACs the almost 27,000 photographic portraits of newly enlisted soldiers taken at Enoggera in Brisbane in 1914–18, now preserved and digitised by the State Library of Queensland.

Among other World War I commemorations, the Governor opened the Queensland Maritime Museum's Project Poppy 100 in October 2018.



The Governor and Mrs de Jersey visited Heath Cemetery, Harbonnières, outside Villers-Bretonneux, France, on Remembrance Day 2018.



This tribute to the fallen features a large poppy wall mural, a sensory garden, and a two-metre poppy sculpture on the mast of *HMAS Diamantina*.

In separate commemorations, in November 2018 the Governor and Mrs de Jersey travelled to Hellfire Pass and the Kanchanburi War Cemetery in Thailand to pay tribute to Australians who died building parts of the Thai-Burma railway for the Japanese in World War II.

The Governor and Mrs de Jersey laid QCWA poppies at the graves of Queensland soldiers Bombardier Jack Ewing and Gunner Sete Ewing, and laid a wreath at the Cross of Sacrifice honouring the more than 1,000 Australian prisoners-of-war buried in the cemetery.

In the period under review, His
Excellency also visited the ANZAC
Legacy Gallery at the Queensland
Museum, and attended services
honouring Australian National
Servicemen, those who served in
Bomber Command in World War II,
and commandos lost in the Operation
RIMAU attack on Singapore in 1944.

Report on Performance (cont.)

COMMUNITY ENGAGEMENT

In 2018/19, the Office supported the Governor and Mrs de Jersey's substantial program of community engagement, including through an extensive program of travel to regional, rural and remote centres in the State. This program continued to honour the Governor's pledge, at his swearing in in July 2014, to be "a Governor for all Queenslanders".

In 2018/19, the Office coordinated 70 visits to regional locations. This program included visits to regional council areas and shires severely affected by floods, fires, and drought. In early 2019, the Governor visited Bundaberg, Mackay and nearby Finch Hatton, Eungella and Campwin Beach, following major bushfires in Central Queensland in late 2018. In February 2019, His Excellency visited Townsville, Richmond, Julia Creek and Hughenden in the aftermath of record flooding in those areas. The Governor and Mrs de Jersey also visited Winton and Longreach to support communities affected by the ongoing drought.

Speaking for all Queenslanders, the Governor expressed his support and concern for the affected communities in all of these locations. His Excellency thanked all those who had assisted communities during these major emergencies and throughout the ongoing recovery period.

The fourth Regional Government House of the Governor's tenure was held in August 2018 and was based in Cairns and Weipa. In addition to these two centres, the Governor and Mrs de Jersey visited Georgetown, Palm Island, Pormpuraaw and Kowanyama. His Excellency also visited Blackall on the return trip to Brisbane. Establishing a base for Government House in regional centres enabled the Governor, supported by Mrs de Jersey, to engage personally and in more depth with the people of the region at community events held throughout his visit.

In total, the Governor's six-day program comprised 39 events, seven media interviews, and 11 speeches across seven locations and an equal number of regional council or shire areas. The program involved almost 6,000 kilometres of air travel.

During the period under review, the Governor visited a number of other regional locations including Charters Towers, Roma, Yarrabah and Hungerford, a small township more than 1,000 kilometres south-west of Brisbane, on the border with New South Wales. In two visits to Charters Towers, His Excellency opened the 137th Show and the 48th Isolated Children's Parents' Association Conference. In Roma, the Governor attended the commemoration of the centenary of the Roma Heroes' Avenue. During his visit to Yarrabah, His Excellency was briefed by the Shire Council, spoke to students at Yarrabah State School, and met community representatives at a morning tea. At Hungerford, the Governor officially opened the 30th Hungerford Field Day.

The Governor joined communities in celebrating important local anniversaries and events in 2018/19. These included the 60th anniversary of the Queensland Council of Social Services, the 90th anniversaries of St George's Greek Orthodox Church in South Brisbane and the Blackall Flower Show, the centenaries of Coolangatta State School and Sacred Heart Catholic Church Paddington, and the 150th anniversaries of Petrie Terrace State School and Brisbane Grammar School.

The Governor and Mrs de Jersey are patrons of a wide range of community-based, non-government organisations. The Office of the Governor supported these patronage relationships by coordinating 82 events in which His Excellency and Mrs de Jersey participated in support of the work of these organisations. The Office worked with an extensive network of patron and non-patron charities, associations, institutions and other non-government organisations throughout 2018/19 to support their work in the community.

In order to highlight for the community the unique historical and heritage significance of the Government House estate, Fernberg was once again included in Brisbane Open House in 2018. A total of 840 people pre-registered for tours through the House conducted by a team of Government House Volunteer Guides. In addition, the Office coordinated the Christmas Lights display over 10 nights in December 2018 and Open Day in June 2019, during which visitors undertook guided tours through the House and gardens.

Providing opportunities for Queenslanders to engage with the heritage, cultural and environmental values of Government House requires a high volume of planning, administrative and logistical work by the Office of the Governor.

