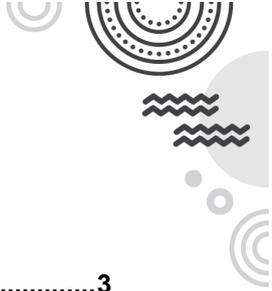


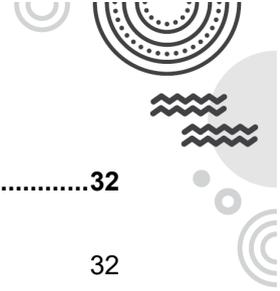
# ANNUAL REPORT 2021–2022





# Table of contents

<b>Letter of compliance</b> .....	<b>3</b>
<b>Our department</b> .....	<b>5</b>
Message from the Director-General	5
<b>About us</b> .....	<b>6</b>
Our vision	6
Our purpose	6
Contribution to the Queensland Government's objectives for the community	6
Our operating environment	7
Our values	7
Organisational structure	8
<b>Year in review</b> .....	<b>9</b>
Arts Queensland	9
Community Services	9
Customer and Digital Services	10
Housing and Homelessness Services	11
<b>Our strategic objectives</b> .....	<b>12</b>
<b>Strategic objective one</b> .....	<b>13</b>
Improve social and economic outcomes for Queenslanders across the state	13
Our achievements	13
Looking forward	18
<b>Strategic objective two</b> .....	<b>20</b>
Ensure Aboriginal and Torres Strait Islander peoples and culture are central to all engagement, design and delivery	20
Our achievements	20
Looking forward	23
<b>Strategic objective three</b> .....	<b>24</b>
Integrate proactive frontline services, assistance and programs for communities, housing, digital and the arts	24
Our achievements	24
Looking forward	27
<b>Strategic objective four</b> .....	<b>29</b>
Support a thriving digital economy where Queenslanders, their businesses and communities can transact successfully with government and each other	29
Our achievements	29
Looking forward	31



<b>Enabling objective five</b> .....	<b>32</b>
Adhere to the highest standards of professional conduct and ethical business practices in everything we advocate and undertake	32
Workforce profile	38
Embedding a culture of human rights	40
Looking forward	43
<b>Services overview (including performance information)</b> .....	<b>44</b>
Arts Queensland	45
Community Services	46
Customer and Digital Services	47
Housing and Homelessness Services	48
Commercialised business units and shared service providers	50
CITEC	51
Queensland Shared Services	52
Corporate Administration Agency	53
<b>Our governance</b> .....	<b>54</b>
Board of Management	54
Governance committees	58
<b>Appendices</b> .....	<b>67</b>
Appendix 1 – Statutory bodies	67
Appendix 2 – Government bodies, boards and committees	68
Appendix 3 – Glossary	69
Appendix 4 – Compliance checklist	70
<b>Financial statements 2021-2022</b> .....	<b>72</b>
<b>Financial summary</b> .....	<b>73</b>
Summary of financial performance	73
Statement by the Chief Finance Officer	76

# Letter of compliance



Department of  
**Communities, Housing  
and Digital Economy**

23 September 2022

The Honourable Leeanne Enoch MP  
Minister for Communities and Housing  
Minister for Digital Economy and  
Minister for the Arts  
Level 33, 1 William Street  
Brisbane, QLD 4000

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2021–2022 and financial statements for the Department of Communities, Housing and Digital Economy.

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*
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements can be found at page 70 of this annual report.

Yours sincerely



C. O'Connor  
Director-General  
Department of Communities, Housing and Digital Economy

## Communication objective

This annual report provides information about the Department of Communities, Housing and Digital Economy financial and non-financial performance for 2021–22. It has been prepared in accordance with the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019* and the *Annual report requirements for Queensland Government agencies*.

The report records the significant achievements against the strategies detailed in the department's *Strategic Plan 2021–25* and the *2021–22 Service Delivery Statements*.

The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty understanding the annual report, you can contact us on 13QGOV (13 74 68) and we will arrange an interpreter to communicate the report to you.



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

## Department of Communities, Housing and Digital Economy Annual Report 2021–22

© The State of Queensland (Department of Communities, Housing and Digital Economy) 2022.

Published by the Queensland Government, September 2022, 1 William Street, Brisbane Qld 4000.

## Licence



This annual report is licensed by the State of Queensland (Department of Communities, Housing and Digital Economy) under a Creative Commons Attribution (CC BY) 4.0 International licence.

## CC By Licence Summary Statement:

In essence, you are free to copy, communicate and adapt this annual report, as long as you attribute the work to the State of Queensland (Department of Communities, Housing and Digital Economy). To view a copy of this licence, visit: <http://creativecommons.org/licenses/by/4.0/>

## Attribution:

Content from this annual report should be attributed as:

The State of Queensland (Department of Communities, Housing and Digital Economy) Annual Report 2021–22.

Further copies of this report are available at <https://www.chde.qld.gov.au/news-publications/annual-report> or by contacting Governance, Planning and Reporting, Department of Communities, Housing and Digital Economy on 13QGOV (13 74 68).

If you have trouble viewing or printing this document, contact us and we will supply it in an alternative format, such as hardcopy or portable storage device.

Email: [COR.GPR@chde.qld.gov.au](mailto:COR.GPR@chde.qld.gov.au)

ISSN 2653-2093 (Print)  
ISSN 2653-2107 (Online)

## Online open data reporting

Content for the following annual reporting requirements can also be accessed on the department's website at <http://www.chde.qld.gov.au> and the Queensland Government data website at <https://data.qld.gov.au/>:

- consultancies
- overseas travel – noting there was no overseas travel in 2021–22
- Queensland Languages Services Policy.

# Our department

---

## Message from the Director-General

In 2021–22, the Department of Communities, Housing and Digital Economy continued to deliver frontline services across the state and supported Queenslanders throughout the COVID-19 pandemic and numerous severe weather and flooding events.

During the 2021–22 financial year, we invested \$17.7 million to support our network of 127 government-funded neighbourhood and community centres across Queensland, with centres providing vital supports in response to the COVID-19 pandemic and natural disaster responses. Centres also welcomed a one-off funding boost of \$20,000 each from the Queensland Government to help address this need. The 2021–22 financial year has also seen substantial investment in new neighbourhood and community centre infrastructure in key areas of the state, particularly rural and regional Queensland. The Wilsonton Heights Neighbourhood Centre, for example, relocated to a new \$2.8 million larger, fit-for-purpose facility.

Our digital services were critical during the COVID-19 pandemic, including delivery of the Check in Qld app which helped keep Queenslanders safe and provided more than 1 billion check-ins and 4.4 million vaccination certificate downloads. Our Smart Service Queensland staff provided the frontline of government customer service during COVID-19, handling more than 3.5 million phone call enquiries throughout the pandemic. We have also worked with NBN Co and Telstra to continue strengthening broadband internet and mobile voice and data services through robust investment in regional and remote Queensland.

We have continued to respond to housing and homelessness challenges. A combination of natural disasters, record interstate migration, rising house prices and low vacancy rates has produced record demand for housing assistance.

Our hard-working housing staff and funded partner organisations have delivered almost 200,000 forms of housing assistance to Queenslanders in 2021–22 and exceeded targets under the *Queensland Housing and Homelessness Action Plan 2021–25*, with the commencement of 832 social housing dwellings against a target of 727 dwellings. We have supported many Queenslanders with emergency accommodation and support services during the pandemic and natural disasters, and invested \$16 million in a new emergency response for families at risk of or experiencing homelessness.

This year has seen a strong focus across the department to ensure Aboriginal and Torres Strait Islander peoples and culture become central to the way we engage with customers and design and deliver our services. We have developed a new strategy to reframe our relationships with First Nations peoples and communities and support the whole-of-government First Nations reforms and Path to Treaty agenda. Activities are progressing to enable First Nations-led policy and arts investment, and we have invested in creating social and affordable housing opportunities in First Nations communities to reduce crowding and produce local employment opportunities.

The department has continued to support the state's arts and cultural sector through the Queensland Government's two-year \$22.5 million Arts and Cultural Recovery Package, together with an additional \$7 million to support the live music industry. This support has sustained creative employment, secured the viability of arts companies and live performance venues, and ensured Queenslanders can continue to access and engage with high-quality arts and cultural experiences across the state.

This annual report outlines the department's progress and achievements during the last financial year and recognises the significant projects and programs of work delivered.

As a result of the hard work of our staff and partner organisations, we are in a very strong position to continue to achieve the delivery of our strategic objectives in the new financial year as reported in our Service Delivery Statements and *Strategic Plan 2021–25*.

**C. O'Connor**  
**Director-General**

# About us

## Our vision

Thriving communities where all Queenslanders can have a safe and stable place to live and enjoy high levels of social and economic wellbeing, supported by a strong digital economy and a vibrant arts sector.

## Our purpose

To improve the lives of Queenslanders by increasing social, economic, and digital inclusion.

## Contribution to the Queensland Government’s objectives for the community

The priorities and objectives of the Queensland Government guide and frame the department’s strategic direction. The department contributes to the government’s objectives for the community—*Unite and Recover*—by:

Queensland Government’s objectives for the community	Department’s objectives	Department’s service areas
<ul style="list-style-type: none"> <li>• Safeguarding our health</li> <li>• Supporting jobs</li> <li>• Backing small business</li> <li>• Growing our regions</li> <li>• Investing in skills</li> <li>• Backing our frontline services</li> </ul>	<p>Improve social and economic outcomes for Queenslanders across the state</p> <p>Ensure Aboriginal and Torres Strait Islander peoples and culture are central to all engagement, design and delivery</p> <p>Integrate proactive frontline services, assistance and programs for communities, housing, digital and the arts</p> <p>Support a thriving digital economy where Queenslanders, their businesses and communities can transact successfully with government and each other</p>	<p><b>Arts Queensland</b></p> <p>Invest in opportunities that create greater access for Queenslanders to experience arts and culture, support the growth of the arts sector and showcase the state’s stories and artistic talent</p> <p><b>Community Services</b></p> <p>Support communities to thrive through investing in quality community services that are connected and support the social and economic inclusion and wellbeing of people of all ages, abilities and backgrounds</p> <p><b>Customer and Digital Services</b></p> <p>Put Queenslanders and their businesses at the heart of government service delivery and oversee investments to enable successful delivery of a digitally enabled economy</p> <p><b>Housing and Homelessness Services</b></p> <p>Benefit Queenslanders and their communities by providing housing and homelessness services that are responsive, integrated and accessible, and enrich the lives of Queenslanders</p>

## Our operating environment

Our strong partnerships across sectors, community and non-government organisations, other government agencies and communities means we can deliver on the Queensland Government's priorities and services that support our clients.

Understanding the community and putting people at the centre of our work drives our service design for individuals, families and communities.

Our key challenges are:

- **Rapidly changing environment** – as communities recover from the impacts of COVID-19, together with responding to housing demand and positively contributing to social inclusion, services will need to be increasingly flexible and responsive to need
- **Ensuring connectivity** – the ability to digitally access responsive services and also build economic sustainability and jobs through digital infrastructure
- **Securing workforce knowledge and capability** – the development of an agile, responsive and culturally capable workforce is an essential aspect of effective frontline services.

We will continue to be responsive to the changing environment and will continue to take a lead role in ensuring Queenslanders have better access to information and government services.

Our key opportunities are:

- building on lessons drawn from our response to the pandemic, including jobs creation through accelerating innovation and superior frontline service delivery through collaboration
- deepening the integration of all our frontline services, including housing, homelessness, digital and community services, to better meet the needs of the individuals, families, and communities for which we work
- increasing the capability of organisations to drive arts-led improvements in social and economic outcomes, specifically jobs creation
- partnering with Aboriginal and Torres Strait Islander communities across the state to reshape and improve our frontline services
- providing connected digital gateways and pathways to support increased economic participation and job creation
- collaborating with the community sector regarding community housing.

## Our values

Through our values and principles, we aim to develop a diverse, flexible, compassionate, and culturally safe workforce that respects one another and all those to whom we provide frontline services.

These values guide the services we deliver for Queensland:

- customers first
- ideas into action
- unleash potential
- empower people
- be courageous.

## Organisational structure

As at 30 June 2022, the department consisted of eight key areas:

### **Arts Queensland:**

- Arts Policy and Programs
- Business Performance and Infrastructure

### **Communities:**

- Community Services
- Community Recovery
- Queensland State Archives

### **Queensland Government Customer and Digital Group**

#### • **Transformation and Enabling Technologies:**

- Queensland Government Chief Information Security Officer
- Information and Communication Technology (ICT) Strategic Sourcing
- Transformation Projects
- Data and Information Services
- CITEC Enabling Services
- CITEC Integration and Enabling Technologies

#### • **Service Delivery and Operations:**

- Queensland Shared Services
- Smart Service Queensland

#### • **Customer and Digital Strategy:**

- Strategic Policy
- Design and Capability
- Enterprise Architecture
- Assurance and Investment

### **Housing and Homelessness:**

- Service Delivery
- Strategy Policy and Programs
- Aboriginal and Torres Strait Islander Housing

### **Strategy and Corporate Services:**

- Strategic Policy and Legislation
- Finance and Procurement
- Human Resources
- Digital Business Group
- Communication and Engagement
- Corporate Administration Agency
- Internal Audit
- Integrity Services
- Governance, Planning and Reporting

### **First Nations Strategy Unit**



# Year in review

---

During 2021–22 the department delivered strategic programs and initiatives to strengthen community infrastructure and housing resilience across the state. We forged stronger relationships with sector partners and made our services more accessible to Queensland communities.

## Arts Queensland

During 2021–22 we led delivery of the whole-of-government 10-Year Roadmap, *Creative Together 2020–2030*, and the first two-year action plan, *Sustain 2020–2022*. This includes the second year of the \$22.5 million Arts and Cultural Recovery Package and the additional \$7 million in 2021–22 for the live music industry. Through our contribution, we helped create more than 10,000 employment opportunities and delivered COVID-safe cultural experiences to over two million audience members in Queensland through these programs and initiatives.

We continued investing in the Queensland Cultural Centre (QCC) including capital asset renewal works, cultural infrastructure in Queensland and the delivery of the \$175 million new performing arts venue at the Queensland Performing Arts Centre (QPAC).

We coordinated the 24/7 response and recovery effort at the QCC following the February 2022 flood event. This involved pumping approximately 40 million litres of water and sludge, equivalent to 16 Olympic swimming pools, from affected parts of the QCC.

We supported the completion and opening of the \$36.5 million Rockhampton Museum of Art, which was supported through a \$15 million investment by the Queensland Government.

Progressing our commitment to grow First Nations arts in Queensland, we developed the new multi-year First Nations Pathways - Performing Arts Emerging Organisations Fund 2022-2025. This four-year \$2.6 million investment supports and sustains five First Nations performing arts companies to support the development of new work and grow sustainable business models.

We introduced a new approach to peer assessment to grow First Nations representation on all assessment panels, and support assessment panels to have a more strategic role in determining funding outcomes. Co-designed with the First Nations Arts and Cultures Panel, this new approach will support First Nations-led leadership and grow representation – 100 per cent representation for panels assessing First Nations specific funding, and transitioning to 50 per cent First Nations representation on all other panels. We helped Queenslanders across the state access and engage with high-quality arts and cultural experiences. In 2021–22, funding of \$2.5 million supported 68 touring artists through the Touring Queensland Fund and Touring Queensland Quick Response Fund programs.

We announced a \$50 million investment over four years to support *Grow 2022–2026*, the second of our *Creative Together* action plans. *Grow 2022–2026* builds on the outcomes of *Sustain 2020–2022*, to advance *Creative Together's* vision for a state renewed and transformed by arts, culture and creativity.

## Community Services

During 2021–22 we bolstered our community infrastructure across the state by providing \$17.7 million to our network of 127 neighbourhood and community centres (NCC). Other measures included upgrading the Lyons Street Diversionary Centre with 14 more beds and other supports.

We started work on a new \$5.1 million Bowen Neighbourhood Centre, secured land and committed funding of \$4.56 million to build Rockhampton's first government-funded neighbourhood centre and officially opened the new \$2.8 million Wilsonton Heights Neighbourhood Centre in Toowoomba.

We provided a one-off funding boost of \$2.54 million to help build the resilience and responsiveness of our NCC network, and we placed Neighbourhood and Care Army Connect Workers in 15 centres through a \$1.7 million funding allocation.

We helped deliver 64 art, music and dance workshops at eight of our NCCs in partnership with the Brisbane Festival's Street Serenades program.



We helped almost 99,000 Queenslanders impacted by flooding in South East Queensland between February and April 2022, through financial assistance totalling more than \$30.2 million.

In 2021–22 we offered more than \$5 million to support communities affected by drought through the Community Drought Support program grants and we delivered the Queensland Government response to the Parliamentary Inquiry into social isolation and loneliness, accepting all 14 recommendations in full and in principle.

As well as assisting thousands of Queenslanders impacted by disaster events over the past 12 months, the department is helping more than 8,000 eligible individuals continue to live independently with the help of in-home services and community connection supports through the Queensland Community Support Scheme.

More than 16 million records at Queensland State Archives (QSA) were accessed through a variety of online channels and at our facility at Runcorn. This rate of access is testimony to the success of our Digitisation Program, which saw more than 507,000 pages of paper records digitised during 2021–22.

QSA is playing a pivotal role in the Queensland Government's Path to Treaty commitments by acknowledging and including the perspectives of First Nations peoples in the state's collection of records. This included identifying and digitising more than 4,000 historical records about frontier conflict, which accompanied the displacement of First Nations peoples from their traditional lands.

In 2021–22 we commenced an independent review into the *Public Records Act 2002*. This review will ensure the legislation keeps pace with new developments in digital technology over the past two decades.

## Customer and Digital Services

We helped the Queensland Government's COVID-19 response by providing critical, behind the scenes and frontline digital support. During the financial year we exceeded 1 billion total uses of the Check in Qld app from a recorded 6.2 million total app downloads. We also recorded a total 4.3 million vaccination certificates downloaded to the app.

We recorded more than 20 million visits to the Queensland Government's COVID-19 website in 2021–22. More than 197 million customer interactions were recorded over the phone, face-to-face and online and we achieved 91 per cent customer satisfaction with our phone and counter service.

We detected or blocked over 1.6 billion malicious activities on the whole-of government internet Gateway supporting trusted government services.

We supported the Queensland Government's disaster response taking around 90,000 State Emergency Services and Community Recovery calls.

We contributed \$9.9 million to 15 projects in 2021–22 to improve broadband internet and mobile voice and data services in regional and remote Queensland. Of this, more than \$7.3 million (or 74 per cent) was allocated to locations in outback and Far North Queensland, including Doomadgee, Lockhart River, Seisia, Burketown and Boulia. The remaining \$2.6 million (26 per cent) was allocated to locations in Central Queensland, Wide Bay, Darling Downs and Mackay-Whitsunday.

We delivered a regional digital skills roadshow that provided free online and face-to-face digital technology workshops and seminars. The roadshow highlighted digital career opportunities and helped participants identify and access information about digital jobs of the future.

We launched a digital skills program in partnership with Microsoft that will potentially benefit hundreds of First Nations peoples. We helped establish a First Nations in country call centre in Cherbourg – a first in Australia – in partnership with the Department of Tourism, Innovation and Sport. We're improving the resilience of service in bushfire and disaster-prone areas, in partnership with the Australian Government and carriers.



## Housing and Homelessness Services

We provided almost 200,000 forms of housing assistance to Queenslanders in need during 2021–22, including emergency housing, social housing, private market assistance and homelessness services.

We commenced 832 new social homes in 2021–22 as part of the *Queensland Housing and Homelessness Action Plan 2021–2025*. This is part of an overall government investment of \$2.9 billion to boost the social and affordable housing supply in Queensland. Over the ten-year life of the *Queensland Housing Strategy 2017–2027*, 7,400 social and affordable new homes are set to commence of which 6,365 will be commenced by June 2025 under the *Housing and Homelessness Action Plan*.

We launched the Help to Home program, which will deliver up to 1,000 private market outcomes, including headleasing private market properties to community housing providers.

We improved housing outcomes and employment opportunities for First Nations peoples and communities in 2021–22 by delivering sustainable and culturally responsive programs of work. A good example is our work with 16 Aboriginal and Torres Strait Island Councils and the Torres Shire Council to prepare housing investment plans seeking a share of \$105 million capital investment. To date, we have helped 180 Aboriginal and Torres Strait Islander leaseholders living on Indigenous communal lands achieve ownership of their home and look forward to further successes over the year ahead. So far, we have delivered 14 new houses, 10 new lots for immediate use, 11 one or two bedroom extensions and studios, and five land lot developments for future housing construction under the \$40 million Interim Capital Works program to provide new homes and reduce housing pressure in First Nations communities.

We are investing \$16 million through the Immediate Housing Response package to support families experiencing or at risk of homelessness, secure or sustain a home. We fast-tracked \$10.5 million for Gympie's Local Housing Action Plan flood response.

We announced \$14 million to build new homes and deliver specialised support services for older women, including a new housing support hub and advisory group.

We continue to work proactively with our network of specialist homelessness services across the state, helping them support Queenslanders most at risk with a \$124.7 million funding commitment.

At 30 June 2022, a total of 44 First Nations trainees have been placed across the state through the Aboriginal and Torres Strait Islander Traineeship Program, with 18 of these already completing their traineeship and transitioning into employment.

The *Housing Legislation Amendment Act 2021* delivered Stage 1 rental law reforms that provide a strong, balanced approach to protect the rights of renters and rental property owners and improves stability in the rental market and exempted resident-operated retirement villages from mandatory buyback requirements under the *Retirement Villages Act 1999*.

# Our strategic objectives

---

Our strategic plan maps our future direction and the steps we intend to take over the next four years to deliver our strategic outcomes and the Queensland Government's objectives for the community, *Unite and Recover*. The plan also guides us on how we will work together with our customers and key stakeholders.

The objectives identified in our *Strategic Plan 2021–25* are to:

1. improve social and economic outcomes for Queenslanders across the state
2. ensure Aboriginal and Torres Strait Islander peoples and culture are central to all engagement, design and delivery
3. integrate proactive frontline services, assistance and programs for Communities, Housing, Digital and the Arts
4. support a thriving digital economy where Queenslanders, their businesses and communities can transact successfully with government and each other.

The plan also includes a fifth enabling objective: Adhere to the highest standards of professional conduct and ethical business practices in everything we advocate and undertake.

To achieve the delivery of the strategic objectives, the department provides services through the service areas as reported in our Service Delivery Statements (SDS).

The service areas for 2021–22 are:

- **Arts Queensland:** Invest in opportunities that create greater access for Queenslanders to experience arts and culture, support the growth of the arts sector and showcase the state's stories and artistic talent
- **Community Services:** Support communities to thrive through investing in quality community services that are connected and support the social and economic inclusions and wellbeing of people of all ages, abilities and backgrounds
- **Customer and Digital Services:** Put Queenslanders and their businesses at the heart of government service delivery and oversee investments to enable successful delivery of a digitally enabled economy
- **Housing and Homelessness Services:** Benefit Queenslanders and their communities by providing housing and homelessness services that are responsive, integrated and accessible, and enrich the lives of Queenslanders.



**Refer DCHDE 2021–22 Service Delivery Statements for more information:**

[https://s3.treasury.qld.gov.au/files/Budget\\_2021-22\\_SDS\\_Department\\_of\\_Communities\\_Housing\\_and\\_Digital\\_Economy-1.pdf](https://s3.treasury.qld.gov.au/files/Budget_2021-22_SDS_Department_of_Communities_Housing_and_Digital_Economy-1.pdf)

# Strategic objective one

---

Improve social and economic outcomes for Queenslanders across the state

## Our achievements

This objective is achieved through the following strategies:

### Arts Queensland

---

Build a strong and sustainable sector, stabilise Queensland's arts companies, secure jobs for artists and arts workers, and deliver COVID-safe cultural experiences.