In 2018/19, 19,253 visitors came through the gates of Fernberg, including:

- 7,926 visitors who attended Government House Christmas Lights from 7 to 16 December;
- 2,366 visitors who attended the October 2018 Brisbane Open House and June 2019 Open Day;
- 1,821 participants in Government House public tours and group tours; and
- Guests at formal receptions, luncheons and dinners in support of Queenslanders who have made outstanding contributions to the State.

The Office incorporates a wide range of community events in many parts of the State into the Governor's official program to support, encourage and inspire all Queenslanders, and to contribute to the advancement of Queensland. In 2018/19, in support of this program of community engagement, the Governor attended 491 community and civic events. The Office prepared 323 draft speeches and messages for the Governor's consideration and use, and coordinated the despatch of 1,183 congratulatory messages to Queenslanders celebrating milestone birthdays and anniversaries.

The Office continues to support the Governor in his engagement with the community through the Government House website and social media accounts on Facebook, Twitter and Instagram. The Vice-Regal News, which records all vice-regal engagements, continued to be published on the Government House website (www.govhouse.qld.gov.au), and on the Governor's official Twitter account (@QldGovernor) in real time.



The Office of the Governor supports His Excellency visiting and thanking members of the community who serve for the benefit of others. The Governor is pictured here with senior officers at RAAF Base Amberley.





Report on Performance (cont.)





A Galah atop a nesting box in the grounds of the Government House estate.

Government House Estate – Nesting Boxes

Thirty nesting boxes have been placed in nine species of native trees in the ten hectares of well-preserved native bushland that forms part of the Government House estate. The nesting boxes, of various sizes and locations, encourage an even wider variety of species to rest, nest and breed on the estate. The boxes are designed to attract lorikeets and larger parrot species, owls, ducks, microbats and sugar gliders. This initiative is part of the Government House Bushland Management Plan and seeks to increase the biodiversity and therefore the environmental health of the bushland.

PRESERVING THE GOVERNMENT HOUSE ESTATE

Queensland's Government House, also known as Fernberg, is a heritage-listed, State-owned residence in a 14-hectare estate that comprises four hectares of buildings and formal gardens, and 10 hectares of well-preserved remnant bushland. The estate is of high historical, cultural and environmental significance and has accommodated the functions of Queensland's vice-regal representatives since 1910.

In 2018/19, the Office of the Governor, in partnership with the Queensland Department of Housing and Public Works, continued to balance the horticultural requirements of the extensive formal gardens with those needed to protect and enhance the natural and biodiversity values of the remnant bushland.

In accordance with the Government House Bushland Management Plan, a total of 30 nesting boxes were placed in nine species of native trees in the bushland area with a view to enhancing the habitat value and consequently the biodiversity of the estate by encouraging more sugar gliders and microbats and additional species of native birds to shelter, nest and breed on the estate.

The construction of a pathway from the main Vice-Regal Drive to the Pavilion area has improved access for visitors to the grove of Camellia japonica cultivars that were planted at the initiative of Lady Campbell during the tenure of Sir Walter Campbell (1985–92). In addition, the pathway provides new sightlines to other notable parts of the estate and substantially improves access to the Pavilion area for visitors and staff supporting events held there.

The pathway is officially designated the Bick and Bailey Corridor after the two distinguished horticulturalists who worked together to create the lawns and gardens of Government House in 1910.

The horticultural team coordinated a successful weed reduction program to reduce the impact on the estate's remnant bushland of invasive weeds, including Cats Claw and Mother of Millions, which compete with native plants and affect the environmental value of the bushland.

The team also coordinated the installation of a less visible, more weatherproof and more flexible-use irrigation system on the estate.

Overall, the Office managed the annual schedule of works to reduce wear on the fabric of the estate while maximising access to the gardens and grounds for Queenslanders who visited Government House on significant occasions in 2018/19.



EFFECTIVE MANAGEMENT

The Office of the Governor's Strategic Plan provides a framework to guide and measure the performance of the Office and its service delivery in supporting the Governor and providing effective stewardship of the Government House estate. The Strategic Plan also articulates the Office's corporate goals and values and its strategic activity and performance measures.

In 2018/19, the Office of the Governor undertook the following activities:

- Delivered and reviewed its
 Operational Plan, ensuring its
 alignment with the goals, objectives
 and values of the updated Strategic
 Plan 2018–23;
- Adopted best practice approaches and instilled a culture of continuous improvement;
- Renewed key policies to ensure compliance with relevant legislative frameworks;
- Continued to update Standard
 Operating Procedures and refine
 roles, enhance coordination
 between business units, and provide
 effective succession planning;
- Identified risks to inform an ongoing Business Continuity Plan;
- implemented additional elements of the Bushland Management Plan, which guides sensitive development and regeneration of the significant natural bushland on the estate:
- Continued to implement the Vernon cultural assets management system;
- Provided training and development to ensure all employees are well-equipped to deliver and develop their role in the Office, and used a standardised approach for policies and procedures related to Equal Employment Opportunity, Workplace Health and Safety, and Code of Conduct;

- Monitored the estate-wide Safety Management System to provide a safe work environment for employees and visitors to Government House and to ensure legislative obligations are met;
- Continued to use data derived from IT systems to inform program planning and considerations, budget decisions, workloads and staffing; and
- Enhanced the public accountability of the Governor's role and program through a growing, active online presence, including on several appropriate social media platforms.

The ongoing development, implementation and review of management practices will ensure that the Office is well placed to operate in the current business environment and meets the expectations of the Governor and of contemporary Queensland society.

During 2018/19, staff turnover was 20 percent, with nine staff members leaving during the financial year. Two redundancy packages were paid during the period. The Office continued to provide a stable working environment for employees of the Office of the Governor through targeted recruitment practices, appropriate induction processes, a performance planning and development framework, industrial agreements, human resources policies comparable with those in the public sector, and a structured annual training program with expanded online content.





Sustainability Initiatives

Government House initiatives designed to support the sustainability of its operations include discontinuing the use of plastic straws, which have been replaced with metal straws that are sanitised and reused, and the replacement of plastic carbonated water bottles by tap water that is filtered and carbonated on-site. In addition, all green waste produced in the kitchens is composted on the Government House estate. These practices reduce general waste including single-use plastic items and the carbon footprint of transporting these items from their place of manufacture.



Report on Performance (cont.)



Pecans from Junction View in the Lockyer Valley, one of the many examples of fresh Queensland produce used at Government House.

Queensland Produce

Government House luncheons, dinners and receptions promote excellent Queensland produce to local, interstate and international guests. Produce is sourced from all over the State, often from smaller, family-run regional businesses. Products served include wine from the Granite Belt; beef from the Maranoa, Diamantina and Goondiwindi regions; dairy products from the Gold and Sunshine Coast hinterlands; seafood from the Gold Coast, Hervey Bay, Bundaberg, Cape York, and the Torres Strait; fruit and vegetables from the Lockyer Valley and the Darling Downs; and vanilla and chocolate from the Daintree region.

PROMOTING QUEENSLAND

The Office of the Governor assists the Governor to promote Queensland's trade, investment, business, and cultural interests for the advancement of the State, and to strengthen bilateral economic links and community and cultural ties within Australia and overseas. These objectives were met in 2018/19 by the following activities:

- Hosting at Government House international delegations and visiting dignitaries, and events promoting bilateral trade, business and cultural relationships;
- Attending events outside
 Government House that promote
 Queensland's interests;
- Supporting Queensland's goods and services exports, investment, business, defence and cultural interests, through overseas visits, events at Government House and externally; and
- Promoting the quality of Queensland food and wine by sourcing products for Government House dinners, luncheons and receptions from Queensland producers whenever possible.

As the representative of Queensland's Head of State, the Governor received 13 calls by Heads of State, Heads of Government, High Commissioners, Ambassadors, Consuls-General, and other foreign dignitaries at Government House. These calls aimed to broaden and strengthen the State's relationships with international partners, including those which are major markets for Queensland exports.

During the reporting period, the Governor and Mrs de Jersey travelled to Thailand and Vietnam in support of Queensland's trade, business and cultural objectives.

The Governor's program in Thailand included a visit to the Sustainable Development Foundation in Bangkok, and a lunch hosted by the Foreign Minister of Thailand. His Excellency also hosted a Trade and Investment Round Table to promote Queensland as an economic partner for Thailand.

In Vietnam, the Governor visited Ho Chi Minh City and Hanoi. His Excellency's program included witnessing an MOU between Griffith University and a Vietnamese counterpart institution in Ho Chi Minh City, and in Hanoi a meeting with the Vice-President of Vietnam, a Trade and Investment Round Table, and a meeting with Vietnamese alumni of Queensland educational institutions.

The Office maintains a State-wide network of producers and suppliers of high-quality Queensland products. These include a substantial number of small-to-medium enterprises, often family-owned and operating in regional areas of the State. The network includes an indigenous enterprise in the Torres Strait harvesting seafood using traditional methods.



Bick and Bailey Corridor

May 2019 marked the completion of a pathway that provides enhanced access to parts of the eastern side of the Government House estate for visitors and guests, and facilitates movement by Government House personnel, including small vehicle access, through the area.

The project commenced in December 2018 and involved the construction of a 2.4-metre wide corridor from the main Vice-Regal Drive through to an existing concrete pathway leading down to the Pavilion, a venue in the Government House grounds for vice-regal events.

The 96-metre corridor comprises a new 33-metre raised wooden boardwalk and balustrade linked with new or existing bitumen and concrete sections.

The boardwalk skirts the grove of Camellias (*japonica* species) that was a contribution to the Government House estate by Lady Campbell, spouse of Sir Walter Campbell, the 21st Governor of Queensland (1985–92).