Invest in delivering social outcomes that benefit Queenslanders through partnerships, sector skills development and growing the evidence base.

Invest in strategic cultural infrastructure across the state to support local industry, enliven communities, create employment, and deliver improved economic and social outcomes.

---

In 2021–22, we:

- finalised the implementation of *Sustain 2020–2022*, including investing \$7.234 million in the final year of the two-year \$22.5 million Arts and Cultural Recovery Package
- invested over \$3.3 million in 81 projects through the Queensland Arts Showcase Program, which included 14 projects funded through the dedicated Arts Advantage stream supporting arts-led projects, which provided social benefits to Queenslanders across community sectors including health, youth justice, aged care, disability, education and early childhood
- supported 26 unique venues through the dedicated \$7 million live music support and an additional \$600,000 through the Arts and Cultural Recovery Package to relieve immediate cost pressures, offset revenue and support the sustainability of Queensland's live music industry
- announced \$33.5 million over four years in core funding to 46 Queensland arts and cultural organisations, including 14 new entrants through the Organisations Fund 2022–25 – the fund included a new stream focused on small and emerging organisations
- coordinated the response and recovery effort to safely reopen the Queensland Cultural Centre (QCC), in collaboration with arts statutory bodies, after the significant impacts of the Brisbane flood event of February 2022, with patrons welcomed back in a staged approach from 18 March 2022
- invested \$31.9 million in the delivery of the \$175 million new performing arts venue under construction at the Queensland Performing Arts Centre (QPAC) in 2021–22
- invested \$3.9 million towards a continuation of the Critical Infrastructure Works Program at the QCC, including capital asset renewal works, compliance and safety improvements, and amenity upgrades
- enhanced state-owned arts and cultural facilities through delivery of the Arts Infrastructure Investment Fund, including continuing the planning for the redevelopment of the Judith Wright Arts Centre
- supported the completion and opening of the \$36.5 million Rockhampton Museum of Art that was supported through a total Queensland Government investment of \$15 million.

## Community Services

---

Place communities and neighbourhood and community centres at the centre of the design and delivery of frontline services.

Provide support to vulnerable Queenslanders through the Care Army, the development of a social isolation and loneliness strategy, community support and transport, emergency relief services and community recovery following disasters or community trauma.

Champion place-based and community-led solutions to social disadvantage.

---

In 2021–22, we:

- administered \$7 million per annum ongoing from 2021–22 for the continuation of the Community Transport Program
- administered \$5.2 million for community drought support as part of the overall Drought Assistance and Reform Package
- contracted \$6.2 million in funding over two years for vulnerable Queenslanders in response to COVID-19, including:
  - \$2.2 million in emergency relief
  - \$4 million to provide financial resilience counselling in high-priority locations.
- contracted \$150,000 per annum over three years, totalling \$450,000, to the Queensland Men's Shed Association to support an executive officer position
- supported over 8,000 eligible individuals to remain living independently and participating in their local community with in-home services and community connection supports through the Queensland Community Support Scheme (QCSS)
- provided \$17.7 million to a network of 127 neighbourhood and community centres (NCC) to assist individuals and families and respond to the needs and priorities of their local communities
- commenced an upgrade to the Lyons Street Diversionary Centre in Cairns, backed by a \$10.35 million commitment – this includes \$4.35 million to construct an additional 14 beds in the centre and an investment of \$6 million over four years to support the provision of intensive case management, extended community patrol support and a women's wellbeing space
- provided a submission and response to the Parliamentary Inquiry into social isolation and loneliness
- administered the Building Sustainable Communities Grants Program to councils in the North West Minerals Province
- continued to support ongoing implementation of the Stronger Places, Stronger People initiative
- continued to support vulnerable Queenslanders through the Care Army
- commenced a review of the impact of initiatives delivered under the *Thriving Cohesive Communities Action Plan* and identified key learnings for strengthening social cohesion
- supported community recovery by:
  - leading the coordination, purchasing and delivery of government and non-government supports and services following disasters and other significant community incidents, including access to emotional, social, psychological and practical support, such as the Community Recovery Ready Reserve and volunteer workforces
  - administering the jointly-funded Commonwealth and State Disaster Relief Funding Arrangements financial assistance to support individuals and families to recover from the impact of four natural disasters from December 2021 to May 2022
  - delivering a suite of tools to support and enable disability-inclusive disaster risk reduction and to support the resilience of people with disability, their families and carers under a *Disability Inclusive Disaster Risk Reduction Framework and Toolkit* and suite of resources



- commencing a jointly-funded, two-year collaborative homeless-inclusive disaster risk reduction project with the Queensland Reconstruction Authority. The project encompasses eight local government areas – Cairns, Townsville, Mackay, Rockhampton, Fraser Coast, Brisbane, Ipswich and Gold Coast and uses a co-design approach to develop tools and resources to assist homeless people, housing and homelessness services providers and disaster management stakeholders in planning and preparing for disasters.
- commenced planning for delivery of human and social recovery initiatives, including provision of flexible funding grants, community health & wellbeing and community development, as part of a \$177.7 million investment over two years commencing in 2022-23 under joint Commonwealth and State Government Disaster Recovery Funding Arrangements.

## Customer and Digital Services

---

Partner with communities across Queensland, to strengthen the digital economy, improve connectivity, enable economic participation, and support jobs creation.

Provide simpler and faster pathways for business, particularly small business, to deliver ICT and digital services.

---

In 2021–22, we:

- committed \$6 million to improve mobile coverage across Queensland
- worked with the Australian Government, carriers and other stakeholders to achieve committed investment of \$48.7 million to improve mobile telephone and internet services in rural and regional areas of Queensland, as part of the Australian Government Regional Connectivity Program second round
- worked with the Australian Government and carriers through the Strengthening Telecommunications Against Natural Disasters program to obtain commitments to improve telecommunications resilience in bushfire and disaster-prone areas – this program includes upgrades to 142 mobile sites, as well as Wi-Fi access in or near 75 evacuation centres across Queensland
- delivered the whole-of-government cyber security program, including enhancements to central protections and capability uplift across the sector
- commenced delivery of proven minimum cyber hygiene capabilities to a wider range of local governments and statutory bodies to enhance their cyber security posture
- supported Buy Queensland and the Queensland small and medium enterprise (SME) procurement spend target by updating policy to support Queensland-based SMEs, including specific incentives within the policy to favour Queensland and First Nations SMEs
- worked in partnership with industry, the education sector and regional and community groups to deliver the Queensland *Digital Professional Workforce Action Plan 2020–24* with the aim to attract people to a digital career and skill, reskill and upskill Queenslanders entering the workforce or seeking a career change
- established the Community and Industry Digital Advisory Committee to ensure the Chief Customer and Digital Officer has a consultative group consisting of people from underrepresented cohorts, to consider how connectivity, affordability and design of government services can be improved for Queenslanders who are digitally disadvantaged or excluded
- continued to provide Smart Service Queensland's COVID-19 response contact centre and online services, including quarantine compliance and wellness checks, Check In Qld app, Queensland Border Declaration Pass and Rapid Antigen Test positive result registration and clinical survey forms
- engaged with industry, business, government and community groups across Queensland to understand their digital needs, and the challenges and opportunities they face as participants in the digital economy



- engaged with key stakeholder groups, including academia, to ensure inclusion initiatives are aligned to significant whole-of-government digital activities, with key strategies focused on connectivity, inclusion, building community capacity, and supporting implementation of accessible and affordable digital inclusion measures
- participated in cross-jurisdictional working groups to share approaches and collaborate on digital identity and digital inclusion
- collaborated on national projects to support the Data and Digital Ministers' Meeting and service transformation priorities to achieve a better, more consistent customer experience across jurisdictional boundaries
- facilitated Queensland's commitment to the Intergovernmental Agreement on Data Sharing between Commonwealth and State and Territory governments and contributed to the development and delivery of the inaugural work program to progress national data sharing priorities and drive data sharing system reforms
- worked across government to digitise government services and improve customer experience.

## Housing and Homelessness Services

---

Grow housing and support for Queenslanders and transform the way housing services are delivered through the *Queensland Housing and Homelessness Action Plan 2021–2025*.

Create jobs, increase the supply of social and affordable homes through new investment, partnering with the community housing sector and private industry.

Drive new supply to support current and future housing need across Queensland through the Housing Investment Fund.

Deliver essential services for Queenslanders, including people experiencing homelessness, women and families experiencing domestic and family violence, and dedicated responses for vulnerable young people.

---

In 2021–22, we:

- provided almost 200,000 forms of housing assistance to Queensland households or individuals, including emergency housing, private market assistance, homelessness services and social housing.
- established a \$600,000 Rapid Response Fund to deliver enhanced housing and homelessness services in impacted areas, in response to the 2022 severe weather and flooding disaster
- partnered with the Western Queensland Alliance of Councils to fast-track local housing action plans for rural and remote councils, including engaging with Gympie Regional Council to prioritise development of the draft Gympie Local Housing Action Plan given impacts of the severe weather event and flooding
- developed community-led, local housing action plans with the 16 Aboriginal and Torres Strait Island Councils and the Torres Strait Shire Council – engagement is underway in urban and regional areas
- delivered additional social housing and commenced 832 new social housing exceeding the 2021-22 target of 727 commencements
- continued delivery of the Queensland Housing Investment Growth Initiative (QHIGI) through three key initiatives that provide a framework to boost housing supply in response to specific local need while delivering a pipeline of construction and renewals that will create jobs and benefit trades:
  - the Housing Investment Fund is seeking expressions of interest from the market to support the commencement of 3,600 new social homes, plus affordable housing, over the four-year period 2021–25 – this is being funded in collaboration with Queensland Treasury from the annual returns of the Queensland's Government's initial \$1 billion capital investment



- QuickStarts Qld is boosting social housing with 2,765 new commencements across Queensland by June 2025, delivered through an integrated capital investment program to accelerate planned acquisition, new construction and redevelopment opportunities
- Help to Home is delivering private market housing outcomes for up to 1,000 eligible households, including through headleasing private market properties while new capital investment is under construction.
- invested \$47.3 million through capital works and capital grants with the 16 Aboriginal and Torres Strait Island Councils and the Torres Shire Council to support the economic outcomes for communities through the delivery of essential housing services
- established the Queensland Community Housing Steering Committee to continue to further promote growth, sustainability and innovation of person-centred and place-based responses, including development of the Master (Funding) Agreement for use by the department and community housing providers for capital projects
- expanded support services for those experiencing domestic, family and sexual violence (DFSV) through specialist response teams, flexible assistance packages, headleasing arrangements, specialist case coordination and additional housing with support, including:
  - assisted 119 households to secure private rentals through the DFSV Helping Hand Headlease and an additional 20 households with complex needs to sustain DFSV headleases through community housing
  - financial assistance to 839 customers experiencing DFSV through the Flexible Assistance Package, including 35 customers experiencing sexual violence (outside of domestic and family violence (DFV)).
- continued to build on the COVID-19 homelessness response to prevent homelessness and support people with longer-term housing through headleasing arrangements
- increased the supply of housing with support for young people at risk of homelessness and housing instability with the opening of the Gold Coast Youth Foyer in October 2021, which now provides stable and affordable housing, with support for 40 young people in individual self-contained units
- established a youth homelessness working group to assist in developing a youth homelessness policy, including the development of housing models that will include support and intervention for young people and the delivery of youth foyers across Queensland
- continued working with young people and expert service partners to develop a policy and framework that outlines the Queensland Government’s shared vision, priorities and principles for providing housing with support for young people, with a focus on preventing homelessness and supporting young people to achieve social and economic independence
- implemented Stage 1 rental law reforms that provide a strong, balanced approach to protect renter and property owner rights and improve stability in the rental market
- implemented amendments to the *Retirement Villages Act 1999* contained in the *Housing Legislation Amendment Act 2021* to exempt resident-operated freehold retirement villages from mandatory buyback provisions and exempted two villages under this framework
- released the final report of the *Independent review of timeframes for exit payments in Queensland retirement villages*, along with the government’s response to the report’s recommendations for community feedback on implementation
- announced a new housing support hub and advisory group to help older women access housing, alongside investment to build new homes and deliver specialised support services to older women ensuring they have the security and stability of a home
- developed and delivered a housing program with support for older Queenslanders experiencing or at risk of homelessness, including responses for older women, working with the aged care and disability sectors
- developed a Queensland Government submission to the Productivity Commission’s Review of the National Housing and Homelessness Agreement.

## Looking forward

In 2022–23, we will continue to support government and departmental commitments and priorities by:

- continuing construction of the \$175 million new performing arts theatre at QPAC and deliver infrastructure maintenance and upgrade works across the QCC by:
  - continuing investment in arts and cultural infrastructure, with \$63.1 million to be invested over four years to preserve and maintain the QCC, including critical infrastructure asset upgrades and enhanced security and access
  - implementing the first year of *Grow 2022–2026*, the second action plan for *Creative Together 2020–2030* with investment of \$50 million over four years (2022–2026). This investment will support new initiatives, events and experiences that will connect artists with audiences, further accelerate the growth of Queensland’s arts, cultural and creative sector, and deliver economic and social impact within Queensland communities.
- delivering a 10-year, whole-of-government strategy for Queensland’s communities that provides an inclusive and positive vision, addresses social isolation and loneliness and supports all Queenslanders to live their best lives, including:
  - supporting the ongoing implementation of the Stronger Places, Stronger People initiative
  - administering \$21.9 million in 2022–23, as part of total program funding of \$125.6 million over four years to strengthen the community and social service sector with a focus on elevating the role and functioning of NCCs, and to support the delivery of the government’s response to the Parliamentary Inquiry into social isolation and loneliness.
- commencing delivery of human and social functional recovery initiatives, including emergency accommodation support in impacted communities under the two-year \$177.7 million investment jointly funded Australian and Queensland exceptional circumstances Category C funding package approved through the Disaster Recovery Funding Arrangements
- partnering with the University of Sydney, Queenslanders with Disability Network and Community Services Industry Alliance to adapt the Person-Centred Emergency Planning Framework and toolkit to build the disaster resilience of people experiencing homelessness and the services they use
- continuing delivery of the *Queensland Housing and Homelessness Action Plan 2021–2025*, providing \$1.908 billion over four years to boost housing supply and increase housing and homelessness support across Queensland, comprising:
  - \$1.813 billion over four years through QHIGI to deliver new social homes and upgrade existing dwellings for vulnerable Queenslanders
  - \$94.9 million over four years to deliver essential frontline services and provide enhanced housing and support options for vulnerable people.
- continuing to close the gap for First Nations peoples by:
  - progressing sustainable options for home ownership in remote and regional communities
  - maximising local employment and training opportunities for Aboriginal and Torres Strait Islander peoples
  - addressing overcrowding in remote Aboriginal and Torres Strait Islander communities in Queensland
  - providing \$34.7 million in 2022–23 to deliver new social housing in the 16 Aboriginal and Torres Strait Island Councils and the Torres Shire Council.
- as part of Stage 2 of *A better renting future Reform Roadmap*, investigating reform of the rental bond process and extending entry notice periods
- continuing to develop and deliver regulatory guidelines to assist regulated accommodation providers to understand their legislative obligations and responsibilities, and to educate and empower residents to better understand their rights
- continuing to deliver the Affordable Housing for Women Experiencing Domestic and Family Violence (DFV) initiative to provide headleased accommodation from the private market to women and children experiencing DFV who have no exit pathway from short-term accommodation, including DFV shelters



– this initiative includes up to 65 headleases delivered through registered community housing providers with coordinated mobile support funded and administered by the Department of Justice and Attorney-General

- continuing to deliver the Supportive Housing for Families Program, which includes 20 headleased properties from the private market, and intensive family support, to assist families in housing need and reduce their contact with the child protection system
- opening a new DFV shelter in Toowoomba, purchased and upgraded by the department
- commencing construction of a new DFV shelter in Charters Towers
- working with other agencies to support the delivery of recommendations from *Hear her voice*, the Women's Safety and Justice Taskforce first report on coercive control
- on completion of final design and approvals, commencing construction of the Townsville Youth Foyer, which will provide 40 self-contained units of housing with office spaces, meeting and training rooms and communal facilities for young people at risk of homelessness who are participating in education, training and employment as a pathway to sustaining independent living
- working with Brisbane Festival to make art more accessible for vulnerable groups and build social inclusion and participation, including specific events for the 2022 Brisbane Festival
- continuing to preserve Queensland's history through a \$4 million investment over four years in a digitisation program that prioritises at-risk audio-visual and significant paper records held by Queensland State Archives (QSA)
- continuing delivery of the whole-of-government cyber security program, including enhancements to central protections and capability uplift across the sector
- further extending proven minimum cyber hygiene capabilities to local governments and statutory bodies to enhance their cyber security posture
- significantly increasing cyber security training and awareness activities for government entities to mitigate the likelihood of cyber threats
- continuing to support the development and implementation of data sharing priorities and system reform initiatives in the work program under the Intergovernmental Agreement on Data Sharing between Commonwealth and State and Territory governments.



## Strategic objective two

---

Ensure Aboriginal and Torres Strait Islander peoples and culture are central to all engagement, design and delivery

### Our achievements

This objective is achieved through the following strategies:

#### Arts Queensland

---

Promote and strengthen Queensland First Nations arts through First Nations-led protocols, processes, investment and initiatives.

---

In 2021–22, we:

- developed and released the draft Cultural Engagement Framework – Working with Aboriginal and Torres Strait Islander arts and cultures in Queensland in collaboration with the First Nations Arts and Cultures Panel to inform and guide respectful engagement with First Nations peoples, organisations and communities in the development and presentation of arts and cultural products
- established a new fund to support First Nations performing arts in Queensland with five emerging First Nations arts companies sharing in \$2.6 million over four years to help strengthen their artistic and economic potential through the First Nations Pathways - Performing Arts Emerging Organisations Fund 2022-2025
- continued to support the sustainability of First Nations arts through the Arts and Cultural Recovery Package including:
  - \$393,996 awarded to seven artists and organisations to deliver uniquely Indigenous stories, arts and cultural experiences, products and celebrations through the First Nations Commissioning Fund Round two
  - committed \$625,687 through First Nations Arts, Crafts and Design: Transforming Marketplaces, providing product development funding and specialist guidance to seven Queensland-based artists, artisans, designers and organisations.
- embraced a codesigned and collaborative approach to expanding the Indigenous art centre network in Queensland, including investing over \$400,000 over two years to support the Cherbourg Ration Shed and Coen Arts to help support the community in realising their local priorities of enhancing arts practice, skills development for local artists and arts workers, sustainability and realising growth ambition
- launched the new peer assessor model to increase First Nations leadership in investment and policy recommendations, working towards 50 per cent First Nations representation on all assessment panels and 100 per cent representation on panels for First Nations-specific funds
- continued to support the building of sustainable and ethical Aboriginal and Torres Strait Islander arts industries through the ongoing Backing Indigenous Arts initiative, supported by investment of \$12.6 million over four years (2019–20 to 2022–23) with \$2.5 million investment in 2021–22 including support for 14 Indigenous art centres, the Indigenous Arts Centre Alliance, First Nations projects and touring through contestable programs, Cairns Indigenous Art Fair and Winds of Zenadth Cultural Festival.

## Community Services

---

Partner, collaborate and engage with First Nations peoples in the design and operations of place-based frontline services that meet community needs and expectations.

---

In 2021–22, we:

- engaged with Queensland Community Support Scheme (QCSS) First Nations service providers, across 12 locations, to inform a culturally-appropriate service delivery model for remote and discrete communities
- implemented a new model of local relationship-focused contract management with QCSS First Nations providers in the 21 identified rural and remote communities, to enable providers to focus on supporting First Nations peoples to access the scheme
- engaged with First Nations representatives on the Neighbourhood and Community Centre (NCC) Strategic Repositioning Committee to guide the design of strategic reform of NCCs
- identified and digitised over 4,000 historical records about frontier conflict to support the Queensland Government's Path to Treaty commitments and to increase community awareness of our shared history
- appointed the inaugural First Nations Archives Advisor, Butchulla woman Rose Barrowcliffe, to support Queensland State Archives' (QSA) journey to acknowledge and include the voices and perspectives of First Nations peoples in the collection
- strengthened the partnership between QSA and the Community and Personal Histories Unit in the Department of Seniors, Disability Services, and Aboriginal and Torres Strait Islander Partnerships to support the department's First Nations First program
- partnered with the State Library of Queensland to deliver their annual First Nations Language Residency after their building was impacted by flooding and co-hosted a workshop at their Yuuingan Dhillia Yari Indigenous Languages symposium
- engaged Blaklash Creative to undertake a cultural audit of QSA's public spaces
- visited Cherbourg State School, Eidsvold State School and Murgon State High School as part of the QSA Languages Project to share and discuss archival records containing Wakka Wakka language
- completed the Department of Resources' Building on the Strengths of Our Stories – Cultural Agility Program about historic Queensland legislation and its impact on First Nations peoples for 91 per cent of all QSA staff.

## Customer and Digital Services

---

Work with frontline delivery teams, business, and industry partners, to improve digital infrastructure and connectivity for Aboriginal and Torres Strait Islander communities in order to facilitate economic participation, innovation and employment opportunities.

---

In 2021–22, we:

- worked towards closing the gap for digital inclusion, promoting equal access to information and services, and enabling Aboriginal and Torres Strait Islander peoples to participate in informed decision-making
- continued to deliver improved telecommunications for Aboriginal and Torres Strait Islander communities through the Mobile Black Spot Program and other connectivity projects
- launched a First Nations Digital Careers Program in partnership with Microsoft to provide training and digital jobs for up to 100 First Nations participants per year over three years

- supported the Department of Tourism, Innovation and Sport, in conjunction with the Cherbourg Aboriginal Shire Council and Fujitsu, to launch a three-year pilot project for a First Nations Contact Centre in Cherbourg.

## Housing and Homelessness Services

---

Engage, collaborate and partner with First Nations peoples to identify and respond to local housing challenges and priorities with the *Aboriginal and Torres Strait Islander Housing Action Plan 2019–2023* guiding frontline service delivery.

Partner with the peak body Aboriginal and Torres Strait Islander Housing Queensland, Indigenous councils and non-government organisations to improve outcomes for First Nations people in accessing appropriate sustainable housing.

---

In 2021–22, we:

- continued to deliver the Aboriginal and Torres Strait Islander Traineeship Program with a total of 44 First Nations trainees having been placed across the state, and with 18 of these already completing their traineeship and transitioning into employment
- worked in partnership with First Nations peoples to support Aboriginal and Torres Strait Islander people who are homeless or at risk of homelessness, through the redevelopment of the Joyce Wilding Hostel
- supported 19 First Nations people in Yarrabah to increase their literacy skills by participating in the Yes, I Can! Aboriginal Adult Literacy pilot program in partnership with the Literacy for Life Foundation as part of a three-year pilot program
- progressed local housing plans to identify and develop solutions to local housing priorities to support place-based, community-led improved housing outcomes for First Nations peoples in urban, regional and remote locations
- continued to develop a culturally-responsive housing support service and frontline service offer for Aboriginal and Torres Strait Islander peoples across the housing continuum, through culturally-responsive pathway planning, care coordination and enhanced system responses
- strengthened housing outcomes for Aboriginal and Torres Strait Islander peoples by working in partnership with Queensland's peak housing organisation, Aboriginal and Torres Strait Islander Housing Queensland, to support the sustainability of Indigenous housing providers and the community housing sector
- engaged with 16 Aboriginal and Torres Strait Islander councils and the Torres Shire Council at the Indigenous Leaders Forum in April 2022 to strengthen relationships and hear about local housing challenges and priorities, and progress a range of commitments as agreed with forum participants to ensure communities are at the centre of decision-making on local housing matters
- worked with 16 Aboriginal and Torres Strait Islander councils and the Torres Shire Council to prepare housing investment plans for \$105 million of capital investment to deliver more needed housing into communities through housing construction and housing-related infrastructure projects – all draft local housing plans have been provided to the 17 communities
- across capital delivery programs, delivered a total of 21 new dwellings, 20 extensions to existing dwellings and 15 new allotments in Aboriginal and Torres Strait Islander communities
- committed to supporting pathways to home ownership for Aboriginal and Torres Strait Islander peoples living on Indigenous communal lands, with 180 people achieving home ownership to date and work is continuing to support these homeowners and people wanting to become homeowners
- continued to deliver the \$40 million Interim Capital Works program to provide new homes for First Nations peoples and help alleviate crowding, completing 14 new dwellings, 11 extensions and studios and 15 developed land lots have been completed.