The walkway passes between native vegetation along the eastern side of the estate and the eastern edge of the formal zone of lawns, flower beds, and rockeries.

The corridor provides enhanced access to and new views of 'classical' features of the gardens, including the Camellia Grove, the Rose Rockeries and the Bromeliad Collection, and vistas through the bushland and gardens down to the Kevin Beattie–designed Ponds area.

The pathway also highlights the native bushland in this section of the grounds including remnant Iron Bark trees, Queensland Box and Grey Gums. Consistent with the overall character of the formal gardens created when the estate became Government House in 1910, native species are interlaced along the corridor with exotics including jacarandas, palms and creepers.

The Governor has agreed that the pathway be officially named the Bick and Bailey Corridor, honouring Ernest Walter Bick, the first head gardener at Government House Paddington, and John Frederick Bailey, who was the Curator of the Brisbane Botanic Gardens at the time.

Bick and Bailey worked closely together to create the lawns and gardens for the 'new' Government House when Sir William MacGregor became the first Governor to reside there in 1910.

The corridor has a number of practical applications. It is trafficable by electric buggy which can be used to support official functions held in the Pavilion. It also facilitates movement by horticultural staff between the formal garden zone and the horticultural precinct.

In addition to the new sections, the project featured widening of an existing concrete pathway, re-surfacing of the narrower path through the Camellia Grove, reusing of old stone displaced by construction, providing seating, and extensive new planting along sections of the corridor.

In accordance with the Government House team's ongoing careful stewardship of the heritage-listed estate, established trees were protected during construction and techniques such as water excavation were used to minimise the impact on the foliage and roots of existing plants.



The Bick and Bailey Corridor under construction.



X Financial Overview

The Office of the Governor has finalised another successful year with a breakeven operating result and a strengthened cash position of \$1,703,000.

Total appropriation revenue for 2018/19 was \$7,045,000, all of which was provided through Queensland Government appropriation.

Total expenses of the Office increased by 2.53 percent compared to the previous year. Salaries and employee related expenses represented the largest expenditure item at \$5,009,000.

EXPENDITURE 2018/19

The operating expenses for 2018/19 are outlined in the graph.

The Office of the Governor's net asset position as at 30 June 2019 was \$3,415,000 (up from \$2,985,000 in 2017/18).

The Queensland Audit Office undertook an independent audit of the Office of the Governor's financial report for 2018/19. 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 2018 to 30 June 2019 and of the financial position as at 30 June 2019.

CONSULTANCIES

The Office engaged two consultants during 2018/19 for arborist advice, at a cost of \$4,402 as well as soil testing and irrigation design, at a cost of \$4,590.

OVERSEAS TRAVEL

During 2018/19, His Excellency and Mrs de Jersey travelled overseas on three occasions, visiting: London and northern France for centenary commemorations of the end of World War I; Vietnam in support of Queensland trade and investment and cultural endeavours; and Thailand in support of trade and investment and cultural endeavours. The Official Secretary travelled to Canada to attend the 4th Conference on the Crown.

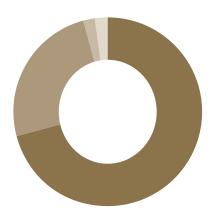
The total cost of the Official program of international travel was \$139,377. The Governor was accompanied on these occasions by either the Official Secretary or the Deputy Official Secretary and an Aide.

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.

2018/19 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 him 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%)
- Supplies and services (25%)
- Depreciation and amortisation (2%)
- Other expenses (2%)



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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 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:

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

Statement of Comprehensive Income

For the year ended 30 June 2019

OPERATING RESULT	Notes	2019 Actual \$'000	2019 Original Budget \$'000	Budget Variance* \$'000	2018 Actual \$'000
Appropriation revenue	B1-1	7,045	7,174	(129)	6,931
User charges and fees Grants and contributions	54.0	12	-	12	6
Total revenue	B1-2 _	40	7 474	40	42
rotar revenue		7,097	7,174	(77)	6,979
Gain on disposal of assets		-	-	-	9
Total Income	_	7,097	7,174	(77)	6,988
EXPENSES Employee expenses Supplies and services Depreciation and amortisation Other expenses Total Expenses	B2-1 B2-2 C3-1, C4-1 B2-3 _	5,009 1,796 139 153 7,097	5,367 1,674 109 24 7,174	(358) 122 30 129 (77)	4,556 2,111 205 50 6,922
Operating Result for the Year	- =		<u>-</u>	<u>-</u>	66
OTHER COMPREHENSIVE INCOME					
Items that will not be reclassified to Operating Result					
Increase/(Decrease) in asset revaluation surplus Total for Items that will not be reclassified to Operating Result	C7-3 _	131 131	<u>-</u>	131 131	<u> </u>
Total Other Comprehensive Income	_	131		131	
TOTAL COMPREHENSIVE INCOME	=	131		131	66

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

Statement of Financial Position

As at 30 June 2019

Current Assets	Notes	2019 Actual \$'000	2019 Original Budget \$'000	Budget Variance* \$'000	2018 Actual \$'000
Cash and cash equivalents	C1	1,703	1,413	290	1,487
Receivables	C2	1,703	124	15	105
Inventories	02	52	38	14	37
Prepayments		44	8	36	67
Total Current Assets	_	1,938	1,583	355	1,696
Non-Current Assets					
Intangible assets		-	-	-	2
Heritage and cultural	C3	1,380	1,249	131	1,249
Plant and equipment	C3 _	728	634	94	566
Total Non-Current Assets	_	2,108	1,883	225	1,817
Total Assets	=	4,046	3,466	580	3,513
Current Liabilities					
Payables	C5	445	296	149	339
Accrued employee benefits	C6 _	186	197	(11)	189
Total Current Liabilities	_	631	493	138	528
Total Liabilities	=	631	493	138	528
Net Assets	_ =	3,415	2,973	442	2,985
Equity					
Contributed equity	C7-1	2,052	1,741	311	1,753
Accumulated surpluses		478	478	-	478
Asset revaluation surplus	C7-3	885	754	131	754
Total Equity	=	3,415	2,973	442	2,985

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

Statement of Changes in Equity

For the year ended 30 June 2019

	Notes	Contributed Equity \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus \$'000	TOTAL \$'000
Balance as at 1 July 2017 Operating Result		1,756	412	754	2,922
Operating result for the year		-	66	-	66
Other Comprehensive Income - Increase/(Decrease) in asset revaluation surplus		-	-	-	-
Total Comprehensive Income for the Year	-	-	66	-	66
Transactions with Owners as Owners:					
Net transfers in/(out) from other Queensland Government entities - Appropriated equity injections	C7-2 C7-2	(53) 50	-	-	(53) 50
Net Transactions with Owners as Owners	-	(3)	-	-	(3)
Balance as at 30 June 2018	=	1,753	478	754	2,985
Balance as at 1 July 2018 Operating Result		1,753	478	754	2,985
Operating result for the year		-	-	-	-
Other Comprehensive Income - Increase/(Decrease) in asset revaluation surplus		-	-	131	-
Total Comprehensive Income for the Year	-	-	-	131	131
Transactions with Owners as Owners:					
Net transfers in/(out) from other Queensland Government entities	C7-2	-	-	-	-
- Appropriated equity injections	C7-2 -	299	<u>-</u>	-	299
Net Transactions with Owners as Owners	-	299	-	-	299
Balance as at 30 June 2019	=	2,052	478	885	3,415

The accompanying notes form part of these statements.

Statement of Cash Flows

As at 30 June 2019

CASH FLOWS FROM OPERATING ACTIVITIES Inflows:	Notes	2019 Actual \$'000	2019 Original Budget \$'000	Budget Variance* \$'000	2018 Actual \$'000
Service appropriation receipts		7,045	7,174	(129)	6,931
User charges and fees GST input tax credits from ATO		12 174	-	12 174	6 179
GST collected from customers Outflows:		4	-	4	4
Employee expenses Supplies and services		(5,038) (1,790)	(5,367) (1,674)	329 (116)	(4,563) (2,218)
GST paid to suppliers		(169)	(1,074)	(169)	(176)
GST remitted to the ATO Other		(4) (18)	(24)	(4) 6	(4) (30)
Net cash provided by operating activities	CF-1	216	109	107	129
CASH FLOWS FROM INVESTING ACTIVITIES Inflows:					
Sales of plant and equipment Outflows:		-	-	-	14
Payments for plant and equipment	_	(130)	(64)	(66)	(171)
Net cash provided by (used in) investing activities	_	(130)	(64)	(66)	(157)
CASH FLOWS FROM FINANCING ACTIVITIES Inflows:					
Equity Injections Outflows:		129	-	129	50
Equity withdrawals	_				(53)
Net cash provided by (used in) financing activities	-	129	<u> </u>	129	(3)
Net increase (decrease) in cash and cash equivalents Cash and cash equivalents at beginning of financial year		215 1,487	45 1,368	170 119	(31) 1,518
Cash and cash equivalents at end of financial year	=	1,702	1,413	289	1,487
*An explanation of major variances is included at Note E1 The accompanying notes form part of these statements.					
NOTES TO THE STATEMENT OF CASH FLOWS CF-1 Reconciliation of Operating Result to Net Cash Provi	dad by Opara	ting Activities			
of -1 Reconciliation of Operating Result to Net Gash Provi	ded by Opera	ting Activities		2019	2018
Operating Surplus/(deficit)				\$'000 -	\$'000 66
Non-Cash items included in operating result: Depreciation and amortisation expense				400	205
Net gains on disposal of plant and equipment				139 -	(9)
Change in assets and liabilities				(24)	00
(Increase)/decrease in receivables (Increase)/decrease in inventories				(34) (14)	22 1
(Increase)/decrease in prepayments Increase/(decrease) in accounts payable				23 187	(59) (73)
Increase/(decrease) in accrued employee benefits				(3)	`(9)
Increase/(decrease) in deferred appropriation payable to Con Net Cash Provided by Operating Activities	nsolidated Fur	nd		(82) 216	(15) 129
· · · ·					

Notes to the Financial Statements

For the year ended 30 June 2019

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 42 of the *Financial and Performance Management Standard* 2009. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2018.