## Looking forward

In 2022–23, we will continue to support and ensure that Aboriginal and Torres Strait Islander peoples are at the centre of everything we do by:

- continuing to work in partnership with the First Nations Arts and Cultures Panel to support First Nations-led arts and cultural strategy, policy and investment
- continuing to elevate First Nations arts through the implementation of the first year of *Grow 2022–2026*, the second action plan of *Creative Together 2020–2030*, which will foster partnerships, exchange and collaborations that strengthen and celebrate culture and country
- embedding the Cultural Engagement Framework – Working with Aboriginal and Torres Strait Islander arts and cultures in Queensland to inform and guide respectful engagement with First Nations peoples, organisations and communities in the development and presentation of arts, culture and creativity
- increasing the reach of Arts Queensland programs and services for First Nations communities through the Regional Arts Services Network
- adopting a codesigned, collaborative and tailored approach with local communities to inform arts investment that grows the network of Indigenous art centres across Queensland
- progressing a business case for a First Nations Cultural Centre in Brisbane to showcase the unique cultures of Queensland’s First Nations peoples
- continuing to build on Queensland Government’s commitment to reframing our relationship with First Nations peoples by delivering co-designed, place-based, person-centred and culturally responsive housing responses and building on work already being delivered under the *Aboriginal and Torres Strait Islander Housing Action Plan 2019–2023*
- continuing to support the career aspirations and education pathways for First Nations Queenslanders through the Aboriginal and Torres Strait Islander Traineeship and Apprenticeship programs and other initiatives
- developing and implementing the Healthy Housing pilot program in collaboration with Queensland Health in two discrete Aboriginal and Torres Strait Islander communities
- supporting adult literacy learning through the Yes I Can! Aboriginal Adult Literacy program pilot
- supporting First Nations peoples at risk of homelessness by developing cross-agency, integrated health, housing and criminal justice system responses that offer culturally-informed housing solutions
- enhancing opportunities for First Nations peoples to enter and sustain private rental housing and home ownership
- continuing work on delivery of Queensland’s \$40 million Interim Remote Capital Program, with indicative outputs of up to 33 new houses, development of up to 25 land lots for immediate and future use and 11 extensions to current dwellings
- continuing to implement the First Nations First Program at QSA to be an archive that supports Aboriginal and Torres Strait Islander self-determination and embrace First Nations worldviews, perspectives and culture with support from the First Nations Archives Advisor
- exploring ways to identify and share records about First Nations peoples at QSA to support the Queensland Government’s Path to Treaty commitments
- continuing to support community organisations and members to revitalise First Nations languages through the use of records at QSA
- prioritising the digitisation of records relating to Aboriginal and Torres Strait Islander peoples
- continuing to support the ongoing maturity, local operational performance and viability of the First Nations Contact Centre in Cherbourg pilot and future opportunities through Smart Service Queensland’s contact centre skills and experience
- improving digital opportunities for Aboriginal and Torres Strait Islander peoples across Queensland, supporting improved access to services, employment and community connections.

## Strategic objective three

---

Integrate proactive frontline services, assistance and programs for communities, housing, digital and the arts

### Our achievements

This objective is achieved through the following strategies:

#### Arts Queensland

---

Continue to engage the sector to ensure policy and investment programs are responsive to sector needs and work to support Queensland Government priorities.

Implement *Sustain 2020–2022* actions to support delivery against *Creative Together 2020–2030*.

---

In 2021–22, we:

- continued to lead the delivery of the whole-of-government 10-year Roadmap *Creative Together 2020–2030* and the first two-year action plan *Sustain 2020–2022*, underpinned by the Arts and Cultural Recovery Package to grow a strong and sustainable sector to provide all Queenslanders with access to engaging arts and cultural experiences
- delivered \$7.23 million to the sector and an additional \$7 million for the state’s live music industry through the second and final year of the Arts and Cultural Recovery Package
- awarded \$3.91 million in funding to support over 128 recipients through Arts Queensland’s base contestable programs including the Queensland Arts Showcase Program, and Individuals Fund to support professional and career development opportunities and the delivery of arts, cultural and creative opportunities for all Queenslanders
- invested more than \$2.5 million in touring which supported 68 tours and three artist-in-residence projects through programs including the Touring Queensland Fund and Touring Queensland Quick Response Fund programs
- launched the next stage Regional Arts Service Network with funding of \$7.8 million over four years, with four new service providers supporting employment for artists and arts workers, and boosting opportunities for regional Queenslanders to access high quality arts and cultural experiences to grow connectivity and achieve enhanced outcomes
- engaged and consulted with key stakeholders across government and the arts, cultural and creative sector to support the development of *Creative Together 2020–2030*’s second action plan, *Grow 2022–2026*, which will build on the achievements of *Sustain 2020–2022*.

## Community Services

---

Engage frontline staff to design and embed community-focused programs and responses that integrate government services and enhance synergies across communities.

Create places for Queenslanders to share stories and histories and create a sense of connection, particularly through neighbourhood and community centres.

---

In 2021–22, we:

- engaged with stakeholders and sector representatives on the Neighbourhood and Community Centre (NCC) Strategic Repositioning Committee to design and implement strategic reform of NCCs, which includes the co-design of a contemporary strategic framework for the NCC system
- developed funding enhancements to the network of NCCs, to be implemented in 2022–23, providing a strong foundation on which to build and deliver the contemporary strategic framework
- developed options for establishing Community Connect Workers in NCCs, to be delivered in 2022-23, to provide brief intervention and connection to other services in areas of high disadvantage. Key stakeholders including the Queensland Community Alliance were consulted as part of the process
- administered an additional \$1.7 million to support Queensland's Care Army for volunteer coordinators across NCCs in priority areas, including \$200,000 for Volunteering Queensland to provide two Community Connect Workers in collaboration with Queenslanders with Disability Network and GIVIT
- provided evidence and information to support the Queensland Parliament's Inquiry into Social Isolation and Loneliness in Queensland, which the Queensland Government responded to on 6 June 2022.
- continued to work with peak and advisory bodies and representative organisations including community recovery partners to help build the capacity, capability and sustainability of the community services sector and the sustainability of the human and social recovery arrangements
- continued to work with Volunteering Queensland to mobilise the Care Army for the COVID-19 vaccination rollout and other identified opportunities to support vulnerable Queenslanders as well as the mobilisation of the Emergency Volunteering Community Response to Extreme Weather (EV CREW) volunteers following the South East Queensland rainfall and flooding event
- continued to work with GIVIT to promote responsible donation practices and to manage donations following disasters
- committed to establishing a new Queensland Lesbian, Gay, Bi-sexual, Transgender, Intersex, Queer + (LGBTIQ+) Roundtable and community-led LGBTIQ+ Alliance
- supported regional councils through Queensland State Archives' (QSA) proactive transfers program, partnering with North and South Burnett Regional Councils to transfer 47 linear metres of records into the collection
- transferred 33,242 records into the archival collection
- engaged with public authorities through the QSA Government Records Improvement Program to deliver records management resources and advice that is easy to understand, integrate and delivers business efficiencies
- commenced an independent review of the *Public Records Act 2002*, led by the Honourable John Byrne, AO, RFD to ensure the legislative framework supports the contemporary management and preservation of digital records and emerging technology impacts on public authorities
- partnered with the Queensland Industrial Relations Commission to identify and describe over 55,000 historical court, commission and registry records to make them discoverable and accessible for Queenslanders
- revitalised the Memory Lounge program designed for people with dementia and their carers on site at QSA after a two-year closure period due to COVID-19 restrictions
- facilitated access to Queensland's archival public records more than 15 million times through social media, the public catalogue and regional programs

- digitised over 400,000 pages of paper records held in QSA collection to increase online access
- implemented a digitisation program to preserve at-risk audio visual and magnetic media records to prevent their loss through degradation and technological obsolescence.

## Housing and Homelessness Services

---

Work with regulated accommodation providers and other partners to improve the supply of regulated accommodation, the quality of services provided to residents and to protect the rights of residents.

Work in collaboration with the sector, and partner agencies to deepen integration of service responses and improve housing outcomes for people with complex needs through integrated, place-based services.

Coordinate and co-design housing and homelessness responses across government and the community sector, as outlined in the *Queensland Housing Strategy 2017–2027*.

---

In 2021–22, we:

- enhanced the coordinated housing and homelessness response in priority locations across the state to identify people experiencing homelessness, and coordinated services for people with complex housing and support needs
- housed people in crisis and transitioned them to longer term housing with on-site or mobile support
- continued to deliver funding to Queensland community housing providers to headlease private market properties to support those experiencing the impacts of COVID-19 or referred from the social housing register
- continued to register new residential service providers, conduct accreditation audits and investigate and act on unregistered residential services being conducted in several areas in Queensland
- delivered regulatory improvements for services to address the impact of significant changes in the community affecting residential services, to ensure resident safety, fair trading and viability of the residential service industry
- registered new retirement village schemes and delivered on initiatives to improve outcomes by seeking to enhance consumers' experience of retirement villages and improve industry engagement, including through targeted communication, compliance and best practice guidance approaches
- conducted compliance assessments on registered community housing providers to ensure ongoing compliance with the national law
- engaged Queenslanders with Disability Network to partner with Queensland Government agencies to implement a co-design process to inform a three-year *Disability Housing Action Plan*.

## Customer and Digital Services

---

Deliver integrated and proactive customer and digital government services by providing timely, trusted, and accessible information services.

Support Queenslanders to access ICT and digital skilling, upskilling, and reskilling, to strengthen Queensland's digital economy and COVID-19 recovery.

---

In 2021–22, we:

- collaborated with other state and territory governments, and the Australian Government, to drive reform of government digital services, aligned to national priorities
- established a Community and Industry Advisory Council, including representatives from disability groups and regional and remote Queensland, to help guide accessibility and usability of digital government reforms
- implemented actions within the *Digital Professional Workforce Action Plan 2020–24* to improve the attractiveness of a digital career and skill, upskill or reskill Queenslanders and widen the diversity of the workforce
- worked with partners across government to digitise and streamline customer experience for pandemic related support services.

## Looking forward

In 2022–23, we will continue to support the government's commitments and priorities by:

- releasing and implementing *Grow 2022–2026*, the second action plan of the whole-of-government *Creative Together 2020–2030: A 10-year Roadmap for arts, culture and creativity in Queensland*, supported through an investment of \$50 million over four years to:
  - grow the development, presentation, production and distribution of First Nations performing arts and visual arts products and experiences
  - boost creative employment, career pathways and workforce capacity and capability for Queensland arts, cultural and creative sector
  - enhancing community access to high-quality arts and cultural experiences that drive social and economic outcomes for Queensland.
- developing a 10-year strategic plan for the acquisition and storage methods of state collections
- streamlining Arts Queensland's application and reporting processes to reduce red tape and administrative burden for Queensland's arts and cultural sector, while ensuring appropriate governance frameworks support Queensland Government investment
- developing a formalised service delivery framework between State Government agencies to prevent people exiting government services into homelessness: better use of investment across government to respond to the needs of people experiencing or at risk of homelessness; clear roles and responsibilities; improved information sharing and formalised referral pathways between agencies to strengthen responses for people with complex needs
- contributing to arrangements for renegotiation of housing and homelessness funding arrangements ahead of the expiry of Queensland's bilateral schedule to the National Housing and Homelessness Agreement on 30 June 2023
- exploring digital solutions for delivering the QSA Memory Lounge to Queenslanders in rural and remote communities
- developing a new standing offer arrangement for disaster relief and recovery services

- 
- delivering the Person-Centred Emergency Planning Framework, toolkit and resources for homeless people and homelessness services, and learning modules to build capability of emergency management practitioners
  - progressing the human and social recovery and resilience initiatives under the jointly funded Commonwealth/State Community Recovery and Resilience Flood Package
  - through the Community and Industry Advisory Council engaging with representatives from disadvantaged cohorts and the ICT industry on digital inclusion strategies to improve the accessibility and usability of technology and guiding digital government reforms
  - engaging with regional and remote Queensland communities to improve connectivity and inclusiveness to allow all Queenslanders to participate in the digital economy
  - administering \$21.9 million in 2022–23, as part of total program funding of \$125.6 million over four years, to strengthen the community and social service sector with a focus on elevating the role and functioning of NCCs, and to support delivery of the government’s response to the Parliamentary Inquiry into social isolation and loneliness.



## Strategic objective four

---

Support a thriving digital economy where Queenslanders, their businesses and communities can transact successfully with government and each other

### Our achievements

This objective is achieved through the following strategies:

#### Arts Queensland

---

Invest in partnerships and digital infrastructure to create new and/or enhanced marketplaces for arts products, outcomes and services that reach global audiences.

---

In 2021–22, we:

- supported the Regional Arts Services Network’s Creative Business Champions initiative which provides an online arts business and mentoring program to build the state’s arts sector’s knowledge and capacity which, since its launch in April 2021, has provided advice and support to more than 800 Queensland artists and arts workers
- continued to support artists and arts organisations to record, live stream and produce cultural works, with upgrades to digital theatre infrastructure at the Judith Wright Arts Centre (Brisbane) and Bulmba-ja Art Centre (Cairns)
- activated the Judith Wright Arts Centre’s façade with window installations and digital projections, contracting Outer Space to develop and present engagement programs that feature Queensland contemporary artists at the Centre
- supported the delivery of the digital facade program of the Bulmba-ja arts centre in Cairns, with Northsite Contemporary Arts commissioned to manage the curation and programming of unique digital public artworks showcasing First Nations artists and storytelling.

#### Community Services

---

Utilise improved digital infrastructure and existing community infrastructure to support integrated government services and connect geographically dispersed communities.

---

In 2021–22, we:

- commenced tranche two of the Digital Archiving Program to enable the preservation and management of the state’s archival records
- continued to build on the successful implementation of Queensland State Archives’ (QSA) archival management system, ArchivesSpace, including an enhancement enabling bulk uploads of digitised records
- launched the Government Records Improvement Program to support government in managing its digital information.

## Customer and Digital Services

---

Support the growing digital economy and invest in new digital products which meet our customers' needs, as well as digital infrastructure and open data to assist Queensland businesses to innovate and better service customers and communities.

---

In 2021–22, we:

- investigated how government agencies with large telecommunications services can best use their service demand to bring better connectivity to small businesses in the regions, resulting in connectivity improvements for regional Queensland
- selected the new government data centre provider in preparation for the relocation of the data centre services from the government-owned 317 Edward Street facility to an improved 'as-a-service' model
- extended Queensland Government Regional Network services to the targeted number of 513 sites, delivering improved ICT network connectivity by consolidating connections for government departments and agencies across the state
- commenced strategic engagement with industry and academia to address the cyber security skills shortage across the Queensland economy
- expanded cyber security services to ensure the Queensland Government continues to be protected against cyber security threats through the establishment of the Cyber Intelligence Threat Sharing platform and a centralised cyber security event collection service of Microsoft products for participating agencies
- increased efficiency of transactional processing by extending robotic process automation to 22 business processes now automating up to 60,000 transactions each month
- expanded the number of corporate service online forms now receiving more than 250,000 online submissions annually, improving the employee and end-user experience
- commenced an e-Invoicing pilot to provide economic benefits through improved accuracy and enhanced supplier payment times
- supported Queensland's economic recovery by processing more than 1.7 million pays and \$18 billion in financial payments on behalf of partner agencies
- delivered enhancements to the open data portal to improve the user experience
- commenced development of an Investment Framework for Queensland Government Data, Digital and ICT Initiatives to be used across all government agencies to support delivery of Queensland Government priorities by ensuring the right solutions are invested in at the right time
- commenced the refresh of the Queensland Government Enterprise Architecture (QGEA) to ensure it supports Queensland Government's digital and customer vision and priorities.

## Housing and Homelessness Services

---

Continue to transform services by utilising emerging technologies to drive frontline service excellence.

---

In 2021–22, we:

- continued to work with peak bodies, the private sector and other partners to develop an online Housing Hub to assist people to find affordable, sustainable and secure housing for sale or rent.



## Looking forward

In 2022–23, we will continue to support government commitments and priorities by:

- continuing to enhance access to arts and cultural works and experiences through programs that support digital development, presentation and activation supporting the growth of the arts sector's digital capacity through initiatives that enhance skills development and grow access to new audiences and markets
- designing and implementing a digital archive suitable to meet the needs of QSA and public authorities
- delivering and implementing a digital economy strategy (and action plan) to shape Queensland's digital direction over the next decade and signify government's commitment to stimulating economic activity through investment in digitalisation
- completing a refresh of the Queensland Government Enterprise Architecture (QGEA) to ensure it supports Queensland Government's digital and customer vision and priorities
- enhancing the Queensland Government's cyber defence capability to uplift resilience against increasing threats
- launching the Queensland Government Cyber Security Arrangements to strengthen the state's response to cyber security incidents under the state disaster management arrangements
- delivering a marketplace focused on the provision of cyber services to strengthen access for government entities to cyber resilience
- continuing to provide leadership in open data for the Queensland Government and enhance the open data portal to promote effective and safe publication of open data
- continuing the relocation of data centre services from the 317 Edward Street facility to the new data centre as a service provider
- developing technology solution roadmaps to modernise core finance, payroll and service management platforms
- continuing to extend process automation and improved employee self-service capabilities to increase efficiency and effectiveness of transactional corporate service activities
- continuing to work with peak bodies, the private sector and other partners to develop an online Housing Hub to assist people to find affordable, sustainable and secure housing for sale or rent.

# Enabling objective five

---

Adhere to the highest standards of professional conduct and ethical business practices in everything we advocate and undertake

This objective is achieved through the following strategies:

## Performance Excellence Framework

The Performance Excellence Framework and policy outlines the department's commitment to promoting and supporting a high-performance culture through four key areas:

- recruit and induct
- engage
- perform and review
- reward and recognise.

The department's human resources programs and practices align with and contribute to the framework areas. The aim is to maximise employee potential by having the right people with the right skills in the right place at the right time.

Regular and ongoing conversations about work expectations, career aspirations, professional development requirements and performance feedback are the foundation of the framework. Formal performance and conduct conversations also occur between managers and employees as part of the department's achievement and development planning process.

## Building an inclusive and diverse workforce and supporting the Path to Treaty

---

Strategy – Develop a diverse, flexible, compassionate and culturally-safe workforce that respects one another and all those to whom we provide frontline services.

Strategy – Support the Path to Treaty by enabling self-determination, building cultural safety and ensuring that Aboriginal and Torres Strait Islander peoples are at the centre of everything we do.

---

The department is committed to building an inclusive and diverse workforce where all employees feel safe and supported. To ensure the department reflects the community we serve and provides innovative and inclusive services there has been a focus on providing employment and career opportunities for diversity groups.

The department continued to implement its *Diversity and Inclusion Strategy 2021–2023* with key achievements, including:

- launching a neurodiverse employment pilot that aims to employ up to five neurodivergent people into roles within the department – the program also assists in building awareness and understanding among staff of neurodiversity and the exceptional skills that neurodivergent people can bring to the department
- continuing the Stepping Into Intern program that provides work experience for tertiary students with a disability – three interns were employed with the department in 2021–22
- promoting the online diversity training modules, with the disability awareness and cultural capability modules mandated for all staff
- re-establishing the LGBTIQ+ Employee Network Group and senior executive champions for each diversity theme
- celebrating a range of diversity events, including Disability Action Week, Pride Month, National Reconciliation Week, NAIDOC Week and Multicultural Queensland month

- enhancing the Corporate Administration Agency's Ways of Working framework and principles based on feedback provided by staff and guided by Corporate Administration Agency's business needs and requirements.

The department also delivered several initiatives outlined in its *Aboriginal and Torres Strait Islander Cultural Capability Action Plan 2021–2022* – an action-orientated commitment to culturally-safe service delivery, system responses and relationships. Some of the key achievements included:

- delivered the First Nations mentoring program with 20 First Nations mentees and 20 mentors participating in the program
- delivered cultural capability development to staff, including foundational online learning (Starting the Journey/SBS) and Building on the Strengths of Our Stories – Cultural Agility Program
- supported the Aboriginal and Torres Strait Islander Traineeship Program
- published the *Aboriginal and Torres Strait Islander Respectful Language Guide* – designed to support and guide effective communication, through respectful use of words, terms and language
- supported and participated in whole-of-government initiatives targeted at First Nations peoples, including the Aboriginal and Torres Strait Islander Career Pathways service and the Public Sector Management Program
- continued to support the First Nations network group by promoting and sharing information and development opportunities
- delivered the departmental NAIDOC Awards, which recognise the achievements of First Nations employees within the department.

In order to support the department to integrate a 'First Nations first' approach into its work, in 2021–22 we formally established the First Nations Strategy Unit as a new, stand-alone division. This unit will be First Nations-led and majority First Nations-staffed once recruitment action is finalised in early 2022–23.

Establishing this division demonstrates the department's commitment to reframing its relationships with First Nations peoples, communities and organisations and is a first for a Queensland Government department. It will provide support to business areas to develop and implement strategies, policies, operational guidance and programs. The unit's cultural authority will help ensure the department can apply a First Nations lens to its design, delivery and decision-making processes. In establishing the division, we:

- developed the department's Whole-of-Government First Nations Reform Agenda – CHDE Implementation Framework, which provides a high-level overview of linkages between the Queensland Government's First Nations reforms and the department's First Nations initiatives, including existing and developing whole-of-department and divisional strategies
- developed the Whole-of-Government First Nations Reform Agenda – CHDE's Responses and Strategies for Implementation, Monitoring and Evaluation, which builds on the implementation framework by setting out the department's response to the First Nations whole-of-government reforms: Treaty Readiness, Local Thriving Communities, Closing the Gap, and Brisbane 2032 Olympic and Paralympic Games (under development).

The department is also committed to achieving the whole-of-government diversity targets. The current status toward the targets is:

Diversity target group	Current status	Target
Aboriginal Peoples and Torres Strait Islander Peoples	3.87% (increase of 0.47% compared to 2020–21)	3%
People with disability	5.10% (increase of 2.12% compared to 2020–21)	8%
Culturally and linguistically diverse <sup>1</sup> - Born overseas	5.35% (no 2020–21 comparative)	N/A
Culturally and linguistically diverse – Speak a language at home other than English (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages)	5.63% (no 2020–21 comparative)	N/A
Women in leadership roles	48.28% (decrease of 1.21% compared to 2020–21)	50%

### Work-life balance

The department is committed to providing flexible working arrangements for employees to improve the balance between their professional and personal lives.

Employees can access a range of flexible working options based on how, when and where they work. These include working part-time, job sharing, utilising compressed hours or staggered start and finish times. Staff can also purchase leave or use their recreation and long service leave for parental and/or caring purposes. Telecommuting also allows staff the flexibility to work remotely, including from home and from distributed work centres.

Additional flexibility was provided during the COVID-19 pandemic to assist staff to manage their family and/or caring responsibilities. With the gradual removal of restrictions, the department has continued to leverage the benefits of increased flexible work practices while transitioning staff back to the office working environment.

---

<sup>1</sup> The people from a non-English speaking background diversity target group has been replaced with two categories of culturally and linguistically diverse. There are no current sector targets for these new target groups.

## Developing leaders at all levels

---

Strategy – Demonstrate strong leadership that effectively manages resources while delivering superior frontline services in a complex and changing environment.

---

Leadership development continues to be a high priority for the department with a focus on building leadership capability at all levels. The department provides employees with access to a range of leadership development opportunities and resources to assist them in their career development. The department's programs are aligned to the Queensland public sector *Leadership competencies for Queensland*.

In 2021–22, 129 departmental employees participated in a range of programs including:

- the Enterprise Leadership program, which provides developing and experienced leaders with knowledge and skills to successfully lead in ever-changing and complex work environments
- the intensive one-day Queensland University of Technology QUTeX short courses, which provide insight on the latest research to help leaders navigate the difficult and complex challenges they face today
- the Taking the Lead program, which provides emerging leaders with the skills to lead, influence and inspire a sense of purpose and direction
- the Learning to Lead program, which provides knowledge and skills to build the confidence of supervisors and managers to effectively manage people and service delivery requirements
- the Leading in a Rapidly Changing World program, which assists managers and leaders to effectively lead their team in an environment that is in a constant state of uncertainty and change
- the Leader Support Series program, which provides developing leaders with a supportive and collaborative space to work with a cohort of peers on leadership challenges of the moment
- the People Matters program, which assists staff to gain supervisory skills.

A key action in the department's diversity and inclusion strategy is to encourage women to participate in leadership development with the goal of increasing the representation of women in senior roles. Of the total number of staff completing leadership development programs 71 per cent identified as female.

In 2021–22, we:

- developed and reviewed governance, risk and strategic reporting plans for the department
- supported confidentiality, integrity and availability of information through supporting information management and Information Security Management System implementation and reporting
- supported DCHDE data governance, analytics and decision-making through:
  - managing and publishing information assets on open data
  - supporting data governance and literacy across divisions through supporting investment and developing capability.
- supported decision-making through enabling data-driven insights, visualisation and analytics
- maintained oversight over departmental ICT investment, including digital investment portfolio management, Savings and Debt plan process, ICT workplans, roadmaps and assurance.

## Developing our workforce

---

Strategy – Strive to develop an agile and engaged workforce that is focused on continually building capability and potential, while achieving excellence in frontline service delivery.

---

The department recognises the need to build the capabilities needed for the workplace of the future – a workplace that is adaptable, digitally capable, and collaborates in an agile working environment.

The department is committed to providing all employees with access to a range of learning and development opportunities, including the technical and business-specific skills they need to do their roles as well as opportunities to develop capabilities to meet their career aspirations.

Development is offered via a number of mediums including online and face to face. Employees are also encouraged to take opportunities to gain experience through transfers at level, higher duties and secondments.

In 2021–22, we:

- recommended and designed actions for continuous improvements in human rights practice
- showcased the department’s frontline services that support Queenslanders through customer-centric good news stories
- remained responsive, agile and innovative when delivering internal services to the department
- undertook extensive consultation with a diverse group of staff from across the department to develop the *Our CHDE, Our People Strategy* for implementation in 2022–26
- empowered our people and business through digital literacy and capability-building initiatives for new ways of working
- supported community recovery arrangements following disaster events, including providing ICT support for community centres, hubs and pop-up sites, and systems to enable grants and support payments to Queenslanders
- implemented mechanisms that fostered cross-functional collaboration and multi-skilled staff.

### **Ethics and Code of Conduct—supporting our employees to do the right things, right**

Employment in the public service is a position of trust, and as such, we hold ourselves and our colleagues to a high standard.

To ensure our people are aware of their ethical obligations as Queensland public sector employees under the *Public Sector Ethics Act 1994*, we have developed a Public Sector Ethics online training module. It includes the *Code of Conduct for the Queensland Public Service*, the four ethics principles, key legislation guiding professional conduct and employees’ responsibilities and obligations to disclose conflict of interests.

Public sector ethics training is provided to new employees as part of their induction, with staff required to undertake a mandatory annual refresher.

Our policies and procedures are in line with the *Code of Conduct for the Queensland Public Service* and our ethics, principles and values. These support our people to undertake their roles in an impartial and apolitical manner.

### **Recognising our employees**

The department recognises the strong link between employee recognition, employee engagement and job satisfaction. We provide a framework that demonstrates our commitment to recognising and rewarding employees both formally and informally.

Our formal recognition programs include:

- **Recognition of Excellence Awards** – the department’s premier event for recognising and acknowledging the outstanding achievements of individuals, teams and projects. In 2021, the inaugural awards were changed to align to the department’s strategic objectives, with an additional award that included the Director-General’s award for Leadership Excellence.
- **NAIDOC Awards** – to celebrate the outstanding contributions of the department’s Aboriginal and Torres Strait Islander staff. In 2021, DCHDE’s NAIDOC Awards were held in Brisbane and the categories were inspired by the NAIDOC Week theme of Heal Country. This theme called for all of us to continue to seek greater protections for our lands, our waters, our sacred sites and our cultural heritage from exploitation, desecration and destruction.
- **Long Service Awards** – presented to employees who have served either 25, 40 or 50 years with either the department or continuous service with the Queensland Government
- **Divisional awards program** – divisional award ceremonies are held to recognise our employees’ outstanding achievements throughout the year.

Informal recognition also occurs with the purpose of acknowledging employee progress towards or achievement of specific goals as well as outstanding behaviours. Appreciating and recognising the efforts of our people occurs through informal channels throughout the department and is an important part of our workplace culture.

### Industrial and Employee Relations Framework

As at 30 June 2022, there were two certified agreements covering employees in the department:

- *CITEC Certified Agreement 2019* – covering CITEC employees
- *State Government Entities’ Certified Agreement 2019 (Core Agreement)* – covering the remainder of the department’s certified agreement covered employees.

The department continues to support the government’s policies on contracting-out services, union encouragement and employment security.

Regarding union encouragement, the department actively encourages union membership among its employees, including by:

- acknowledging the roles union delegates and job representatives play within a workplace, including during the agreement-making process
- allowing employees full access to union delegates/officials during working hours to discuss any employment matter or seek union advice, provided that service delivery is not disrupted and work requirements are not unduly affected
- affirming its commitment to joint union and employer consultative committees at both an agency and local level
- providing an application for union membership and information on the relevant union/s to all employees at the point of engagement and during induction
- providing union/s with details of new employees and periodical current staffing lists
- actively consulting with unions about organisational change and restructuring initiatives and other significant matters affecting the welfare of employees.

Consultative committees are the principal consultative bodies established to facilitate meaningful consultation between the department and the relevant union/s on matters arising under the applicable certified agreements, or on matters that otherwise impact or may impact upon the department’s workforce. The department coordinates a network of consultative committees, including an Agency Consultative Committee supported by various business area and local consultative committees.

The department attempts to provide stability to employees by limiting organisational restructuring and the contracting-out of services, as well as maximising employment security for tenured public sector employees. The department’s commitment to employment security is reinforced by its efforts to maximise permanent employment through the continued conversion of fixed-term temporary and casual employees to permanent, where possible.

## Early retirement, redundancy and retrenchment

During 2021–22<sup>2</sup>, three employees received redundancy packages at a cost of \$452,825.09.

---

Strategy – Embrace the digitisation of services, emerging technologies and innovative ways of delivering frontline services while also supporting jobs creation.

---

In 2021–22, we:

- delivered grant programs and initiatives that supported the arts, cultural and creative sector to diversify and grow sustainable business models, and drive audience development and market reach through digitisation
- launched a new and simplified online peer assessment nomination process to support the establishment of new assessment panels for Arts Queensland administered grant programs
- led the whole-of-government Social Services Category enabling the delivery of social service outcomes for Queensland’s communities, community and cultural groups, children, young people, women, men, families and individuals
- Supported DCHDE governance of digital and ICT investment and direction-setting through:
  - supporting, providing insights and recommendations to the Information Steering Committee
  - developing a digital strategy and information security strategy for the department
  - managing digital and ICT guardrails for the department (ICT and information management policies and standards, advice, enterprise strategy and architecture)
  - maintaining the Digital Projects dashboard
  - providing advice on investment decisions, emerging technology, future vision and innovation
  - supporting digital/ICT risk and business continuity management.
- improved the Corporate Administration Agency customer experience and service quality through enhanced data automation and self-service facilities
- embedded Procure to Invest (P2i) for the procurement and contract management of the agency’s social services spend enabling optimised management of investment in social services and administrative time savings for both the agency and suppliers
- embedded the information and insights strategy and enhanced the department’s analytics capability.

## Workforce profile

### Staffing numbers – 30 June 2022<sup>3</sup>

	FTE
Arts Queensland	106.63
Communities	179.19
Housing and Homelessness Services	1,119.08
Queensland Government Customer and Digital Group	1,625.45
Strategy and Corporate Services <sup>4</sup>	304.40
<b>Total</b>	<b>3,334.75</b>

---

<sup>2</sup> Based on the employees separation date from the department and redundancy packages paid under *Directive 04/18 – Early Retirement, Redundancy and Retrenchment*.

<sup>3</sup> MOHRI full-time equivalent (FTE) data for fortnight ending 17 June 2022.

<sup>4</sup> Includes Corporate Administration Agency and Office of the Director-General.

## Target group data as at 30 June 2022

<b>Gender</b>	<b>Number (headcount)</b>	<b>Percentage of total workforce (calculated on headcount)</b>
Woman	2,410	67.15%
Man	1,173	32.68%
Non-binary	6	0.17%
<b>Diversity groups</b>	<b>Number (headcount)</b>	<b>Percentage of total workforce (calculated on headcount)</b>
Women	2,410	67.15%
Aboriginal Peoples and Torres Strait Islander Peoples	139	3.87%
People with disability	183	5.10%
Culturally and linguistically diverse – Born overseas	192	5.35%
Culturally and linguistically diverse – Speak a language at home other than English (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages)	202	5.63%
	<b>Number (headcount)</b>	<b>Percentage of total leadership cohort (calculated on headcount)</b>
Women in leadership roles <sup>5</sup>	84	48.28%

<sup>5</sup> Women in leadership roles are considered those positions that are Senior Officer and equivalent and above.

# Embedding a culture of human rights

## Embedding a human rights culture

The department's *Strategic Plan 2021–25* features the department's commitment to respecting, protecting and promoting human rights as the cornerstone of a fair and inclusive society. Building on the initial initiatives to implement the Queensland *Human Rights Act 2019* (the Act), the department is now ready for a new phase of embedding human rights across all divisions, including at the point of decision-making. As part of our broader integration approach, in April 2022 the department seconded an experienced subject matter expert from the Queensland Human Rights Commission to assist in the human rights capability uplift and embed human rights considerations in decision-making at the source of judgments.

Strategy and Corporate Services will coordinate and lead a program of work to embed a culture of human rights to achieve consistent and genuine compliance with the Act across all divisions, as well as the continuous improvement of our human rights practice. The human rights embed program will include tailored training and artefacts, case studies and the establishment of a Human Rights Continuous Improvement Network with representatives from all divisions.

## Staff awareness, education and development

Departmental initiatives in 2021-22 included:

- the public entities and the Queensland Human Rights Act 2019 online training is available to all staff and has been made mandatory across the department
- the Community Recovery human rights online training module has been reviewed and is currently being updated.
- human rights are referenced in the department's Achievement and Development Planning (ADP) documents
- the department's human rights content on the intranet is currently undergoing a major update with a suite of new documents developed to support staff to meet their obligations under the Act, including:
  - a *Human Rights Guide for Managers, Supervisors and Team Leaders*
  - instructions for assessing compatibility with human rights
  - a record for assessing compatibility with human rights
  - a record for assessing compatibility with human rights in complaints
  - an assessing compatibility with human rights flowchart
  - an assessing compatibility with human rights in complaints flowchart.
- the department has established a Human Rights Continuous Improvement Network to:
  - promote a human rights culture across the department
  - foster independent human rights capability in all business areas
  - act as a forum for sharing information and standards of practice on embedding human rights
  - provide updates on the latest human rights developments
  - connect employees to human rights resources, advice, training, and direct assistance.
- staff in management or supervisory roles are provided information regarding human rights as part of their learning on the job and incorporate human rights considerations in decisions regarding such matters as performance, health, and flexible work arrangement.



## Community consultation and engagement about human rights

In May 2022 the Director-General approved the Whole-of-Government First Nations Reform Agenda – CHDE Implementation Framework. This framework provides a high-level overview of linkages between the Queensland Government’s First Nations whole-of-government reforms and DCHDE’s First Nations initiatives. The framework identifies a specific focus on human rights, and particularly that of Aboriginal and Torres Strait Islander peoples.

The department has committed to reframing its relationships with Aboriginal and Torres Strait Islander peoples and organisations and operationalising the Tracks to Treaty. In order to fulfill this commitment, a standalone First Nations Strategy Unit has been established to deliver an integrated departmental response for First Nations peoples.

The very first design principle for the First Nations Strategy Unit is ensuring that First Nations peoples’ human rights, particularly cultural rights, are at the centre of the department’s commitments to First Nations peoples.

## Awareness raising and support for related entities

Human Rights Week was used to promote a dialogue about the six human rights most commonly engaged in the work of the department:

1. Recognition and equality before the law
2. Freedom of expression
3. Property rights
4. Privacy and reputation
5. Protection of families and children
6. Cultural rights – Aboriginal and Torres Strait Islander peoples.

This included:

- a broadcast message to all staff
- the distribution of a human rights screensaver
- a series in News Bites, the department’s fortnightly newsletter
- the posting of examples of how department staff strongly promote the rights to security and protection of families and children through their work
- promotion of the free Queensland Human Rights Commission human rights webinars
- intranet articles.

Ongoing work between Queensland Council of Social Service (QCOSS) and the department has continued on the QCOSS Human Rights, Housing and Homelessness Project. This is a capacity-building project to:

- develop and highlight the department’s and the community sector’s commitment to human rights
- increase confidence in working compatibly with the Act
- support the department’s frontline staff and the broader sector to use the Act for person-centred service delivery.

## Review of policies and procedures

Departmental initiatives in 2021-22 included:

- new whole-of-department policy and procedure templates with human rights considerations have been developed and distributed along with assessing compatibility recordkeeping templates
- a selection of policies and procedures have been reviewed for compatibility with human rights including:
  - Workplace Rehabilitation Policy
  - Recreation Leave Policy



- Cultural Leave Policy
- Standard of Conduct Policy
- Student and Vocational Work Experience Policy
- Risk Management Policy
- Risk Management Procedure
- Complaints Management Policy
- Complaints Management Procedure.
- the First Nations Arts and Cultures Panel and Arts Queensland have collaborated to develop a draft Cultural Engagement Framework – Working with Aboriginal and Torres Strait Islander arts and cultures in Queensland, which aligns with the United Nations Declaration on the Rights of Indigenous Peoples
- the Community Recovery portfolio has updated their policies and procedures for mandatory training on human rights for all Ready Reserves
- human rights are being considered in climate change policy work of the unit and its likely translation to policy.

## Internal complaint management for human rights complaints

Departmental initiatives in 2021-22 included:

- a new whole-of-department complaints policy and procedure with human rights considerations has been developed and implemented.
- a new complaints reporting template has been developed to support the effective capture of human rights complaints data
- Integrity Services Unit assessments of corrupt conduct complaints and public interest disclosures includes consideration of whether any human rights may be potentially impacted by the department’s management and/or investigation of the complaint.

### DCHDE Human Rights Complaints Overview – 1 July 2021 to 30 June 2022

Number of complaints	13
Outcome of complaints	7 resolved 6 not yet finalised

The department is maturing its complaints management processes to capture these complaints for future reporting periods.

## Future plans

- The Human Rights Continuous Improvement Network will commence meeting in July 2022. This network will support a capability uplift across the department including:
  - providing updates on the latest human rights developments
  - acting as a forum for sharing information and standards of practice on embedding human rights and connecting employees to resources, advice and tailored training.
- The newly established First Nations Strategy Unit will have lead responsibility for:
  - reframing the department’s relationships with Aboriginal and Torres Strait Islander stakeholders
  - enabling and supporting community-led and place-based solutions
  - enabling the delivery of enhanced Aboriginal and Torres Strait Islander client and community outcomes.

## Looking forward

In 2022–23, we will continue to harness our shared strengths and expertise to build a resilient, unified organisation by:

- supporting the department to align its strategies to the Whole of Government First Nations Reform Agenda: CHDE's Responses and Strategies for Implementation, Monitoring and Evaluation and, through implementation, change the lives of First Nations Queenslanders
- delivering the First Nations Mentoring Program
- designing and establishing a Human Rights Continuous Improvement Network
- working with the Queensland Government Accommodation Office to implement recommendations to make Queensland State Archives' (QSA) public spaces more welcoming and culturally safe
- initiating and delivering phase two of the Online Service Delivery Improvement Project to improve the way DCHDE design and deliver online services
- establishing a Policy Heads Network to remove barriers to collaboration and enable leveraging of common arrangements, and promote positioning of DCHDE as a leader in digitisation of services
- leading cross-agency and sector collaboration, and procurement and contract management practice reform through the Social Services (Procurement) Category Council
- designing and delivering annual ICT-related business continuity exercises to test and improve DCHDE and supplier ICT business continuity and disaster recovery arrangements
- improving DCHDE's management and reporting of complaints by developing a risk-based approach for complaints identification and management, including human rights considerations
- continuing the transition of managing records digitally, by dedicated systems for records management, which will facilitate a mobilised, collaborative and connected workforce
- embedding the *Data and Insights Strategy* and enhancing the department's analytics capability
- embedding the digital strategy and defining our strategic investment priorities.

# Services overview (including performance information)

---



**Refer DCHDE 2021–22 Service Delivery Statements for more information:**

[https://s3.treasury.qld.gov.au/files/Budget\\_2021-22\\_SDS\\_Department\\_of\\_Communities\\_Housing\\_and\\_Digital\\_Economy-1.pdf](https://s3.treasury.qld.gov.au/files/Budget_2021-22_SDS_Department_of_Communities_Housing_and_Digital_Economy-1.pdf)

The service areas within the Department of Communities, Housing and Digital Economy include:

- **Arts Queensland:** Invest in opportunities that create greater access for Queenslanders to experience arts and culture, support the growth of the arts sector and showcase the state's stories and artistic talent
- **Community Services:** Support communities to thrive through investing in quality community services that are connected and support the social and economic inclusion and wellbeing of people of all ages, abilities and backgrounds
- **Customer and Digital Services:** Put Queenslanders and their businesses at the heart of government service delivery and oversee investments to enable successful delivery of a digitally enabled economy
- **Housing and Homelessness Services:** Benefit Queenslanders and their communities by providing housing and homelessness services that are responsive, integrated and accessible, and enrich the lives of Queenslanders.

The service areas contribute to the Queensland Government's objectives for the community—*Unite and Recover*—by building resilience and supporting the wellbeing of our diverse communities, promoting arts, culture and creativity in Queensland, and digitally connecting Queensland's regions.

The achievements of each service area are identified in the strategic objective sections.

We track our performance through a range of service standards, as published in the 2021–22 Service Delivery Statements (SDS) budget paper.

# Arts Queensland

Service standards are provided for two service types:

- Investment programs
- Facilities management

Arts Queensland	Notes	2021–22 Target/Est	2021–22 Actual
<b>Service: Investment programs</b>			
<b>Service standards</b>			
<i>Effectiveness measure</i>	1	83%	.....
Customer satisfaction with Arts Queensland's service delivery			
<i>Efficiency measure</i>	2	88%	94.1%
Government funding provided direct to arts and cultural sector as a proportion of total investment program budget			
<b>Service: Facilities management</b>			
<b>Service standards</b>			
<i>Effectiveness measure</i>	3	4,967,600 visitors	3,607,615 visitors
Utilisation of state-owned arts and cultural facilities			
<i>Efficiency measure</i>		<10%	9.3%
Percentage cost of delivering facilities management			
Notes:			
1. The 2021–22 Actual is not available as the survey was not undertaken in 2021–22 as other methods of consultation on Arts Queensland services were undertaken. This measure has been discontinued for 2022–23 and a new measure aligned with investment programs has been introduced.			
2. The 2021–22 Target/Estimate has been revised to 88 per cent based on additional grant funding for Arts Queensland in 2021–22, with investment program costs remaining consistent. The 2021–22 Actual is higher than normal due to the inclusion of the Arts and Cultural Recovery Package grants program, which was limited life and has resulted in a higher percentage of grants delivery as total cost of program.			
3. The variance between the 2021–22 Target/Estimate and 2021–22 Actual is due to the impact of COVID-19 restrictions, mandated closures, and the February to March 2022 flooding event in South East Queensland.			

## Community Services

Community Services	Notes	2021–22 Target/Est	2021–22 Actual
<b>Service standards</b>			
<i>Effectiveness measure</i>			
Percentage of Community Recovery Emergency Hardship Assistance applications processed for payment within 24 hours	1	80%	63%
<i>Efficiency measure</i>			
Percentage of contracted service capacity for in-home and community connection support used	2	65%	65%
Cost to Queensland State Archives per record accessed	3	\$1.00	\$0.96

Notes:

1. This measure was impacted by the scale of the 2021-22 weather events, and the corresponding volume of applications received over this period which impacted processing timeframes. The target of 80 per cent Emergency Hardship Assistance applications was achieved within 54 hours for the South East Queensland rainfall and flooding event in February 2022.
2. This measure has been reclassified and will be reported as a measure of effectiveness from 2022–23 as required by the Queensland Government Performance Management Framework Policy.
3. This measure was relocated following organisational realignment within the department, with Queensland State Archives moving from Customer and Digital Services to Community Services.

## Customer and Digital Services

Customer and Digital Services	Notes	2021–22 Target/Est	2021–22 Actual
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Percentage of customers satisfied with the services provided by Smart Service Queensland on behalf of government agencies		≥90%	91%
Percentage of datasets available on data.qld.gov.au achieving a data usability rating of 3 out of 5 or higher		≥75%	75.34%
Overall satisfaction with customer experience, service design and digital product partnerships, advice and support (internal to government)	1	92%	100%
Percentage of whole-of-government ICT spend awarded to small to medium sized enterprises (transactions over \$5,000)	2	25%	22.9%
<i>Efficiency measures</i>			
Cost per customer interaction (phone, counter, online) provided by Smart Service Queensland	3	\$1.00	\$0.44
Operating cost per \$1,000 of managed spend on ICT products and services	4	<\$10	\$9.90
Notes:			
1. This service standard has been discontinued from 2022–23 as the nature of engagements has changed leading to low response level to surveys which does not accurately capture service delivery effectiveness.			
2. The figure reported is based on quarter 3 data as the full year result sourced from another government agency is unavailable until November 2022. The lower than anticipated 2021–22 Actual is due to the overall spending compared to SME spend for quarter 3.			
3. The variance between the 2021–22 Actual and 2021–22 Target/Estimate is due to a significant increase in customer interactions due to COVID-19. This includes Queensland Government website visits for COVID-related information, including the website <a href="http://www.covid19.qld.gov.au">www.covid19.qld.gov.au</a> ; inbound and outbound phone calls to 134COVID and 13HEALTH. Smart Service Queensland has been able to achieve economies of scale to deliver increased activity levels predominantly through existing platforms.			
4. The figure reported has been calculated using data up to and including quarter 3 as full year data sourced from another government agency is unavailable until November 2022.			