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 2017/18 financial statements.

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.

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.

Notes to the Financial Statements

For the year ended 30 June 2019

SECTION 1 - ABOUT THE OFFICE AND THIS FINANCIAL REPORT

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 the following service - 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.

Notes to the Financial Statements

For the year ended 30 June 2019

SECTION 2 - NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 APPROPRIATION REVENUE

2019 \$'000	2018 \$'000
* 333	7 3 3 3
7,174	6,968
(129)	(37)
7,045	6,931
180	195
(99)	(180)
7,126	6,946
(170)	-
89	(15)
7,045	6,931
	7,174 (129) 7,045 180 (99) 7,126 (170) 89

Accounting Policy - Appropriation Revenue

Appropriations provided under the Appropriation Act 2018 are recognised as revenue when received. Transfers from departmental services to equity adjustment reflect a funding swap from departmental services to equity. (C7-2). Queensland Treasury approved the Office's request to carry forward part of the appropriation (\$99,000) into 2019/20. This has been recognised as appropriation funding payable to the Consolidated Fund.

B1-2 GRANTS AND CONTRIBUTIONS

	\$'000	\$'000
Services received below fair value:	7	****
Archival services - Queensland State Archives	40	42
Total	40	42

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.

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

B2-1 LIM EGTEL EXTENDED		
	2019	2018
	\$'000	\$'000
Employee Benefits:		
Wages and salaries	3,855	3,533
Employer superannuation contributions	413	379
Long service leave levy/expense	83	74
Annual leave levy/expense	309	277
Employee Related Expenses:		
Workers' compensation premium	22	21
Fringe Benefits Tax	233	210
Other	94	62
Total	5,009	4,556
	2019	2018
	No.	No.
Full-Time Equivalent Employees	45	44

2040

2040

Notes to the Financial Statements

For the year ended 30 June 2019

SECTION 2 - NOTES ABOUT OUR FINANCIAL PERFORMANCE

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 QSupe defined benefit plan as determined by the employee's conditions of employment.

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

<u>Defined benefit plan</u> - 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 obligation 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.

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.

2019

2018

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

B2-2 SUPPLIES AND SERVICES

	2019	2010
	\$'000	\$'000
Contracted Services	277	665
Household costs	411	379
Administration costs	537	500
Estate Operations	213	233
Travel (1)	282	224
Motor vehicle running costs	41	63
Repairs and Maintenance	35	47
Total	1,796	2,111

Disclosure - Travel

(1) 2019: Travel includes overseas travel expenditure of \$139,377 paid by the Office for travel to London and France (\$70,213), Vietnam (\$28,852); Thailand (\$26,925) and Canada (\$13,387).

Notes to the Financial Statements

For the year ended 30 June 2019

SECTION 2 - NOTES ABOUT OUR FINANCIAL PERFORMANCE

B2-3 OTHER EXPENSES

	2019	2018
	\$'000	\$'000
Queensland Audit Office - external audit fees for audit of the financial statements (1)	18	17
Insurance Premiums – QGIF	6	6
Deferred appropriation payable to Consolidated Fund (expense) (2)	89	(15)
Storage services received free of charge from Queensland State Archives (3)	40	42
Total	153	50

Audit fees

(1) Total audit fees quoted by the Queensland Audit Office relating to the 2018/19 financial statements are \$17,700 (2017/18: \$17,300). There are no non-audit services included in this amount.

Deferred appropriation payable to Consolidated Fund

(2) Deferred appropriation payable to Consolidated Fund (expense) reflects the difference between the prior year (\$180,000) and current year (\$99,000) amounts, after adjusting for an amount reclassified from deferred appropriation payable to equity (\$170,000).

Storage Service Received Free of Charge from Queensland State Archives

(3) 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 2019

SECTION 3 - NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

2019 2018 \$'000 \$'000 Cash at bank 1,703 1,487 Total 1,703 1,487

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

	2019	2018
	\$'000	\$'000
Trade Debtors	2	33
GST receivable	43	32
Annual leave reimbursements	64	40
Long service leave reimbursements_	30	
Total	139	105

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	l Cultural	Plant and Ed	quipment	Tota	ıl
	2019	2018	2019	2018	2019	2018
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	1,380	1,249	1,371	1,097	2,751	2,346
Less: Accumulated depreciation	-	-	(643)	(531)	(643)	(531)
Carrying amount at 30 June 2019	1,380	1,249	728	566	2,108	1,815
Represented by movements in carrying amount:					-	
Carrying amount at 1 July	1,249	1,199	566	643	1,815	1,842
Acquisitions	-	50	299	56	299	106
Disposals	-	-	-	(5)	-	(5)
Transfers	-	-	-	-	-	-
Depreciation	-	-	(137)	(129)	(137)	(129)
Net revaluation increments / (decrements) in asset revaluation surplus	131	-	-	-	131	-
Carrying amount at 30 June 2019	1,380	1,249	728	566	2,108	1,815

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 the following thresholds in the year of acquisition are reported as plant and equipment in the following classes:

Plant and equipment \$5,000
Other (including heritage & cultural) \$5,000

Notes to the Financial Statements

For the year ended 30 June 2019

SECTION 3 - NOTES ABOUT OUR FINANCIAL POSITION

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 Housing and Public Works.