## Housing and Homelessness Services

Service standards are provided for two service types:

- Housing
- Homelessness

Housing and Homelessness Services	Notes	2021–22 Target/Est	2021–22 Actual
<b>Service: Housing</b>			
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Level of overall client satisfaction			
Public housing	1	86%	83.1%
Community housing		81%	81.5%
Percentage of new households assisted into government-owned and managed social rental housing who were in very high or high need	2	95%	99.7%
Average wait time to allocation for assistance (months) with government-owned and managed social rental housing for clients in very high or high need	3	8	15
Percentage of department-owned social rental housing dwellings in acceptable condition		95%	97.7%
Proportion of total new households assisted to access rental accommodation who moved into the private rental market		86%	86%
Proportion of newly constructed social housing dwellings meeting the Liveable Housing Design guidelines gold or platinum standards	4	50%	60.8%
Percentage of under occupied government-owned and managed social rental housing		15%	15.2%
Proportion of government-owned social rental housing stock matched to greatest demand		54%	54.7%
<i>Efficiency measure</i>			
Average tenancy and property management administration cost per households assisted with social rental housing		\$1,369	\$1,332

Housing and Homelessness Services	Notes	2021–22 Target/Est	2021–22 Actual
<b>Service: Homelessness</b>			
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Percentage of clients who were homeless or at risk of homelessness who needed assistance to obtain or maintain independent housing and obtained or maintained independent housing after support	5,6	65%	62.3%
Percentage of homelessness services clients who requested assistance relating to domestic and family violence and received this assistance	5,7	88%	86.4%
<i>Efficiency measure</i>			
Recurrent cost per client accessing homelessness services	5,8	\$3,856	\$3,977

Notes:

1. The 2021–22 Actual was slightly lower than expected and the results reflect customer perceptions at the point in time when completing the survey. Queensland continues to rate highly in client satisfaction compared to other jurisdictions with the result above the national average of 71.9 per cent.
2. The higher than anticipated 2021–22 Actual is due to increased social housing support being provided to targeted vulnerable cohorts, for example people who are homeless or at risk of homelessness or experiencing domestic and family violence. The department's priority is the safety and wellbeing of Queenslanders, and a focus on those most vulnerable in the community.
3. The variance between the 2021–22 Target/Estimate and the 2021–22 Actual is due to demand for housing assistance alongside a reduction in turnover of social housing tenancies. The reduced turnover is due to a tightening of private market conditions statewide, including regional and rural Queensland that have not previously seen this market impact, and the impacts of COVID-19 pandemic that resulted in lower than usual tenancy turnover and therefore lesser new allocations.
4. The higher than anticipated 2021–22 Actual is mainly due to more projects being delivered that incorporate lifts, resulting in all dwellings in those developments meeting the gold or platinum standard.
5. This is an annual measure, with the result from *Report on Government Services* data published in 2021–22 for 2020–21 (the last available data).
6. The lower than anticipated 2021–22 Actual is due to a number of factors impacting the sustainable housing outcomes for clients, such as cost of rent in private rental housing, level of income support and client circumstances.
7. This service standard has been discontinued in 2022–23 as it is not considered to be a measure of effectiveness on the outcome of the service but rather an output measure, limited to capturing the statistics of a cohort rather than the broader service response of the service area.
8. The higher than anticipated 2021–22 Actual is due to varying costs of individual services provided to clients and is higher than estimated due to more complex needs clients receiving service.

## Commercialised business units and shared service providers

The department also includes one commercialised business unit (CBU) and two shared service providers (SSP), as follows:

- **CITEC** – provides high quality, cost effective, whole-of-government and commercial information and technology solutions that support the delivery of quality frontline services to Queensland communities and businesses
- **Queensland Shared Services** – improves the employee experience through the provision of easy and effective corporate services that enable Queensland Government entities
- **Corporate Administration Agency** – provides value-for-money corporate services to the Corporate Administration Agency's customers.

The CBU and SSPs contribute to the Queensland Government's objectives for the community – *Unite and Recover* – by working to protect Queenslanders and save lives.

The achievements of each CBU and SSP are identified in the strategic objective sections.

We track our performance through a range of service standards, as published in the 2021–22 Service Delivery Statements (SDS) budget paper.



**Refer DCHDE 2021–22 Service Delivery Statements for more information:**

[https://s3.treasury.qld.gov.au/files/Budget\\_2021-22\\_SDS\\_Department\\_of\\_Communities\\_Housing\\_and\\_Digital\\_Economy-1.pdf](https://s3.treasury.qld.gov.au/files/Budget_2021-22_SDS_Department_of_Communities_Housing_and_Digital_Economy-1.pdf)

## CITEC

Service standards are provided for two service types:

- CITEC Information and Communication Technology (ICT)
- CITEC Information Brokerage (IB)

CITEC	Notes	2021–22 Target/Est	2021–22 Actual
<b>Service: CITEC ICT</b>			
<b>Service standards</b>			
<i>Effectiveness measures</i>		>75%	82.50%
CITEC ICT customer satisfaction			
CITEC ICT service availability		99.9%	99.9%
<i>Efficiency measure</i>			
CITEC ICT earnings before interest and tax less depreciation and amortisation (EBITDA)	1	\$14.654m	\$21.125m
<b>Service: CITEC IB</b>			
<b>Service standards</b>			
<i>Effectiveness measure</i>		>80%	83.50%
CITEC IB customer satisfaction			
<i>Efficiency measure</i>			
CITEC IB Earnings before interest and tax less depreciation and amortisation (EBITDA)	2	\$16,000	(\$226,000)
Notes:			
1. The higher than anticipated 2021–22 Actual is due to higher than budgeted revenue resulting from increased usage of CITEC services and the addition of new customers, as well as lower than budgeted expenses.			
2. The 2021–22 Actual reflects the external market conditions in which CITEC IB operates.			

# Queensland Shared Services

Service standards are provided for two service types:

- Human Resources
- Finance

Queensland Shared Services	Notes	2021–22 Target/Est	2021–22 Actual
<b>Service: Human Resources</b>			
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Percentage of payroll services delivered within service agreement standards	1	≥97%	99.87%
Customer satisfaction with Human Resources services		80%	82.08%
<i>Efficiency measure</i>			
Number of pays processed per FTE per fortnight	2	≥325	374
<b>Service: Finance</b>			
<b>Service standards</b>			
<i>Effectiveness measure</i>			
Percentage of finance services delivered within service agreement standards	1,3	≥95%	89.89%
Customer satisfaction with finance services	4	80%	86.65%
<i>Efficiency measure</i>			
Number of accounts payable transactions processed per FTE per annum	5	≥11,000	17,128

Notes:

1. This service standard has been discontinued in 2022–23 as it is a measure of timeliness and does not meet the requirements of the Queensland Government Performance Management Framework Policy as a measure of effectiveness.
2. The 2021–22 Actual is greater than anticipated primarily due to an increase in (payroll) service volumes which QSS has processed within its existing resource base.
3. The 2021–22 Actual is lower than planned, primarily due to higher than forecast service volumes. Service levels improved in the second quarter and are now consistently exceeding service level targets.
4. The 2021–22 Actual is greater than anticipated because of the customer experience being an ongoing focus for QSS.
5. The higher than anticipated 2021–22 Actual is primarily due an increase in agency submissions which have been able to be serviced within existing QSS FTE.

## Corporate Administration Agency

Corporate Administration Agency	Notes	2021–22 Target/Est	2021–22 Actual
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Customer satisfaction with CAA services		90%	94%
Customers consider CAA services are value for money		95%	100%
<i>Efficiency measures</i>			
CAA operating surplus/(deficit)		±2%	-0.13%
Unit rate per employee per pay for salary-based employees		≤\$15.95	\$15.35

# Our governance

---

Our governance framework sets out the principles of accountability and transparency that support our strategic objectives. It establishes the alignment of our structure, management, planning, performance, service delivery, risk management, reporting and decision-making with our corporate, legislative and regulatory requirements.

The framework ensures our people can act and respond to our changing legislative and fiscal environment while fostering continuous improvement and enhanced productivity within the department.

The framework supports the Director-General, as the Accountable Officer, to meet the requirements of the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019*, the *Public Sector Ethics Act 1992* and other legislative and accountability requirements.

## Board of Management

The Board of Management is the department's principal strategic governing body, responsible for setting the strategic direction of the department, demonstrating leadership, overseeing financial and business performance, ensuring effective use of resources and supporting the Director-General as the Accountable Officer.

The role of the Board of Management is to:

- set the department's strategic direction, goals and performance levels, aligned to government objectives
- provide stewardship over the implementation of programs and policies
- demonstrate visible and aligned leadership to the agency
- ensure effective financial management and use of resources, including reprioritisation when necessary
- monitor the performance of business activities and the achievement of priorities and objectives
- ensure effective business continuity practices and culture within the department
- support the Director-General to meet legislative requirements and accountabilities
- ensure the effective management of risk through:
  - setting the organisation's risk culture and appetite and monitoring enterprise risks
  - ensuring fraud and corruption risk assessments occurs at enterprise, divisional and business area levels.

**Chair:** Director-General

**Members:**

- Associate Director-General, Housing and Homelessness Services
- Deputy Director-General, Arts Queensland
- Chief Customer and Digital Officer
- Deputy Director-General, Services Delivery and Operations
- Deputy Director-General, Transformation and Enabling Technologies
- Acting Deputy Director-General, Communities
- Deputy Director-General, Strategy and Corporate Services
- Chief Finance Officer.

## Our Board of Management as at 30 June 2022

### **Clare O'Connor**

#### **Chair: Director-General**

*BA, MA (Public Sector Leadership)*

Clare O'Connor is the Director-General of the Department of Communities, Housing and Digital Economy. This is her seventh year as a Director-General, having successfully led two other Queensland Government departments since 2015.

The Department of Communities, Housing and Digital Economy has played a key role in the Queensland Government's pandemic response, providing a range of essential frontline and support services. These included delivery of vital information to Queenslanders through the 134COVID, 13HEALTH and Community Recovery Hotline and rollout of the Check In Qld app and Border Pass system. The department has continued to provide critical frontline housing and homelessness support during the year and was instrumental in mobilising the Care Army to support people in need and provide support for the state's vaccine rollout.

Clare is the Government Champion for Cherbourg Aboriginal Community.

### **Mary-Anne Curtis**

#### **Member: Associate Director-General, Housing and Homelessness Services**

*LLB, BCom, GAICD*

Mary-Anne joined the department in January 2022 as Associate Director-General, Housing and Homelessness Services.

Mary-Anne is an experienced senior leader in the Queensland Public Service. Before joining the department Mary-Anne served as Associate Director-General for Queensland Health, and before that in senior executive roles with several other Queensland Government departments, including Seniors and Disability Services and Aboriginal and Torres Strait Islander Partnerships; Employment, Small Business and Training; and Queensland Treasury.

Mary-Anne has over 20 years' experience working in government and has led the development of strategic policies relating to vocational education and training and small business, and advised on fiscal and economic issues, particularly in relation to social policy portfolios and intergovernmental financial relations.

### **Louise Howard**

#### **Member: Acting Deputy Director-General, Communities**

*BA, MAppSc (Information Management)*

Louise has an extensive multi-disciplinary career spanning local and state government and the higher education sector. She is an experienced information management and technology specialist having demonstrated a strong background in records management and archives, library services, information management strategy and policy implementation, as well as service delivery and client service. Prior to being appointed as Queensland State Archivist, Louise was Director, Research, Specialised and Data Foundations at Griffith University.

Louise holds qualifications including a Bachelor of Arts from the University of Tasmania and a Masters in Applied Science (Information Management) from Charles Sturt University.

## **Chris McLaren**

**Member: Chief Customer and Digital Officer, Queensland Government Customer and Digital Group**

*BE (Elec) Hons*

Chris is the Chief Customer and Digital Officer and is focused on driving Queensland's digital economy, delivering better citizen-centric services and optimising Queensland Government's investment and use of technology.

Chris is a globally-experienced senior executive with a successful 25-year track record leading, growing, transforming and advising technology, telecom, utility, energy, services and software organisations, including multinationals and start-ups. Chris specialises in digital enablement and transformation, customer experience, operations improvement and technology innovation. Chris has an Honours degree in Electrical Engineering from University of Technology Sydney and has completed studies in Governance at Australian Institute of Company Directors and Digital Strategy and Transformation at Massachusetts Institute of Technology.

## **Andrew Spina**

**Member: Deputy Director-General, Service Delivery and Operations**

*BSc (Comp)*

Andrew has worked in the Queensland public sector for more than 35 years and has extensive experience in leading the delivery of digital transformation, digital service delivery and shared government services.

Andrew has undertaken a number of Deputy Director-General and Chief Information Officer roles, providing strategic digital leadership in the Department of Communities, Department of Science, Information Technology and Innovation, Department of Public Works and Housing; and roles in CITEC and Treasury.

## **Dallas Stower**

**Member: Deputy Director-General, Transformation and Enabling Technologies**

*BBus (Comp), GradCert (PSM)*

Dallas has over 35 years' experience in the ICT industry across a range of senior leadership positions. In his role as Deputy Director-General Transformation and Enabling Technologies, Dallas leads the development and implementation of initiatives that strengthen Queensland's ICT service delivery.

Dallas is responsible for CITEC Enabling Services, CITEC Integration and Enabling Technologies, Data and Information Services, ICT Strategic Sourcing, Transformation Projects and the Cyber Security Unit.

His past senior leadership roles include Assistant Director-General, Strategic ICT, General Manager, CITEC, Executive Director, Telecommunications and Digital Economy Coordination Office and Chief Information Officer, Queensland Rail.

## **Matthew Nye**

### **Member: Deputy Director-General, Strategy and Corporate Services**

*BBus (Public Relations), MBus (Professional Accounting)*

Matthew has more than 25 years' experience in the Queensland Public Service, working in corporate services, shared services and service delivery roles. Matthew is responsible for all corporate functions of the department, including strategic policy and legislation, finance, human resources, communications and governance.

Matthew has extensive experience and skills in business strategy, service delivery, planning and project delivery to lead organisations through transformational change. Matthew has held senior leadership roles as Assistant Director-General, Corporate Services at the Department of Communities, Disability Services and Seniors, General Manager at Smart Service Queensland and Executive Director, Finance Services at Queensland Shared Services.

## **Kirsten Herring PSM**

### **Member: Deputy Director-General, Arts Queensland**

*BA (Economics), GradDip (Business Admin), MBA, AICD*

Kirsten oversees the department's investment and policy activities in the arts. This includes the Queensland Government's investment in the Queensland Cultural Centre, the funding of the state's major arts companies, corporate governance support for the state's arts statutory bodies and government-owned companies, and the delivery of the arts investment funding programs.

## **Corynne Scott**

### **Member: Chief Finance Officer**

*BBus (Accountancy), CPA*

Corynne has over 24 years' experience in financial management within the public sector. Corynne has extensive experience in financial and management accounting, including internal and external budgeting, financial analysis, system implementation, statutory reporting, taxation compliance, governance and assurance processes.

Corynne was previously Chief Financial Officer at the Department of Justice and Attorney-General and has held senior officer positions within several other Queensland Government agencies, including the Department of Natural Resources, Mines and Energy, Corporate Administration Agency, and Queensland Shared Services.

## Governance committees

### Audit and Risk Committee

The Audit and Risk Committee (ARC) acts as an advisory service to the Director-General to assist in the effective discharge of the responsibilities detailed in the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019* and other relevant legislation and prescribed requirements. In doing so, it provides independent comment, advice and counsel to the Director-General.

The ARC charter sets out the authority, roles and responsibilities, membership and operations expected of the committee. The committee observed the terms of its charter in 2021–22 and had due regard to Queensland Treasury's Audit Committee Guidelines.

**Chair:** Chris Johnson (external member)

**Members:**

- Sue Ryan (external member)
- Associate Director-General, Housing and Homelessness Services
- Deputy Director-General, Arts Queensland
- Deputy Director-General, Transformation and Enabling Technologies, Queensland Government Customer and Digital Group
- Acting Deputy Director-General, Communities.

In 2021–22, the ARC:

- reviewed and recommended approval of the department's financial statements
- considered and endorsed the External Audit Plan and proposed fees of the external auditors
- considered and endorsed the annual Internal Audit Plan and related changes
- considered and endorsed the Chief Finance Officer Assurance Project Plan
- considered and endorsed the Audit and Risk Charter and the Internal Audit Charter
- considered Queensland Audit Office and internal audit findings and recommendations, and monitored their sustainable implementation
- considered the appropriateness of the systems of performance measurement and reporting
- considered the ability of financial management and risk management to identify, monitor and manage significant risks noted fraud risks and actions taken by the department to manage these risks, including training and awareness activities
- reviewed corrupt conduct complaints and other matters dealt with by the Integrity Services Unit
- considered and endorsed that there is adequate governance and processes in place for the preparation of the information security annual return and Director-General attestation
- self-assessed the committee's effectiveness and agreed improvement initiatives
- briefed the Director-General on relevant matters, opinions, decisions and recommendations made by the committee.

The ARC met on five occasions during 2021–22.

The remuneration paid to external members as follows: Chris Johnson (\$7,800 exclusive of GST) and Sue Ryan (\$5,040).

Additionally, the Board of Management is supported by five sub-committees, which advise on matters within their terms of reference. The chairs of these committees report to the Director-General and provide regular updates to the Board of Management.

## Executive Finance Committee

The role of the Executive Finance Committee is to consider and provide appropriate advice to the Director-General, through the Board of Management, about the effective alignment and deployment of departmental financial resources to support the department's strategic objectives and the government's priorities.

## Information Steering Committee

The Information Steering Committee provides support to the Director-General in leading the strategy and investment in digital and ICT, and reports to the Board of Management. The role of the committee is strategic leadership, value creation and prioritisation on digital and ICT capability and enhancement.

## People and Culture Committee

The People and Culture Committee provides strategic support to the Director-General and Board of Management to build a culture that reflects the department's values through effective human resource strategies and programs. The focus of the committee is to:

- provide strategic leadership in building a culture that reflects our values
- guide the investment, development, implementation and review of our people strategies and practices to build capability across the department
- monitor performance against and mitigation strategies for organisational risks
- seek opportunities to guide and implement best practice and innovative strategies to improve our people management practices.

## Workplace Health and Safety Committee

The Workplace Health and Safety (WHS) Board of Management Committee provides direction and leadership to support an effective workplace health and safety management system to achieve improved performance and culture. The focus of the committee is to:

- provide strategic direction to assist with the development of WHS plans to effectively manage WHS risks
- review the department's WHS performance and lead initiatives to achieve improved performance, supporting the departments strategic objectives
- monitor WHS plans to ensure compliance with relevant legislation, directives and policies and ensure appropriate resources are available to implement WHS plans.

## Housing and Homelessness Governance Board

The purpose of the Housing and Homelessness Governance Board is to provide oversight and overall strategic direction for the delivery of the *Queensland Housing and Homelessness Action Plan 2021–2025*, *Aboriginal and Torres Strait Islander Action Plan 2019–2023* and associated Budget measures. The board is an internal governance group, consisting of senior executive leaders representing key housing and homelessness services, corporate and partner areas of the department. It has been established to ensure collective ownership and accountability of all work under the action plans and associated budget measures to support their implementation and success.

## Strategic planning, performance monitoring and reporting

Our *Strategic Plan 2021–25* is the roadmap which guides our future direction and the steps we intend to take over the next four years to deliver our vision and strategic outcomes. Internally, we cascade our strategic plan into the departmental operational plan, demonstrating how the government's strategic priorities and targets inform our objectives and how these are operationalised through our business areas.

We develop a set of strategic measures each year to demonstrate our success against the strategic objectives, and service standards for each service area through our Service Delivery Statements. We



measure our progress through quarterly reporting to our Board of Management and in the annual report. Our performance is also monitored externally through the Parliamentary Estimates committee process held after each year's State Budget.

The department's Performance Management Framework sets the department's direction and performance oversight arrangements. Our performance reporting arrangements are established in line with the Department of the Premier and Cabinet's Queensland Government Performance Management Framework. The framework articulates the relationship between whole-of-government priorities and our department's governance, planning, risk, business continuity, performance reporting and monitoring and evaluation elements.

## Risk management

Our Enterprise Risk Management Framework provides the mechanisms for ensuring risks are identified, assessed, and treated in a systematic way with a consistent approach to prioritising, escalating and responding to those risks regardless of their nature. The framework is a critical component of our strategic and operational planning, service delivery, business continuity, management, and decision-making, in ensuring the department achieves its strategic objectives.

The framework, supported by our risk appetite statement, demonstrates our risk management internal controls are consistent with the *Financial Management Act 2009* and *Financial and Performance Management Standard 2019* and are aligned with international standards AS/NZS ISO 31000:2018 and IEC 31010:2019.

The framework was revised in May 2022 to incorporate enterprise risks and our approach to integrated risk management including opportunity risks. The risk categories and consequence definitions were also refined to meet the department's requirements.

Risks are identified, assessed and managed at enterprise, divisional and business levels by risk owners. All risks are reviewed quarterly, and high risks are reported to the Board of Management and the Audit and Risk Committee.

## Integrity Services

The department's Integrity Services Unit (ISU) deals with corrupt conduct matters (including fraud and corruption) and provides expert and high-level advice about conflicts of interest, public interest disclosures, complaints management and other integrity-related matters.

ISU is integral to the department's prevention, detection and response in relation to corrupt conduct and other integrity-related matters.

During 2021–22, the department (through ISU) demonstrated its commitment to integrity through setting, implementing and monitoring integrity standards and through managing non-conformance. This included:

- developing new and updated integrity-related policies and procedures for reporting corrupt conduct and public interest disclosures, fraud and corruption prevention, conflicts of interest and contact with lobbyists
- reviewing the department's integrity framework, which sets out the elements necessary to prevent, detect and respond to alleged corrupt conduct and other integrity-related matters
- implementing effective departmental-wide, anti-fraud and anti-corruption plans, policies and procedures including: the department's new and updated fraud and corruption control policy and plan, corrupt conduct prevention policy and plan and public interest disclosure policy and procedure
- increasing awareness about fraud and corruption risks through targeted awareness campaigns, such as International Fraud Awareness Week and International Anti-Corruption Day, and through collaboration with departmental governance committees and communities of practice encouraging the internal and external reporting of suspected wrongdoing
- effectively assessing and dealing with suspected wrongdoing

- introducing and developing automated systems for corrupt conduct case management, reporting and data analytics
- appropriately reporting to regulatory entities, such as the Crime and Corruption Commission, the Queensland Police Service and the Queensland Audit Office pursuant to legislative requirements.

## Internal Audit

Internal audit is a key component of the department's corporate governance. It provides independent assurance that the department's policies, operations, systems and procedures meet appropriate standards of effectiveness, efficiency, propriety, regulatory requirements and good business practice, while adequately recognising and managing risk and complying with internal policies.

The department's Internal Audit Unit operates in accordance with an approved Internal Audit Charter as required under the *Financial and Performance Management Standard 2019*. The charter defines the purpose, authority and roles and responsibilities of the function and is consistent with the requirements of the *International Standards for the Professional Practice of Internal Auditing* as set by the Institute of Internal Auditors. The Internal Audit Unit applies and upholds the principles of integrity, objectivity, confidentiality and competency under the Institute of Internal Auditors' formal *Code of Ethics*. The charter authorises appropriate access to all functions, records, property and personnel within the department as well as direct access to the Chair and independent members of the Audit and Risk Committee.