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 2015/16 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. 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.

In 2018/19 the advice on valuations received for heritage and cultural assets held by the Office was reported in the annual financial statements.

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.

Notes to the Financial Statements

For the year ended 30 June 2019

SECTION 3 - NOTES ABOUT OUR FINANCIAL POSITION

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.

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.

Notes to the Financial Statements

For the year ended 30 June 2019

SECTION 3 - NOTES ABOUT OUR FINANCIAL POSITION

C4 INTANGIBLES AND AMORTISATION EXPENSE

C4-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Software internally generated: at cost	
	2019	2018
	\$'000	\$'000
At cost	505	505
Less: accumulated amortisation	(505)	(503)
Carrying amount 30 June		2
Represented by movements in carrying amount:		
Carrying amount at 1 July	2	78
Amortisation	(2)	(76)
Carrying amount at 30 June		2

C4-2 RECOGNITION AND MEASUREMENT

Accounting Policy

Intangible assets of the Office comprises internally developed software. Intangible assets with a historical cost or other value equal to or greater than \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any training costs are expensed as incurred.

There is no active market for any of the Office's intangible assets. As such, the assets are recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses.

Costs associated with the internal development of computer software are capitalised and amortised under the amortisation policy below.

C4-3 AMORTISATION EXPENSE

Accounting policy

All intangible assets of the Office have finite useful lives and are amortised on a straight line basis over their estimated useful life to the Office. Straight line amortisation is used reflecting the expected consumption of economic benefits on a progressive basis over the intangible's useful life. The residual value of the Office's intangible assets is zero.

Useful life

Key Estimate: For each class of intangible asset the following amortisation rates are used:

Intangible asset

Software internally generated

14.0% - 33.0%

C5 PAYABLES

	2019	2018
	\$'000	\$'000
Trade creditors	262	91
Sundry Accruals	84	68
Deferred appropriation payable to Consolidated Fund	99	180
Total	445	339

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.

Notes to the Financial Statements

For the year ended 30 June 2019

SECTION 3 - NOTES ABOUT OUR FINANCIAL POSITION

C6 ACCRUED EMPLOYEE BENEFITS

2019	2018
\$'000	\$'000
88	98
79	72
19_	18
186	189
	\$'000 88 79 19

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.

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

	2019 \$'000	2018 \$'000
Budgeted equity adjustment appropriation	-	(53)
Treasurer's Transfers (1)	129	37
Deferred appropriation payable reclassified as equity (2)	170	-
Unforeseen expenditure		13
Equity adjustment recognised in Contributed Equity	299	(3)

Treasurer's Transfers (1)

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 Premier and Cabinet to undertake security capital improvements.

Deferred appropriation payable reclassified as equity (2)

Deferred appropriation payable reclassified as equity to fund capital purchases, including assets to support horticultural services provided by the Office.

C7-3 REVALUATION SURPLUS BY ASSET CLASS

	\$'000
Balance – 1 July 2017	754
Revaluation increment/(decrement)	-
Balance - 30 June 2018	754
Revaluation increment/(decrement)	131
Balance - 30 June 2019	885

Accounting policy - Heritage and Cultural Assets

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

Notes to the Financial Statements

For the year ended 30 June 2019

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).
	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.	

(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		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.

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.

	2019	Contractual maturity			2018	Contractual maturity		
Financial liabilities	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	445	445	-	-	339	339	-	-
Total	445	445	-	-	339	339	-	-

Notes to the Financial Statements

For the year ended 30 June 2019

SECTION 4 - NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

D2 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

At the date of authorisation of the financial report, the new or amended Australian Accounting Standards issued but with future commencem dates are not expected to have a material impact on the Office.

AASB 1058 Income of Not-for-Profit Entities and AASB 15 Revenue from Contracts with Customers

The transition date for both AASB 15 and AASB 1058 is 1 July 2019. Consequently, these standards will first apply to the Office when preparing the financial statements for 2019/20.

The Office has identified no impact in adopting the new standard because the Office is predominantly funded by appropriation, does not receive grant revenue and sales revenue is minor.

AASB 16 Leases

This standard will first apply to the Office from its financial statements for 2019/20. When applied, the standard supersedes AASB 117 Leases, AASB Interpretation 4 Determining whether an Arrangement contains a Lease, AASB Interpretation 115 Operating Leases – Incentives and AASB Interpretation 127 Evaluating the Substance of Transactions Involving the Legal Form of a Lease.

Impact for lessees

The Office has completed its review of the impact of adoption of AASB 16 on the statement of financial position and statement of comprehensive income and has identified no major impacts.

The Office has also been advised by Queensland Treasury and Department of Housing and Public Works (DHPW) that, effective 1 July 2019, motor vehicles provided under DHPW's QFleet program will be exempt from lease accounting under AASB 16. This is due to DHPW holding substantive substitution rights for vehicles provided under the scheme. From 2019/20 onward, costs for these services will continue to be expensed as supplies and services expense when incurred. Existing QFleet leases were not previously included as part of non-cancellable operating lease commitments.

Notes to the Financial Statements

For the year ended 30 June 2019

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 2018/19 financial results and the original budget presented to Parliament.

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

Appropriation revenue Actual appropriation revenue was higher than budget due to prior year funding deferral for security

infrastructure works.

Employee expenses Actual employee expenses was lower than budget due to temporary vacancies and extended unpaid

sick leave.

Supplies and services Actual supplies and services was higher than budget due, in part, to contractors covering vacancies and

extended sick leave and other minor variations in operating costs.

E1-2 EXPLANATION OF MAJOR VARIANCES - STATEMENT OF FINANCIAL POSITION

Cash and cash equivalents: Refer to the explanation of major variances for the Statement of Cash Flows.

Plant and equipment Actual plant and equipment was higher than budget because increased investment in assets used to

support the delivery of horticultural services provided by the Office.

Heritage and cultural assets Actual heritage and cultural assets were higher than budget as a result of the valuation of these assets

carried out in the year.

Payables Actual payables were higher than budget because of the timing of capital projects completing prior to

year end.

E1-3 EXPLANATION OF MAJOR VARIANCES - STATEMENT OF CASH FLOWS

Appropriation receipts Actual appropriation receipts were lower than budget due to a reclassification of deferred appropriation

payable to fund additions to plant and equipment.

Supplies and services Supplies and services were lower than budget due to a decrease in payables relating to supplies and

services at year end.

Notes to the Financial Statements

For the year ended 30 June 2019

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 2018/19 and 2017/18. 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 Officer (to March 2019)	Efficient and effective financial administration of the Office
Chief Financial and Governance Officer (from March 2019)	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.

<u>Termination benefits</u> 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.

Notes to the Financial Statements

For the year ended 30 June 2019

SECTION 6 - OTHER INFORMATION

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.

2018/19

Position	Short-term employee expenses		Long-term employee expenses	Post- employment expenses	Termination expenses	Total
(date resigned if applicable)	Monetary expenses \$'000	Non- monetary benefits \$'000	\$'000	\$'000	\$'000	\$'000
Official Secretary	232	-	5	21	-	258
Deputy Official Secretary	146	-	4	17	-	167
Chief Financial & Governance Officer (from March 2019)	38	1	1	5	-	44
Chief Financial Officer (to March 2019)	60	-	-	8	122	190
Total Remuneration	476		10	51	122	659

2017/18

Position	Short-term employee expenses		Long-term employee expenses	Post- employment expenses	Termination expenses	Total
(date resigned if applicable)	Monetary expenses \$'000	Non- monetary benefits \$'000	\$'000	\$'000	\$'000	\$'000
Official Secretary	226	-	8	21	-	255
Deputy Official Secretary (from April 2018)	29	-	1	3	-	33
Deputy Official Secretary (to May 2018)	153	-	6	12	-	171
Chief Financial Officer	86	1	5	10	-	102
Total Remuneration	494	1	20	46	-	561

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 2018/19.

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 injections (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.

Notes to the Financial Statements

For the year ended 30 June 2019

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 2018/19.

Accounting Standards early adopted for 2018/19.

No Australian Accounting Standards have been early adopted for 2018/19.

Accounting standards applied for the first time

Accounting standard AASB 9 is applicable to the Office for the first time in 2018/19 however has no material impact.

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).

Notes to the Financial Statements

For the year ended 30 June 2019

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 42 of the *Financial and Performance Management Standard 2009* 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 2019 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.8 and s.15 of the *Financial and Performance Management Standard 2009* 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 CGMA Chief Financial and Governance Officer

27 August 2019 27 August 2019

Official Secretary

Notes to the Financial Statements

For the year ended 30 June 2019

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Office of the Governor

Report on the audit of the financial report

Opinion

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

In my opinion, the financial report:

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

The financial report comprises the statement of financial position as at 30 June 2019, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

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

I am independent of the 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 of Queensland 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 2009 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.

Notes to the Financial Statements

For the year ended 30 June 2019

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, but not for expressing an opinion on the
 effectiveness of the department's internal control.
- 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.

Report on other legal and regulatory requirements

In accordance with s.40 of the Auditor-General Act 2009, for the year ended 30 June 2019:

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

Brendan Worrall Auditor-General Queensland Audit Office