The Internal Audit Unit provides a broad range of assurance, advisory and support activities in line with the Internal Audit Plan endorsed by the Audit and Risk Committee and approved by the Director-General. During the year Internal Audit Unit assisted management with:

- operational reviews
- compliance reviews
- change management reviews
- real-time assurance
- information systems and security reviews
- data analysis
- a comprehensive program of continuous assurance.

The Internal Audit Unit applies a risk-based approach to strategic internal audit planning and triaging its program of work. Collaboration with the corporate risk management function ensures appropriate coverage of risks and controls across the department.

The Internal Audit Unit also coordinates its activities with the Queensland Audit Office to obtain satisfactory audit coverage and minimise duplication of effort and has a quality improvement program to ensure the effective, efficient and economical operation of the function.

During 2021–22, the Internal Audit Unit completed 13 internal audit reviews, five management requests and provided ad-hoc advice to managers on a range of issues. The Internal Audit Unit had due regard to the Audit Committee Guidelines.

## Information systems and recordkeeping

Records are managed within each business area throughout the department. The department manages records, using both business information systems and dedicated systems, for records management, through a suite of policies to direct staff on the roles and responsibilities of records management.

In 2021–22, the department will continue to demonstrate a commitment to achieving compliance with respect to recordkeeping practices by:

- continuing to implement an electronic document and records management system (eDRMS) or an alternative system by completing the design and configuration of an enterprise environment and completing a successful pilot implementation
- providing ongoing recordkeeping support to departmental staff

- continuing to undertake authorised disposal activities in accordance with the authorised retention and disposal schedules
- ensuring that the lifecycle management of all departmental public records was undertaken in accordance with legislative requirements.

## External reviews

In 2021–22, the department participated in the following reviews:

### **Queensland Housing Strategy 2017–2027 Research and Evaluation Program**

Ongoing monitoring and evaluation is essential to the successful delivery of the *Queensland Housing Strategy 2017–2027*. The department partnered with the University of Queensland on the *Queensland Housing Strategy 2017–2027 Research and Evaluation Program*, which includes an evaluation of progress against the first action plan. The key deliverables include:

- monitoring and evaluation framework for the *Queensland Housing Strategy 2017–2027*
- review and benchmarking of key housing policies and procedures
- evaluation of the *Queensland Housing Strategy Action Plan 2017–2020* including key initiatives, an interim analysis and a high-level evaluation of the plan
- final report and future work program proposal.

### **Commissioning for Outcomes – Homelessness Investment Logic**

The key deliverables of this review include:

- undertake current and future-state research to more fully understand the homelessness policy, program and investment settings in Queensland
- focus on the core expertise of industry in service delivery, and by discovering what works, reverse engineer this into the design of a new investment logic
- begin to understand industry and government readiness for a change towards outcomes-focused investment
- coordinate two demonstration projects, which test industry readiness for a shift to an outcomes focus, and provide learnings about the capability development required for sustainable change
- develop an investment logic and transition plan for homelessness program investment in Queensland.

### **Queensland Audit Office – Delivering social housing services**

- Auditor-General of Queensland: *Report to Parliament No 1: 2022–23 – Delivering social housing services*, which examined whether social housing is effectively managed to meet the housing needs of vulnerable Queenslanders. The Queensland Audit Office made a total of eight recommendations aimed at improving the department’s housing register management, focusing on the application and allocation assessment process and tenants ongoing eligibility for social housing. The department accepted all eight recommendations and proposes to implement all by the end of 2023.

## Information security attestation

During the mandatory annual information security reporting process, the Director-General attested to the appropriateness of the information security risk management within the department to the Queensland Government Chief Information Security Officer, noting that appropriate assurance activities have been undertaken to inform this opinion and the department’s information security risk position.

The department is heavily reliant on information to deliver a range of services to our customers with the expectation that this information is both secure and managed. To help achieve information security the department has a directive to comply with the Queensland Government Information Security Policy (IS18:2018). This will ensure that an Information Security Management System (ISMS) is in place to effectively manage the information security risks. An ISMS is an ongoing system of both practise and improvement that is based on the current standard of ISO/IEC 27001.

In 2021–22, significant progress and improvements included:

- further maturation of security controls in the areas of incident response, security awareness and policy development
- a move from self-assurance to independent external assurance of the DCHDE ISMS in addition to continuing independent external assurance of the Essential 8 controls though at a greater depth
- further integration of business units/divisions into the DCHDE ISMS that were impacted by organisational change.

## Whole-of-government plans and specific initiatives

The department has a number of whole-of-government and specific purpose plans including:

- *Aboriginal and Torres Strait Islander Cultural Capability Action Plan 2021–2022*
- *Aboriginal and Torres Strait Islander Housing Action Plan 2019–2023*
- *Business Continuity Plan*
- *Creative Together 2020–2030: A 10-Year Roadmap for arts, culture and creativity in Queensland*
- *Digital Queensland: Digital Professional Workforce Action Plan 2020–2024*
- *Disability Services Plan 2021–22*
- *Diversity and Inclusion Strategy 2019–23*
- *Fraud and corruption control plan*
- *Multicultural Action Plan 2019–20 to 2021–22*
- *Procurement Plan 2021–25*
- *Queensland Housing and Homelessness Action Plan 2021–2025*
- *Queensland Housing Strategy 2017–2027*
- *Strategic Internal Audit Plan 2021–22*
- *Sustain 2020–2022*, the first action plan for *Creative Together 2020–2030*.

This year, the department also collaborated on the following intergovernmental initiatives:

- Brisbane City Council Metro Project
- New performing arts venue at Queensland Performing Arts Centre (QPAC)
- Rockhampton Museum of Art
- Stronger Places, Stronger People (an Australian Government initiative).

## Specific initiatives

### Housing and Homelessness Services

In July 2017, the Queensland Government launched the *Queensland Housing Strategy 2017–2027* (the housing strategy), the first strategy in the state's history to encompass the entire housing continuum from homelessness services and social housing to affordable housing, the private rental market, home ownership through to retirement living.

Over the 10-year life of the housing strategy, the Queensland Government is increasing the supply of social and affordable housing by almost 10,000 units of accommodation, including 6,365 new social housing homes under the Queensland Housing Investment Growth Initiative (QHIGI).

The *Queensland Housing Strategy Action Plan 2017–2020* delivered wide-ranging reform across key strategic platforms:

- new social and affordable housing supply through the Housing Construction Jobs Program
- leveraging new supply in the community and affordable housing sectors through Partnering for Growth
- strengthening the homelessness sector through Partnering for Impact
- developing and delivering the *Aboriginal and Torres Strait Islander Housing Action Plan 2019–2023*

- driving new approaches to service integration and delivering person-centred responses for vulnerable people through the department's Service Delivery Transformation
- progressing significant legislative and regulatory reforms to improve consumer protections for all Queenslanders in the homes in which they live, and providing greater certainty for industry.

On 15 June 2021, the *Queensland Housing and Homelessness Action Plan 2021–2025* (the action plan) was launched. This action plan sets out the next stage of the housing strategy and builds on the success of the first action plan and the state's COVID-19 housing response. The *Queensland Housing and Homelessness Action Plan 2021–2025* supports and complements the first action plan, and together, these plans reaffirm the Queensland Government's commitment to working towards better housing outcomes for all Queenslanders. The *Queensland Housing and Homelessness Action Plan 2021–2025* is a whole-of-government plan with actions being delivered by the department and agency partners.

Through the action plan the Queensland Government is investing \$2.9 billion – the largest concentrated investment in social housing in Queensland's history – to help more vulnerable Queenslanders into homes quicker, boost housing supply and increase housing and homelessness support across Queensland. The \$2.9 billion comprises:

- \$1 billion for the establishment of the Housing Investment Fund, to boost housing supply and increase housing and homelessness supports across Queensland
- \$1.813 billion over four years to increase the supply of social housing and upgrade the existing housing property portfolio through the new QHIGI, through which 6,365 new social homes will commence across Queensland by 30 June 2025
- \$94.9 million over four years to 30 June 2025 to support the housing and homelessness service system and deliver better outcomes.

The *Queensland Housing and Homelessness Action Plan 2021–2025* includes a range of measures to build on the success of the first four years of the *Queensland Housing Strategy 2017–2027* and deliver positive outcomes for Queenslanders, including:

- delivery of new social and affordable housing through QHIGI
- investigation of planning and economic development measures to support growth of social and affordable housing
- dedicated actions for engaging with regional and rural local councils about their housing and accommodation needs, and delivering flexible approaches to supporting their local communities
- better integration across government and non-government services to provide vulnerable Queenslanders with a seamless service response and meet their needs holistically, particularly the commonly intersecting needs of housing and health
- actions towards ending homelessness, building on the successful work done through Partnering for Impact and the response to COVID-19
- measures for promoting fairness and accessibility in the housing sector.

The Queensland Registrar for Community Housing developed and piloted a new risk-based approach to comply with the National Regulatory Code for the National Regulatory System for Community Housing (NRSCH). This initiative was based on the outcomes of the NRSCH Data Needs paper that aimed to:

- reduce the regulatory reporting burden on registered community housing providers
- improve reporting to the sector and other stakeholders with the collection of annual data from a greater representation of registered community housing providers
- improve efficiencies by streamlining processes to achieve outcomes quicker
- enable more regular engagement with providers.

The Queensland pilot was not endorsed to be adopted nationally by the registrars from participating jurisdictions. Hence, the Queensland NRSCH will continue to regulate registered community housing providers' compliance with the National Regulatory Code using a risk-based approach that requires a minimum set of core key data and performance indicators. The current compliance schedule for 2021–22 issued 41 compliance returns for 38 NRSCH registered providers and four councils registered under the Queensland State Regulatory System for Community Housing (QRSCH).

## Customer and Digital Services

We are committed to building Queensland's digital workforce through our participation in the Digital and ICT Graduate Program and actions of the *Digital Professional Workforce Action Plan 2020–24*.

The Digital and ICT Graduate Program is designed to complement the department's existing workforce strategy by meeting the specific skill shortages in ICT roles and developing skills in the areas needed most. In 2021–22, 10 government agencies benefited by employing a total of 51 new graduates. The most in-demand skills included software development, cyber security and network support.

Several initiatives have been delivered to address the actions of the *Digital Professional Workforce Action Plan 2020–24*. These include:

- delivery of a pilot regional digital skills roadshow providing a range of free online and face-to-face digital technology workshops and seminars designed to build awareness of the opportunities of a digital career, and to give greater access to the types of skills, experience and professional networks people will need to secure the digital jobs of the future
- partnering with a virtual advisory service to provide mentoring on digital and technology careers to female high school students
- ongoing sponsorships supporting women working or operating digital businesses
- pilot digital skills program for First Nations peoples
- a series of case study videos showcasing the variety of work done by digital professionals
- an industry partners digital graduate program
- an industry and academia advisory group established for information sharing and suggestions on initiatives.

## Arts Queensland

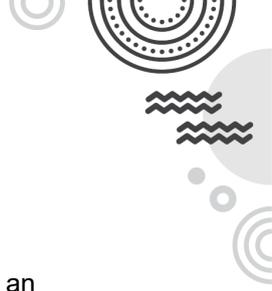
In 2020, the Queensland Government released *Creative Together 2020–2030*, setting a strong vision for the state's future with arts, culture and creativity at its core. It's delivery is designed to be responsive to the changing priorities of Queensland communities and the sector, and emerging opportunities, and is being realised through consecutive action plans.

*Sustain 2020–2022*, the first action plan to deliver *Creative Together*, focused on sector recovery, viability, sustaining employment, and activating COVID-safe creative and arts engagement opportunities for Queenslanders. Its key actions were underpinned by the Queensland Government's two-year \$22.5 million Arts and Cultural Recovery Package and a further \$7 million in 2021–22 specifically for the live music industry. *Sustain 2020–2022* established a strong foundation for growth.

Initiatives have:

- accelerated the sector's ability to adapt and change how they develop work and engage audiences
- focused on growing First Nations arts practice through expansion of Queensland Government-funded Indigenous art centres and investment in the creation and presentation of new works by First Nations artists
- fostered employment opportunities and engaged Queenslanders across the state with high-quality arts experiences through investment in touring and the activation of outdoor and non-traditional spaces
- leveraged audience demand for digital content and grown market reach by supporting the creation of new high-quality digital programming.

*Grow 2022–2026*, the second action plan of *Creative Together 2020–2030*, was launched in August 2022 supported by a \$50 million investment over four years. It will focus on realising the Queensland Government's commitment to reconciliation through Path to Treaty and ensuring Queensland embraces the significant opportunities presented by the Brisbane 2032 Olympic and Paralympic Games. It will accelerate the growth of Queensland's arts, cultural and creative sector through activating new arts and cultural initiatives and events, boosting the creative workforce, and enhancing the delivery of local arts experiences that drive social and economic outcomes in Queensland communities.



## National agreements and national partnership agreements

In 2021–22, the following activities occurred to progress Queensland's national commitments:

- Through the Data and Digital Ministers' Meeting, Queensland contributed to the development of an Intergovernmental Agreement to share data across jurisdictions where it can be done safely, securely and lawfully, to improve service delivery outcomes for citizens. To deliver on this commitment, an inaugural work program was delivered to progress national data sharing priorities and drive data sharing system reforms. Queensland participated in all six data sharing priorities and the department actively contributed to the four system reform initiatives, including leading a national system reform initiative to improve the discoverability of data in priority areas. Queensland continues to contribute to and participate in the development of a National Digital Identity Framework through the Data and Digital Ministers' meetings and various subordinate working groups.
- The National Housing and Homelessness Agreement and Queensland's associated bilateral schedule remained in place throughout 2021–22. Queensland contributed to the development of a data improvement plan endorsed by the Council on Federal Financial Relations on 16 April 2021 that now forms a schedule to the agreement.
- A Queensland Government submission was made to the Productivity Commission's Review of the National Housing and Homelessness Agreement, that is due to be completed by 31 August 2022 .
- Queensland accepted an Australian Government offer of \$25.1 million in Social and Community Services supplementation funding for 2021–22 and 2022–23 and reserved the right to negotiate for ongoing Australian Government funding
- The rollout of the Household Resilience Program Phase 2 Project Agreement to deliver the \$10 million Australian Government contribution, which supports people in cyclone-affected areas to improve the resilience of their homes, while also stimulating the local jobs economy, was finalised.

# Appendices

## Appendix 1 – Statutory bodies

The following statutory bodies and authorities prepare separate annual reports that are provided to the Minister for Communities and Housing, Minister for Digital Economy and Minister for the Arts.

<b>Name of body as described in the constituting Act</b>	<b>Constituting Act</b>	<b>Annual reporting arrangements</b>
Residential Tenancies Authority	<i>Residential Tenancies and Rooming Accommodation Act 2008</i>	Annual report to Parliament
Queensland Art Gallery Board of Trustees	<i>Queensland Art Gallery Act 1987</i>	Annual report to Parliament
Board of the Queensland Museum	<i>Queensland Museum Act 1970</i>	Annual report to Parliament
Queensland Performing Arts Trust	<i>Queensland Performing Arts Trust Act 1977</i>	Annual report to Parliament
Queensland Theatre Company	<i>Queensland Theatre Company Act 1970</i>	Annual report to Parliament
Library Board of Queensland	<i>Libraries Act 1988</i>	Annual report to Parliament



## Appendix 2 – Government bodies, boards and committees

The following bodies, boards and committees were active during 2021–22 with reporting arrangements to the department. Additional information on government bodies is available on the department's website:

<https://www.chde.qld.gov.au/news-publications/annual-report>

### **Brisbane Housing Company Ltd**

Brisbane Housing Company Ltd is a not-for-profit organisation that delivers and manages affordable housing and mixed tenure developments that incorporate elements of social housing, National Rental Affordability Scheme, market for sale product, retail and commercial space.

Brisbane Housing Company Ltd provides quarterly unaudited management accounts, and an annual audited balance sheet and profit and loss account to the department.

### **Public Records Review Committee**

The Public Records Review Committee is established to advise the Minister for Digital Economy and State Archivist on the administration and enforcement of the *Public Records Act 2002*. The committee has a number of dispute resolution functions.

The committee can review decisions of the State Archivist not to authorise the disposal of particular records, if requested by a public authority. The committee can also be asked to resolve disputes between the State Archivist and a public authority about restricted access periods for records.

### **Aboriginal Centre for the Performing Arts Pty Ltd**

The Aboriginal Centre for the Performing Arts Pty Ltd (ACPA) is a registered training organisation that delivers accredited vocational education and training in the performing arts to Indigenous and non-Indigenous students.

### **Major Brisbane Festivals Pty Ltd**

Major Brisbane Festivals Pty Ltd (MBF) was established by the Queensland Government and Brisbane City Council. The objectives of the MBF are to create, produce and promote cultural festivals that showcase diverse artistic work and demonstrate artistic integrity, and to produce and deliver inspiring and inclusive arts festivals in Brisbane and South East Queensland.

### **The Queensland Music Festival Pty Ltd**

The Queensland Music Festival (QMF) is a government-owned company that helps unlock the power of music in regional Queensland communities with a focus on supporting social, cultural and economic outcomes for Queenslanders.

## Appendix 3 – Glossary

<b>ACPA</b>	Aboriginal Centre for the Performing Arts	<b>MOHRI</b>	Minimum Obligatory Human Resources Information
<b>ARC</b>	Audit and Risk Committee	<b>NBN</b>	National Broadband Network
<b>CBU</b>	Commercialised Business Unit	<b>NCC</b>	Neighbourhood and Community Centre
<b>CAA</b>	Corporate Administration Agency	<b>NRSCH</b>	National Regulatory Scheme for Community Housing
<b>DCHDE</b>	Department of Communities, Housing and Digital Economy	<b>QAO</b>	Queensland Audit Office
<b>DFV</b>	Domestic and family violence	<b>QCC</b>	Queensland Cultural Centre
<b>DFS</b>	Domestic, family and sexual violence	<b>QCOS</b>	Queensland Council of Social Service
<b>EBITDA</b>	Earnings before interest and tax less depreciation and amortisation	<b>QCSS</b>	Queensland Community Support Scheme
<b>eDRMS</b>	Electronic document and records management system	<b>QHIGI</b>	Queensland Housing Investment Growth Initiative
<b>EV CREW</b>	Emergency Volunteering Community Response to Extreme Weather	<b>QMF</b>	Queensland Music Festival
<b>FTE</b>	Full-time equivalent	<b>QPAC</b>	Queensland Performing Arts Centre
<b>IB</b>	Information Brokerage	<b>QSA</b>	Queensland State Archives
<b>ICT</b>	Information and Communication Technology	<b>QSRSCH</b>	Queensland State Regulatory System for Community Housing
<b>ISMS</b>	Information Security Management System	<b>QSS</b>	Queensland Shared Services
<b>ISU</b>	Integrity Services Unit	<b>QUT</b>	Queensland University of Technology
<b>LGBTIQ+</b>	Lesbian, Gay, Bisexual, Transgender, Intersex, Queer +	<b>SBS</b>	Special Broadcasting Service
<b>MBF</b>	Major Brisbane Festivals Pty Ltd	<b>SDS</b>	Service Delivery Statements
		<b>SME</b>	Small and medium enterprise
		<b>SSP</b>	Shared Service Provider
		<b>WHS</b>	Workplace Health and Safety

## Appendix 4 – Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> <li>A letter of compliance from the accountable officer or statutory body to the relevant Minister/s</li> </ul>	ARRs – section 7	3
Accessibility	<ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARRs – section 9.1	1-2 69
	<ul style="list-style-type: none"> <li>Public availability</li> </ul>	ARRs – section 9.2	4
	<ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>	Queensland Government Language Services Policy ARRs – section 9.3	4
	<ul style="list-style-type: none"> <li>Copyright notice</li> </ul>	Copyright Act 1968 ARRs – section 9.4	4
	<ul style="list-style-type: none"> <li>Information Licensing</li> </ul>	QGEA – Information Licensing ARRs – section 9.5	4
General information	<ul style="list-style-type: none"> <li>Introductory Information</li> </ul>	ARRs – section 10	5
Non-financial performance	<ul style="list-style-type: none"> <li>Government's objectives for the community and whole-of-government plans/specific initiatives</li> </ul>	ARRs – section 11.1	6, 63-66
	<ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>	ARRs – section 11.2	12-43, 44-53
	<ul style="list-style-type: none"> <li>Agency service areas and service standards</li> </ul>	ARRs – section 11.3	44-53
Financial performance	<ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>	ARRs – section 12.1	73-76
Governance – management and structure	<ul style="list-style-type: none"> <li>Organisational structure</li> </ul>	ARRs – section 13.1	8
	<ul style="list-style-type: none"> <li>Executive management</li> </ul>	ARRs – section 13.2	54-57
	<ul style="list-style-type: none"> <li>Government bodies (statutory bodies and other entities)</li> </ul>	ARRs – section 13.3	67-68
	<ul style="list-style-type: none"> <li>Public Sector Ethics</li> </ul>	Public Sector Ethics Act 1994 ARRs – section 13.4	36
	<ul style="list-style-type: none"> <li>Human Rights</li> </ul>	Human Rights Act 2019 ARRs – section 13.5	40-42
	<ul style="list-style-type: none"> <li>Queensland public service values</li> </ul>	ARRs – section 13.6	7
Governance – risk management and accountability	<ul style="list-style-type: none"> <li>Risk management</li> </ul>	ARRs – section 14.1	60
	<ul style="list-style-type: none"> <li>Audit committee</li> </ul>	ARRs – section 14.2	58
	<ul style="list-style-type: none"> <li>Internal audit</li> </ul>	ARRs – section 14.3	61
	<ul style="list-style-type: none"> <li>External scrutiny</li> </ul>	ARRs – section 14.4	62
	<ul style="list-style-type: none"> <li>Information systems and recordkeeping</li> </ul>	ARRs – section 14.5	61-62
	<ul style="list-style-type: none"> <li>Information Security attestation</li> </ul>	ARRs – section 14.6	62-63
	<ul style="list-style-type: none"> <li>Strategic workforce planning and performance</li> </ul>	ARRs – section 15.1	32-39

Summary of requirement		Basis for requirement	Annual report reference
<b>Governance – human resources</b>	<ul style="list-style-type: none"> <li>• <b>Early retirement, redundancy and retrenchment</b></li> </ul>	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	38
<b>Open Data</b>	<ul style="list-style-type: none"> <li>• <b>Statement advising publication of information</b></li> </ul>	ARRs – section 16	4
	<ul style="list-style-type: none"> <li>• <b>Consultancies</b></li> </ul>	ARRs – section 31.1	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	<ul style="list-style-type: none"> <li>• <b>Overseas travel</b></li> </ul>	ARRs – section 31.2	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	<ul style="list-style-type: none"> <li>• <b>Queensland Language Services Policy</b></li> </ul>	ARRs – section 31.3	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
<b>Financial statements</b>	<ul style="list-style-type: none"> <li>• <b>Certification of financial statements</b></li> </ul>	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Financial Statements, 47
	<ul style="list-style-type: none"> <li>• <b>Independent Auditor’s Report</b></li> </ul>	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Financial Statements, 48

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*



# Financial statements 2021-2022

---

for the financial year ended 30 June 2022

Financial summary	73
Statement by the Chief Finance Officer	76
Financial Statements 2021-22	77

# Financial summary

## Summary of financial performance

The department's service areas are:

- Arts Queensland
- Community Services
- Customer and Digital Services
- Housing and Homelessness Services

The department also includes one commercialized business unit (CBU) and two shared service providers (SSP), as follows:

- CITEC
- Corporate Administration Agency
- Queensland Shared Services

The following table summarises the operating result and financial position for the Department of Communities, Housing and Digital Economy including the CBU and SSP's for 2021-22 and 2020-21.

Statement of Comprehensive Income	2021-22	2020-21
	\$'000	\$'000
Total income	2,345,799	2,463,024
Total expenses	2,029,023	2,515,731
Income tax benefit/(expense)	158	(2,785)
Total other comprehensive income	2,309,413	42,220
Total comprehensive income	2,626,347	(13,272)

Balance Sheet	2021-22	2020-21
	\$'000	\$'000
Total assets	20,580,925	17,872,396
Total liabilities	824,638	878,702
Net Assets/equity	19,756,287	16,993,694

As per Public Service Departmental Arrangement Notice (No. 4) 2020, the following operational functions were transferred to and from the department effective 1 December 2020:

- Community Services transferred in from the former Department of Communities, Disability Services and Seniors
- Arts Queensland and Corporate Administration Agency transferred in from the Department of Environment and Science
- Building Policy and Asset Management and Queensland Government Procurement (including QBuild and QFleet) transferred out to the Department of Energy and Public Works.
- Sport and Recreation transferred out to the Department of Tourism, Innovation and Sport.

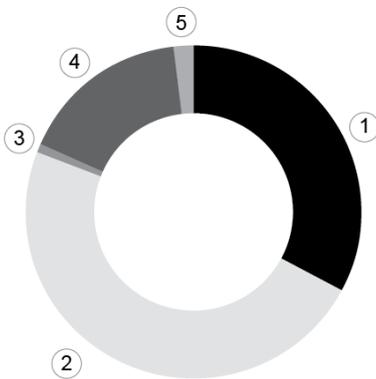
## Income and expenses

The purpose of DCHDE is to improve the lives of Queenslanders by increasing social, cultural, economic, and digital inclusion. Funding for our services are received primarily through state appropriation and user charges and fees.

For 2021-22, DCHDE reported income totalling \$2,346 million. This income included \$387 million relating to gains on disposal/remeasurement of assets, which is mainly due to increases in the value of property portfolios of social housing and Arts Queensland reflecting increases in valuations of buildings across the Queensland property market. The breakup of income is as follows:

### Income

1. User charges and fees \$770.6M (32.85%)
2. Appropriation revenue \$1,129.1M (48.13%)
3. Grants and other contributions \$16.6M (0.71%)
4. Gains on disposal/remeasurement of assets \$387M (16.50%)
5. Other revenue \$42.4M (1.81%)

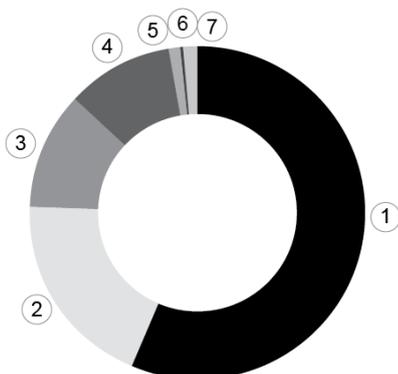


# Revenue and expenses by Major Departmental Services, Commercialised Business Units and Shared Service Providers do not include internal departmental transaction eliminations which are eliminated in the Statement of Comprehensive Income and Balance Sheet.

For 2021-22, DCHDE reported expenditure of \$2,029 million. The breakup of expenditure is as follows:

### Expenses

1. Supplies and services \$1,144.4M (56.40%)
2. Employee expenses \$392.7M (19.35%)
3. Depreciation and amortisation \$228.2M (11.25%)
4. Grants and subsidies \$212.6M (10.48%)
5. Finance/borrowing costs \$19.8M (0.98%)
6. Impairment losses on loans and receivables \$5.3M (0.26%)
7. Other expenses \$26M (1.28%)

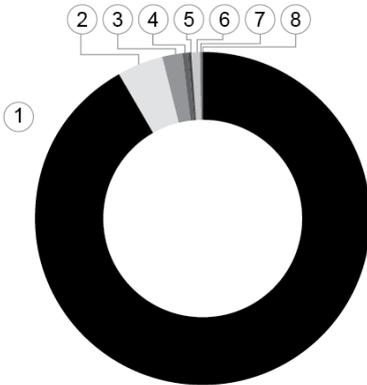


## Summary of financial position

DCHDE was in a positive financial position at 30 June 2022. The total equity (assets less liabilities) of DCHDE at the end of 2021-22 was \$19,756 million. The increase from \$16,994 million in 2020-21 was mainly due to the increase in the value of property portfolios of social housing, Community Services and Arts Queensland reflecting increases in valuations across the Queensland property market. The financial position of the department at 30 June 2022 was mainly comprised of:

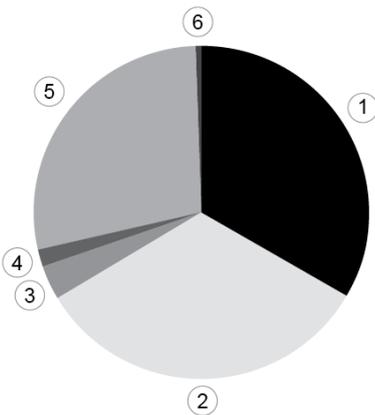
### Assets

1. Property, plant and equipment \$18,905M (91.86%)
2. Right-of-use assets \$931.28M (4.52%)
3. Cash and cash equivalents \$357.91M (1.74%)
4. Loans and receivables \$139.01M (0.68%)
5. Prepayments \$17.16M (0.08%)
6. Non-current assets classified as held for sale \$2.79M (0.01%)
7. Other financial assets \$207.18M (1.01%)
8. Intangible assets \$20.60M (0.10%)



### Liabilities

1. Lease liabilities, \$276.7M (33.55%)
2. Payables, \$271.1M (32.87%)
3. Unearned revenue, \$29.2M (3.55%)
4. Accrued employee benefits, \$11.8M (1.43%)
5. Borrowings, \$231.6M (28.08%)
6. Other liabilities, \$4.2M (0.51%)





## Events occurring after balance date

There were no significant events after balance date that could be expected to impact the reported operating results for the department for the year ended 30 June 2022.

## Statement by the Chief Finance Officer

In accordance with the requirements of the *Financial Accountability Act 2009*, the Chief Finance Officer has provided the Director-General with a statement confirming the financial internal controls of the department are operating efficiently, effectively and economically in conformance with Section 54 of the *Financial and Performance Management Standard 2019*. The statement was presented at the Audit Committee meeting in August 2022.

The Chief Finance Officer has fulfilled the minimum responsibilities as required by the *Financial Accountability Act 2009*.



**Queensland  
Government**

Department of **Communities, Housing and Digital Economy**

# Financial Statements

for the year ended

30 June 2022

<b>Table of Contents</b>	<b>Page</b>
Statement of Comprehensive Income	1
Balance Sheet	2
Statement of Changes in Equity	3
Statement of Cash Flows	4
Statement of Comprehensive Income by Major Departmental Services, CBUs and SSPs	6
Statement of Assets and Liabilities by Major Departmental Services, CBUs and SSPs	8
Notes to the Financial Statements 2021-22	
1. Basis of preparation	
1.1 Authorisation of financial statements	10
1.2 General information	10
1.3 Statement of compliance	10
1.4 Department objectives and principal activities	10
1.5 Machinery-of-government changes	11
1.6 Measurement	13
1.7 Presentation	13
1.8 New and revised accounting standards	13
2. Statement of Comprehensive Income notes	
2.1 User charges and fees	14
2.2 Appropriation revenue	15
2.3 Other revenue	15
2.4 Gains on disposal/remeasurement of assets	15
2.5 Supplies and services	16
2.6 Employee expenses	16
2.7 Grants and subsidies	17
2.8 Other expenses	18
3. Balance Sheet notes	
3.1 Property, plant and equipment	18
3.2 Leases as lessee	25
3.3 Loans and receivables	26
3.4 Credit risk	27
3.5 Other financial assets	29
3.6 Non-current assets classified as held for sale	29
3.7 Borrowings	30
3.8 Payables	30
3.9 Unearned revenue	30
3.10 Other liabilities	30
3.11 Liquidity risk	31
3.12 Contributed equity	31
3.13 Appropriations recognised in equity	31
4. Budget to actual comparison	32
5. Other information	
5.1 Key management personnel disclosures	37
5.2 Controlled and associated entities	42
5.3 Related party entity transactions	42
5.4 Commitments for expenditure	43
5.5 Taxation	43
5.6 Administered activities	43
5.7 Agency transactions and balances	46
5.8 Climate risk disclosure	46
5.9 COVID-19 pandemic impacts	46
5.10 Events occurring after the reporting date	46
Management Certificate	47
Independent Auditor's Report	48

**Department of Communities, Housing and Digital Economy**  
**Statement of Comprehensive Income**  
**for the year ended 30 June 2022**

	Note	2022 \$'000	2021 \$'000
<b>Income</b>			
User charges and fees	2.1	770,602	1,291,934
Appropriation revenue	2.2	1,129,128	999,379
Grants and other contributions		16,634	15,482
Other revenue	2.3	42,402	108,151
<b>Total revenue</b>		<u>1,958,766</u>	<u>2,414,946</u>
Gains on disposal/remeasurement of assets	2.4	387,033	48,078
<b>Total income</b>		<u>2,345,799</u>	<u>2,463,024</u>
<b>Expenses</b>			
Supplies and services	2.5	1,144,420	1,280,033
Depreciation and amortisation	3.1, 3.2	228,241	436,070
Employee expenses	2.6	392,717	502,174
Grants and subsidies	2.7	212,626	219,756
Finance/borrowing costs		19,806	38,388
Impairment losses on loans and receivables	3.3	5,261	9,895
Other expenses	2.8	25,952	29,415
<b>Total expenses</b>		<u>2,029,023</u>	<u>2,515,731</u>
<b>Operating result before income tax</b>		<u>316,776</u>	<u>(52,707)</u>
Income tax benefit/(expense)		158	(2,785)
<b>Operating result after income tax</b>		316,934	(55,492)
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Items that will not be reclassified to operating result</b>			
Increase/(decrease) in asset revaluation surplus	3.1	2,309,413	42,220
<b>Total other comprehensive income</b>		<u>2,309,413</u>	<u>42,220</u>
<b>Total comprehensive income</b>		<u>2,626,347</u>	<u>(13,272)</u>

*The accompanying notes form part of these financial statements.*

**Department of Communities, Housing and Digital Economy**  
**Balance Sheet**  
**as at 30 June 2022**

	Note	2022 \$'000	2021 \$'000
<b>Current Assets</b>			
Cash and cash equivalents		357,906	299,108
Loans and receivables	3.3	109,186	119,911
Prepayments		15,095	25,549
Other financial assets	3.5	7,000	6,000
		<u>489,187</u>	<u>450,568</u>
Non-current assets classified as held for sale	3.6	2,789	17,107
<b>Total current assets</b>		<u>491,976</u>	<u>467,675</u>
<b>Non-current Assets</b>			
Property, plant and equipment	3.1	18,905,001	16,215,771
Right-of-use assets	3.2	931,281	946,187
Other financial assets	3.5	200,179	178,464
Loans and receivables	3.3	29,825	39,888
Intangible assets		20,598	22,270
Prepayments		2,065	2,141
<b>Total non-current assets</b>		<u>20,088,949</u>	<u>17,404,721</u>
<b>Total Assets</b>		<u>20,580,925</u>	<u>17,872,396</u>
<b>Current Liabilities</b>			
Lease liabilities	3.2	29,197	27,671
Payables	3.8	271,095	284,839
Unearned revenue	3.9	29,248	29,391
Accrued employee benefits		11,806	12,929
Borrowings	3.7	16,119	15,873
Other current liabilities	3.10	2,810	14,304
<b>Total current liabilities</b>		<u>360,275</u>	<u>385,007</u>
<b>Non-current Liabilities</b>			
Lease liabilities	3.2	247,507	261,584
Borrowings	3.7	215,434	231,553
Other non-current liabilities	3.10	1,422	558
<b>Total non-current liabilities</b>		<u>464,363</u>	<u>493,695</u>
<b>Total Liabilities</b>		<u>824,638</u>	<u>878,702</u>
<b>NET ASSETS</b>		<u>19,756,287</u>	<u>16,993,694</u>
<b>EQUITY</b>			
Contributed equity	3.12	15,040,531	14,904,285
Asset revaluation surplus	3.1	5,205,561	2,896,148
Accumulated surplus/(deficit)		(489,805)	(806,739)
<b>Total Equity</b>		<u>19,756,287</u>	<u>16,993,694</u>

*The accompanying notes form part of these financial statements.*

Department of Communities, Housing and Digital Economy  
Statement of Changes in Equity  
for the year ended 30 June 2022

	Contributed equity (Note 3.12) \$'000	Asset revaluation surplus (Note 3.1(d)) \$'000	Accumulated surplus/(deficit) \$'000	Total \$'000
<b>Balance as at 1 July 2020</b>	17,126,020	2,958,358	(852,100)	19,232,278
Operating result	-	-	(55,492)	(55,492)
Other comprehensive income				
- Increase/(decrease) in asset revaluation surplus	-	42,220	-	42,220
<b>Total comprehensive income for the year</b>	-	42,220	(55,492)	(13,272)
<b>Transactions with owners as owners</b>				
- Appropriated equity injections (Note 3.13)	354,703	-	-	354,703
- Appropriated equity withdrawals (Note 3.13)	(179,659)	-	-	(179,659)
- Non-appropriated equity adjustments	6,296	-	-	6,296
- Net transfers in/(out) from/(to) other Queensland Government entities	(2,403,075)	-	-	(2,403,075)
- Transfer to accumulated surplus/(deficit) for asset class disposed	-	(104,430)	104,430	-
- Dividends paid or declared	-	-	(3,577)	(3,577)
<b>Net transactions with owners as owners</b>	(2,221,735)	(104,430)	100,853	(2,225,312)
<b>Balance as at 30 June 2021</b>	14,904,285	2,896,148	(806,739)	16,993,694
<b>Balance as at 1 July 2021</b>	14,904,285	2,896,148	(806,739)	16,993,694
Operating result	-	-	316,934	316,934
Other comprehensive income				
- Increase/(decrease) in asset revaluation surplus	-	2,309,413	-	2,309,413
<b>Total comprehensive income for the year</b>	-	2,309,413	316,934	2,626,347
<b>Transactions with owners as owners</b>				
- Appropriated equity injections (Note 3.13)	188,499	-	-	188,499
- Appropriated equity withdrawals (Note 3.13)	(66,697)	-	-	(66,697)
- Non-appropriated equity adjustments	14,431	-	-	14,431
- Net transfers in/(out) from/(to) other Queensland Government entities	13	-	-	13
<b>Net transactions with owners as owners</b>	136,246	-	-	136,246
<b>Balance as at 30 June 2022</b>	15,040,531	5,205,561	(489,805)	19,756,287

The accompanying notes form part of these financial statements.

Department of Communities, Housing and Digital Economy  
Statement of Cash Flows  
for the year ended 30 June 2022

	2022 \$'000	2021 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<i>Inflows:</i>		
User charges and fees	764,282	1,262,888
Appropriation receipts	1,130,554	1,075,845
GST input tax credits received from the Australian Taxation Office	180,160	267,764
GST collected from customers	34,131	82,933
Grants and other contributions	2,652	13,837
Other	41,569	70,330
<i>Outflows:</i>		
Supplies and services	(1,135,869)	(1,293,449)
Employee expenses	(391,610)	(514,764)
Grants and subsidies	(213,511)	(213,621)
GST remitted to the Australian Taxation Office	(149,364)	(175,297)
GST paid to suppliers	(65,912)	(134,564)
Finance/borrowing costs	(19,791)	(38,532)
Taxation equivalents	-	(3,868)
Other	(22,895)	(23,088)
<b>Net cash provided by (used in) operating activities</b>	<b>154,396</b>	<b>376,414</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
<i>Inflows:</i>		
Sales of property, plant and equipment	83,392	71,471
Loans and advances redeemed	31,213	27,436
Redemption of other financial assets	9,325	8,843
<i>Outflows:</i>		
Payments for property, plant and equipment	(285,396)	(362,659)
Loans and advances made	(22,272)	(24,839)
Payments for intangible assets	(3,505)	(3,890)
<b>Net cash provided by (used in) investing activities</b>	<b>(187,243)</b>	<b>(283,638)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
<i>Inflows:</i>		
Equity injections	203,686	354,828
Borrowings	-	2,000
Transfers from other government entities	-	7,947
<i>Outflows:</i>		
Payment of lease liabilities	(30,300)	(191,739)
Equity withdrawals	(65,868)	(180,512)
Borrowing redemptions	(15,873)	(17,640)
<b>Net cash provided by (used in) financing activities</b>	<b>91,645</b>	<b>(25,116)</b>
Net increase (decrease) in cash and cash equivalents	58,798	67,660
Increase (decrease) in cash and cash equivalents from machinery-of-government changes (Note 1.5)	-	(194,958)
Cash and cash equivalents – opening balance	299,108	426,406
<b>Cash and cash equivalents – closing balance</b>	<b>357,906</b>	<b>299,108</b>

The accompanying notes form part of these financial statements.

Department of Communities, Housing and Digital Economy  
Notes to the Statement of Cash Flows  
for the year ended 30 June 2022

	2022 \$'000	2021 \$'000
<b>Reconciliation of operating result to net cash from operating activities</b>		
<b>Operating surplus/(deficit) before income tax</b>	316,776	(52,707)
Less: income tax benefit/(expense)	158	(2,785)
	<u>316,934</u>	<u>(55,492)</u>
<i>Non-cash items:</i>		
Depreciation and amortisation expense	228,241	436,070
Motor vehicles sold	-	22,409
Donated assets and services expensed	4,332	1,055
Contributed assets and services received	(5,940)	(640)
Impairment losses	7,189	12,299
Loss/(gain) on disposal of non-current assets	(10,770)	(5,317)
Revaluation decrement/(increment)	(346,383)	(36,298)
Write-off of assets	1,541	2,121
Write-on of assets	-	29
Net loss/(gain) on revaluation of financial assets	(29,880)	(6,462)
<i>Change in assets and liabilities:</i>		
(Increase) decrease in GST input tax credits receivable	(2,112)	898
(Increase) decrease in loans and receivables	566	27,356
(Increase) decrease in prepayments	13,869	(8,145)
(Increase) decrease in other assets	-	(33,336)
Acquisition of motor vehicles held for rental	-	(31,198)
Increase (decrease) in GST payable	1,885	816
Increase (decrease) in payables	(13,182)	44,702
Increase (decrease) in unearned revenue	120	20,173
Increase (decrease) in accrued employee benefits	(1,123)	(7,007)
Increase (decrease) in other liabilities	(10,891)	(7,619)
<b>Net cash from operating activities</b>	<u>154,396</u>	<u>376,414</u>

**Changes in liabilities arising from financing activities**

	Borrowings \$'000	Lease liabilities \$'000	Dividends payable \$'000	Total \$'000
Balance as at 1 July 2020	459,578	2,695,056	6,667	3,161,301
Cash flows:				
Cash received	2,000	-	-	2,000
Cash paid	(17,640)	(191,739)	-	(209,379)
Non-cash changes:				
Net transfers from machinery-of-government changes (Note 1.5)	(196,512)	(2,314,381)	(10,244)	(2,521,137)
Leases acquired/surrendered	-	82,821	-	82,821
Remeasurement of lease liability	-	17,478	-	17,478
Other	-	20	-	20
Dividends declared	-	-	3,577	3,577
Balance as at 30 June 2021	<u>247,426</u>	<u>289,255</u>	<u>-</u>	<u>536,681</u>
Balance as at 1 July 2021	247,426	289,255	-	536,681
Cash flows:				
Cash paid	(15,873)	(30,300)	-	(46,173)
Non-cash changes:				
Leases acquired/surrendered	-	7,961	-	7,961
Remeasurement of lease liability	-	9,782	-	9,782
Other	-	6	-	6
Balance as at 30 June 2022	<u>231,553</u>	<u>276,704</u>	<u>-</u>	<u>508,257</u>

For changes in liabilities relating to equity appropriations refer to Note 3.13 which details equity appropriations payable/receivable.

Department of Communities, Housing and Digital Economy  
Statement of Comprehensive Income by Major Departmental Services, Commercialised Business Units (CBU), and Shared Service Providers (SSP)  
for the year ended 30 June 2022

	Housing and Homelessness Services		Customer and Digital Services		CITEC (CBU)		Queensland Shared Services (SSP)		Arts Queensland		Community Services	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>												
User charges and fees	419,184	419,099	84,600	63,502	161,929	153,446	146,485	133,927	17,009	10,878	4,404	2,202
Appropriation revenue	702,382	588,963	152,001	162,756	-	-	-	-	137,349	79,181	129,980	59,438
Grants and other contributions	12,512	16,144	-	-	-	-	-	-	2,010	(1,697)	2,112	568
Other revenue	18,912	77,064	11,552	8,547	2	3	2,429	108	5,388	1,016	4,664	17,014
<b>Total revenue</b>	<b>1,152,990</b>	<b>1,101,270</b>	<b>248,153</b>	<b>234,805</b>	<b>161,931</b>	<b>153,449</b>	<b>148,914</b>	<b>134,035</b>	<b>161,756</b>	<b>89,378</b>	<b>141,160</b>	<b>79,222</b>
Gains on disposal/remeasurement of assets	245,151	40,959	-	(7)	(1)	-	-	-	130,170	5,967	11,713	(19)
<b>Total income</b>	<b>1,398,141</b>	<b>1,142,229</b>	<b>248,153</b>	<b>234,798</b>	<b>161,930</b>	<b>153,449</b>	<b>148,914</b>	<b>134,035</b>	<b>291,926</b>	<b>95,345</b>	<b>152,873</b>	<b>79,203</b>
<b>Expenses</b>												
Supplies and services	792,443	758,978	147,275	122,183	100,109	97,981	56,275	54,703	40,139	20,465	104,237	57,647
Depreciation and amortisation	142,022	137,912	16,338	15,426	16,011	17,538	1,846	5,446	48,430	28,768	3,575	1,678
Employee expenses	128,724	122,846	78,654	88,499	40,460	40,754	78,236	77,501	14,318	8,273	12,605	9,517
Grants and subsidies	131,618	131,687	1,670	3,808	-	-	-	-	60,741	31,602	18,759	10,829
Finance/borrowing costs	16,203	16,917	3,309	3,633	291	456	3	6	-	-	-	-
Impairment losses on loans and receivables	5,258	9,956	1	2	2	-	-	-	-	-	-	(79)
Other expenses	21,913	21,710	171	91	456	381	794	806	588	829	1,823	23
<b>Total expenses</b>	<b>1,238,181</b>	<b>1,200,006</b>	<b>247,418</b>	<b>233,642</b>	<b>157,329</b>	<b>157,110</b>	<b>137,154</b>	<b>138,462</b>	<b>164,216</b>	<b>89,937</b>	<b>140,999</b>	<b>79,615</b>
<b>Operating result before income tax</b>	<b>159,960</b>	<b>(57,777)</b>	<b>735</b>	<b>1,156</b>	<b>4,601</b>	<b>(3,661)</b>	<b>11,760</b>	<b>(4,427)</b>	<b>127,710</b>	<b>5,408</b>	<b>11,874</b>	<b>(412)</b>
Income tax benefit/(expense)	-	-	-	-	158	5	-	-	-	-	-	-
<b>Operating result after income tax</b>	<b>159,960</b>	<b>(57,777)</b>	<b>735</b>	<b>1,156</b>	<b>4,759</b>	<b>(3,656)</b>	<b>11,760</b>	<b>(4,427)</b>	<b>127,710</b>	<b>5,408</b>	<b>11,874</b>	<b>(412)</b>
<b>OTHER COMPREHENSIVE INCOME</b>												
<b>Items that will not be reclassified to operating result</b>												
Increase/(decrease) in asset revaluation surplus	2,076,922	55,918	-	-	-	-	-	-	231,052	9,606	1,439	316
<b>Total other comprehensive income</b>	<b>2,076,922</b>	<b>55,918</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>231,052</b>	<b>9,606</b>	<b>1,439</b>	<b>316</b>
<b>Total comprehensive income</b>	<b>2,236,882</b>	<b>(1,859)</b>	<b>735</b>	<b>1,156</b>	<b>4,759</b>	<b>(3,656)</b>	<b>11,760</b>	<b>(4,427)</b>	<b>358,762</b>	<b>15,014</b>	<b>13,313</b>	<b>(96)</b>

Refer to Note 1.4 for information on changes to services provided during 2020-21.

Department of Communities, Housing and Digital Economy  
Statement of Comprehensive Income by Major Departmental Services, Commercialised Business Units (CBU), and Shared Service Providers (SSP)  
for the year ended 30 June 2022

	Corporate Administration Agency (SSP)		Building and Procurement Services	Sport and Recreation	QBuild (CBU)	QFleet (CBU)	General - not attributed		Inter-service/ unit eliminations		Total department	
	2022	2021	2021	2021	2021	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>												
User charges and fees	11,082	6,432	260,206	2,649	409,010	71,112	39,731	114,158	(113,822)	(354,687)	770,602	1,291,934
Appropriation revenue	-	-	47,107	57,719	-	-	7,416	4,215	-	-	1,129,128	999,379
Grants and other contributions	81	-	30	-	437	-	-	-	(81)	-	16,634	15,482
Other revenue	-	-	588	251	5,255	168	484	17	(1,029)	(1,880)	42,402	108,151
<b>Total revenue</b>	<b>11,163</b>	<b>6,432</b>	<b>307,931</b>	<b>60,619</b>	<b>414,702</b>	<b>71,280</b>	<b>47,631</b>	<b>118,390</b>	<b>(114,932)</b>	<b>(356,567)</b>	<b>1,958,766</b>	<b>2,414,946</b>
Gains on disposal/remeasurement of assets	-	-	1,178	(1)	2	-	-	(1)	-	-	387,033	48,078
<b>Total income</b>	<b>11,163</b>	<b>6,432</b>	<b>309,109</b>	<b>60,618</b>	<b>414,704</b>	<b>71,280</b>	<b>47,631</b>	<b>118,389</b>	<b>(114,932)</b>	<b>(356,567)</b>	<b>2,345,799</b>	<b>2,463,024</b>
<b>Expenses</b>												
Supplies and services	2,532	1,682	63,228	8,379	359,502	36,002	15,406	55,367	(113,996)	(356,084)	1,144,420	1,280,033
Depreciation and amortisation	-	-	208,504	1,683	536	18,118	19	461	-	-	228,241	436,070
Employee expenses	8,438	4,749	16,360	12,193	56,506	2,208	32,018	62,786	(736)	(18)	392,717	502,174
Grants and subsidies	-	-	917	41,011	367	-	38	-	(200)	(465)	212,626	219,756
Finance/borrowing costs	-	-	15,435	37	-	1,904	-	-	-	-	19,806	38,388
Impairment losses on loans and receivables	-	-	-	-	11	-	-	5	-	-	5,261	9,895
Other expenses	207	196	3,747	101	(1,298)	2,828	-	1	-	-	25,952	29,415
<b>Total expenses</b>	<b>11,177</b>	<b>6,627</b>	<b>308,191</b>	<b>63,404</b>	<b>415,624</b>	<b>61,060</b>	<b>47,481</b>	<b>118,620</b>	<b>(114,932)</b>	<b>(356,567)</b>	<b>2,029,023</b>	<b>2,515,731</b>
<b>Operating result before income tax</b>	<b>(14)</b>	<b>(195)</b>	<b>918</b>	<b>(2,786)</b>	<b>(920)</b>	<b>10,220</b>	<b>150</b>	<b>(231)</b>	<b>-</b>	<b>-</b>	<b>316,776</b>	<b>(52,707)</b>
Income tax benefit/(expense)	-	-	-	-	276	(3,066)	-	-	-	-	158	(2,785)
<b>Operating result after income tax</b>	<b>(14)</b>	<b>(195)</b>	<b>918</b>	<b>(2,786)</b>	<b>(644)</b>	<b>7,154</b>	<b>150</b>	<b>(231)</b>	<b>-</b>	<b>-</b>	<b>316,934</b>	<b>(55,492)</b>
<b>OTHER COMPREHENSIVE INCOME</b>												
<b>Items that will not be reclassified to operating result</b>												
Increase/(decrease) in asset revaluation surplus	-	-	(23,620)	-	-	-	-	-	-	-	2,309,413	42,220
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>(23,620)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,309,413</b>	<b>42,220</b>
<b>Total comprehensive income</b>	<b>(14)</b>	<b>(195)</b>	<b>(22,702)</b>	<b>(2,786)</b>	<b>(644)</b>	<b>7,154</b>	<b>150</b>	<b>(231)</b>	<b>-</b>	<b>-</b>	<b>2,626,347</b>	<b>(13,272)</b>

Refer to Note 1.4 for information on changes to services provided during 2020-21.

Department of Communities, Housing and Digital Economy  
Statement of Assets and Liabilities by Major Departmental Services, Commercialised Business Units (CBU), and Shared Service Providers (SSP)  
as at 30 June 2022

	Housing and Homelessness Services		Customer and Digital Services		CITEC (CBU)		Queensland Shared Services (SSP)		Arts Queensland	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current Assets</b>										
Cash and cash equivalents	191,635	172,377	48,016	3,538	11,553	5,457	36,289	25,313	26,056	18,994
Loans and receivables	47,510	53,960	17,646	23,327	15,124	15,127	14,105	17,672	3,800	4,130
Prepayments	4,299	976	3,022	14,681	5,139	4,436	1,571	1,804	90	80
Other financial assets	7,000	6,000	-	-	-	-	-	-	-	-
	250,444	233,313	68,684	41,546	31,816	25,020	51,965	44,789	29,946	23,204
Non-current assets classified as held for sale	2,344	17,107	-	-	-	-	-	-	-	-
<b>Total current assets</b>	<b>252,788</b>	<b>250,420</b>	<b>68,684</b>	<b>41,546</b>	<b>31,816</b>	<b>25,020</b>	<b>51,965</b>	<b>44,789</b>	<b>29,946</b>	<b>23,204</b>
<b>Non-current Assets</b>										
Property, plant and equipment	17,717,489	15,390,149	1,473	1,777	7,110	6,587	202	251	1,034,221	686,388
Right-of-use assets	819,260	820,238	93,360	101,799	18,616	24,002	45	148	-	-
Other financial assets	200,179	178,464	-	-	-	-	-	-	-	-
Loans and receivables	29,825	39,888	-	-	-	-	-	-	-	-
Intangible assets	9,455	8,212	2,996	4,304	905	1,043	5,825	6,933	-	-
Prepayments	-	-	1,198	1,144	850	853	17	17	-	-
<b>Total non-current assets</b>	<b>18,776,208</b>	<b>16,436,951</b>	<b>99,027</b>	<b>109,024</b>	<b>27,481</b>	<b>32,485</b>	<b>6,089</b>	<b>7,349</b>	<b>1,034,221</b>	<b>686,388</b>
<b>TOTAL ASSETS</b>	<b>19,028,996</b>	<b>16,687,371</b>	<b>167,711</b>	<b>150,570</b>	<b>59,297</b>	<b>57,505</b>	<b>58,054</b>	<b>52,138</b>	<b>1,064,167</b>	<b>709,592</b>
<b>Current Liabilities</b>										
Lease liabilities	2,908	2,759	15,091	13,849	11,149	10,956	49	107	-	-
Payables	167,582	169,289	59,407	34,338	10,943	10,748	3,675	8,962	7,023	17,465
Unearned revenue	29,248	29,128	-	-	-	-	-	-	-	-
Accrued employee benefits	3,975	3,526	2,214	2,424	1,300	1,310	2,354	2,195	371	728
Borrowings	16,119	15,873	-	-	-	-	-	-	-	-
Other current liabilities	-	5,000	631	270	1,874	1,827	-	610	-	1,697
<b>Total current liabilities</b>	<b>219,832</b>	<b>225,575</b>	<b>77,343</b>	<b>50,881</b>	<b>25,266</b>	<b>24,841</b>	<b>6,078</b>	<b>11,874</b>	<b>7,394</b>	<b>19,890</b>
<b>Non-current Liabilities</b>										
Lease liabilities	153,345	153,257	87,060	96,457	7,102	11,822	-	48	-	-
Borrowings	215,434	231,553	-	-	-	-	-	-	-	-
Other non-current liabilities	250	-	964	-	208	558	-	-	-	-
<b>Total non-current liabilities</b>	<b>369,029</b>	<b>384,810</b>	<b>88,024</b>	<b>96,457</b>	<b>7,310</b>	<b>12,380</b>	<b>-</b>	<b>48</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>588,861</b>	<b>610,385</b>	<b>165,367</b>	<b>147,338</b>	<b>32,576</b>	<b>37,221</b>	<b>6,078</b>	<b>11,922</b>	<b>7,394</b>	<b>19,890</b>

Department of Communities, Housing and Digital Economy  
Statement of Assets and Liabilities by Major Departmental Services, Commercialised Business Units (CBU), and Shared Service Providers (SSP)  
as at 30 June 2022

	Corporate Administration				Inter-service/unit				Total department	
	Community Services		Agency (SSP)		General - not attributed		eliminations		2022	2021
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current Assets</b>										
Cash and cash equivalents	37,644	67,045	3,971	4,031	2,742	2,353	-	-	357,906	299,108
Loans and receivables	14,386	2,393	792	880	4,591	14,800	(8,768)	(12,378)	109,186	119,911
Prepayments	97	167	684	608	193	2,797	-	-	15,095	25,549
Other financial assets	-	-	-	-	-	-	-	-	7,000	6,000
	52,127	69,605	5,447	5,519	7,526	19,950	(8,768)	(12,378)	489,187	450,568
Non-current assets classified as held for sale	445	-	-	-	-	-	-	-	2,789	17,107
<b>Total current assets</b>	<b>52,572</b>	<b>69,605</b>	<b>5,447</b>	<b>5,519</b>	<b>7,526</b>	<b>19,950</b>	<b>(8,768)</b>	<b>(12,378)</b>	<b>491,976</b>	<b>467,675</b>
<b>Non-current Assets</b>										
Property, plant and equipment	144,452	130,116	-	-	54	503	-	-	18,905,001	16,215,771
Right-of-use assets	-	-	-	-	-	-	-	-	931,281	946,187
Other financial assets	-	-	-	-	-	-	-	-	200,179	178,464
Loans and receivables	-	-	-	-	-	-	-	-	29,825	39,888
Intangible assets	1,417	1,778	-	-	-	-	-	-	20,598	22,270
Prepayments	-	-	-	-	-	127	-	-	2,065	2,141
<b>Total non-current assets</b>	<b>145,869</b>	<b>131,894</b>	<b>-</b>	<b>-</b>	<b>54</b>	<b>630</b>	<b>-</b>	<b>-</b>	<b>20,088,949</b>	<b>17,404,721</b>
<b>TOTAL ASSETS</b>	<b>198,441</b>	<b>201,499</b>	<b>5,447</b>	<b>5,519</b>	<b>7,580</b>	<b>20,580</b>	<b>(8,768)</b>	<b>(12,378)</b>	<b>20,580,925</b>	<b>17,872,396</b>
<b>Current Liabilities</b>										
Lease liabilities	-	-	-	-	-	-	-	-	29,197	27,671
Payables	25,425	43,376	227	103	5,581	12,936	(8,768)	(12,378)	271,095	284,839
Unearned revenue	-	-	-	263	-	-	-	-	29,248	29,391
Accrued employee benefits	414	532	242	466	936	1,748	-	-	11,806	12,929
Borrowings	-	-	-	-	-	-	-	-	16,119	15,873
Other current liabilities	-	-	305	-	-	4,900	-	-	2,810	14,304
<b>Total current liabilities</b>	<b>25,839</b>	<b>43,908</b>	<b>774</b>	<b>832</b>	<b>6,517</b>	<b>19,584</b>	<b>(8,768)</b>	<b>(12,378)</b>	<b>360,275</b>	<b>385,007</b>
<b>Non-current Liabilities</b>										
Lease liabilities	-	-	-	-	-	-	-	-	247,507	261,584
Borrowings	-	-	-	-	-	-	-	-	215,434	231,553
Other non-current liabilities	-	-	-	-	-	-	-	-	1,422	558
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>464,363</b>	<b>493,695</b>
<b>TOTAL LIABILITIES</b>	<b>25,839</b>	<b>43,908</b>	<b>774</b>	<b>832</b>	<b>6,517</b>	<b>19,584</b>	<b>(8,768)</b>	<b>(12,378)</b>	<b>824,638</b>	<b>878,702</b>

## 1 BASIS OF PREPARATION

### 1.1 Authorisation of financial statements

The financial statements are authorised for issue by the Director-General and Chief Finance Officer at the date of signing the Management Certificate.

### 1.2 General information

The Department of Communities, Housing and Digital Economy is a not-for-profit Queensland Government department established under the *Public Service Act 2008* and controlled by the State of Queensland.

The head office and principal place of business of the department is 1 William Street, Brisbane, Queensland 4000.

### 1.3 Statement of compliance

The department has prepared these general purpose financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*, the Australian Accounting Standards and Interpretations applicable to not-for-profit entities, and Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2021.

### 1.4 Department objectives and principal activities

The service areas within the Department of Communities, Housing, and Digital Economy contribute to the following government objectives:

- improve social and economic outcomes for Queenslanders across the State
- ensure Aboriginal and Torres Strait Islander peoples and culture are central to all engagement, design and delivery
- integrate proactive frontline services, assistance and programs for communities, housing, digital and the arts
- support a thriving digital economy where Queenslanders, their businesses and communities can transact successfully with government and each other.

#### ***Housing and Homelessness Services***

Housing and Homelessness Services benefits Queenslanders and their communities by providing housing and homelessness services that are responsive, integrated and accessible, and enrich the lives of Queenslanders.

#### ***Customer and Digital Services***

Customer and Digital Services puts Queenslanders and their businesses at the heart of government service delivery and oversees investments to enable successful delivery of a digitally enabled economy.

#### ***CITEC***

CITEC provides high quality, cost effective, whole-of-government information and technology solutions that support the delivery of quality frontline services to Queensland communities and businesses.

#### ***Queensland Shared Services***

Queensland Shared Services (QSS) provides easy and effective corporate services and supporting technologies that enable agencies to deliver high quality services to Queenslanders.

#### 1.4 Department objectives and principal activities (continued)

The following services are delivered by the department from 1 December 2020 following machinery-of-government changes outlined in Note 1.5.

##### **Arts Queensland**

Arts Queensland invests in opportunities that create greater access for Queenslanders to experience arts and culture, support the growth of the arts sector and showcase the state's stories and artistic talent.

##### **Community Services**

Community Services supports communities to thrive through investing in quality community services that are connected and support the social and economic inclusion and wellbeing of people of all ages, abilities and backgrounds.

##### **Corporate Administration Agency**

The Corporate Administration Agency provides value-for-money corporate services to customers.

The following services were delivered by the department until 30 November 2020, prior to machinery-of-government changes outlined in Note 1.5:

- Building and Procurement Services
- Sport and Recreation
- QBuild
- QFleet

#### 1.5 Machinery-of-government changes

As a result of the *Public Service Departmental Arrangements Notice (No. 4) 2020*, the former Department of Housing and Public Works was renamed to Department of Communities, Housing and Digital Economy on 12 November 2020.

Pursuant to section 80 of the *Financial Accountability Act 2009*, for financial reporting purposes the effective date of the transfers was 1 December 2020. Transactions up to 30 November 2020 are reported in the transferring departments' financial statements within the 2021 comparative figures.

As part of these machinery-of-government changes, the following functions were transferred to and from the department:

- Community Services transferred in from the former Department of Communities, Disability Services and Seniors
- Arts Queensland and Corporate Administration Agency transferred in from the Department of Environment and Science
- Building Policy and Asset Management and Queensland Government Procurement (including QBuild and QFleet) transferred out to the Department of Energy and Public Works
- Sport and Recreation transferred out to the Department of Tourism, Innovation and Sport.

1.5 Machinery-of-government changes (continued)

<i>Assets and liabilities transferred</i>	Transfers in		Transfers (out)		Total net transfers 2021 \$'000
	Department of Disability Services and Seniors	Department of Environment and Science	Department of Energy and Public Works	Department of Tourism, Innovation and Sport	
	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	
<b>Controlled</b>					
Cash and cash equivalents	35,534	51,854	(251,395)	(30,951)	(194,958)
Loans and receivables	14,166	6,551	(149,448)	(13,236)	(141,967)
Prepayments	191	2,097	(21,155)	(10,317)	(29,184)
Property, plant and equipment	124,670	672,776	(3,298,577)	(189,497)	(2,690,628)
Right-of-use assets	30	-	(2,097,313)	(5,851)	(2,103,134)
Intangible assets	1,989	-	(1,751)	(19)	219
Other assets	-	-	(94,611)	-	(94,611)
Non-current assets classified as held for sale	-	-	(24,714)	-	(24,714)
<b>Total assets</b>	<b>176,580</b>	<b>733,278</b>	<b>(5,938,964)</b>	<b>(249,871)</b>	<b>(5,278,977)</b>
Lease liabilities	-	-	(2,309,190)	(5,191)	(2,314,381)
Payables	16,268	30,372	(110,894)	(35,915)	(100,169)
Unearned revenue	-	109	(32,479)	-	(32,370)
Accrued employee benefits	630	856	(7,589)	(1,166)	(7,269)
Provisions	1,995	-	(79,362)	-	(77,367)
Borrowings	-	-	(196,512)	-	(196,512)
Queen's Wharf deferred consideration	-	-	(102,725)	-	(102,725)
Other liabilities	-	-	(43,106)	(6,101)	(49,207)
<b>Total liabilities</b>	<b>18,893</b>	<b>31,337</b>	<b>(2,881,857)</b>	<b>(48,373)</b>	<b>(2,880,000)</b>
<b>Net assets</b>	<b>157,687</b>	<b>701,941</b>	<b>(3,057,107)</b>	<b>(201,498)</b>	<b>(2,398,977)</b>
<b>Administered</b>					
Cash	-	-	(14)	(1,535)	(1,549)
Receivables	-	100	-	-	100
<b>Total assets</b>	<b>-</b>	<b>100</b>	<b>(14)</b>	<b>(1,535)</b>	<b>(1,449)</b>
Payables	38,137	100	(14)	(1,535)	36,688
<b>Total liabilities</b>	<b>38,137</b>	<b>100</b>	<b>(14)</b>	<b>(1,535)</b>	<b>36,688</b>
<b>Net assets</b>	<b>(38,137)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(38,137)</b>

The decrease in net assets has been accounted for as a decrease in contributed equity as disclosed in the Statement of Changes in Equity.

### 1.5 Machinery-of-government changes (continued)

The following budgeted appropriations were reallocated as part of the machinery-of-government changes:

	Transfers in		Transfers (out)		Total net transfers
	Department of Communities, Disability Services and Seniors	Department of Environment and Science	Department of Energy and Public Works	Department of Tourism, Innovation and Sport	
	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000
Controlled - appropriation revenue	81,558	75,938	(78,834)	(146,172)	(67,510)
Controlled - equity adjustments	565	(27,743)	(44,091)	(18,631)	(89,900)
Administered - appropriation revenue	-	65,565	(3,847)	(294)	61,424

### 1.6 Measurement

The historical cost convention is used as the measurement basis unless otherwise stated.

### 1.7 Presentation

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero.

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 department 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.

### 1.8 New and revised accounting standards

No new or revised accounting standards were adopted during 2021-22.

## 2 STATEMENT OF COMPREHENSIVE INCOME NOTES

### 2.1 User charges and fees

Property rental		
Social housing	415,269	413,899
Other	885	320
Revenue from contracts with customers		
Information, communication and technology services	176,728	158,098
Services provided by shared service providers	151,148	130,860
Building services*	-	244,815
Commercial accommodation service*	-	185,713
Government employee housing accommodation service*	-	19,604
Fleet management services*	-	38,107
Vehicle sales*	-	30,981
Other	26,572	69,537
<b>Total</b>	<b>770,602</b>	<b>1,291,934</b>

\* From 1 December 2020, responsibility for these services transferred to the Department of Energy and Public Works under the machinery-of-government arrangements detailed in Note 1.5.

#### **Property rental - social housing**

Operating lease rent is received in respect of social housing and remote Aboriginal and Torres Strait Islander housing provided by the department to low-income households. Variable rent charges are capped at 25% of total household assessable income. Rent is recognised as revenue in the period in which it is earned.

#### **Revenue from contracts with customers**

Revenue from contracts with customers is recognised when the department transfers control over a good or service to the customer. The following table provides information about the nature and timing of the satisfaction of performance obligations, significant payment terms, and revenue recognition for the department's major categories of user charges revenue from contracts with customers.

Type of good or service	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Information, Communication and Technology (ICT) Services	The department provides ICT services and information solutions to other Queensland state government entities and private sector clients.  The contracts contain multiple performance obligations relating to the ICT services being provided. Customers simultaneously receive and consume the benefits provided during that period and the department invoices on a bi-monthly or monthly basis in a manner that fairly represents the transfer of these services. Consideration is receivable when invoiced.	Revenue is recognised on a bi-monthly or monthly basis as the actual services are provided over the duration of the contract.
Services provided by Shared Service Providers	The department provides shared finance and payroll services to other Queensland state government entities.  The contracts contain multiple performance obligations relating to the shared services being provided. Customers simultaneously receive and consume the benefits provided during that period and the department invoices on a monthly basis in a manner that fairly represents the transfer of these services. Consideration is receivable when invoiced.	Revenue is recognised on a monthly basis as the actual services are provided over the duration of the contract.

## 2.2 Appropriation revenue

### *Reconciliation of payments from Consolidated Fund to appropriation revenue recognised in operating result*

Original budgeted appropriation revenue	1,223,496	1,137,169
Supplementary amounts:		
Transfers from/to other headings - variation in headings	-	(6,889)
Lapsed appropriation revenue	(92,942)	(54,435)
<b>Total appropriation receipts (cash)</b>	<b>1,130,554</b>	<b>1,075,845</b>
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	116,310	54,865
Plus: Transfer of deferred appropriation payable from other Queensland Government entities	-	30,156
Less: Transfer of appropriation receivable from other Queensland Government entities	-	(1,852)
Less: Transfer of deferred appropriation payable to other Queensland Government entities	(917)	(43,325)
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(116,819)	(116,310)
<b>Appropriation revenue recognised in Statement of Comprehensive Income</b>	<b>1,129,128</b>	<b>999,379</b>
Variance between original budgeted and actual appropriation revenue	(94,368)	(137,790)

Appropriations provided under the *Appropriation Act 2021* are recognised as revenue when received under AASB 1058 *Income of Not-for-Profit Entities*. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation payable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity (refer to Note 3.13).

## 2.3 Other revenue

Insurance compensation from loss of property	14,865	16,294
Grant and service procurement refunds	11,853	21,990
Interest	1,121	1,466
Prior year GST refunds	32	54,788
Other	14,531	13,613
<b>Total</b>	<b>42,402</b>	<b>108,151</b>

## 2.4 Gains on disposal/remeasurement of assets

Revaluation increment - buildings	346,383	36,298
Net gain on financial assets at fair value through profit or loss	31,315	7,022
Net gain on disposal of assets	9,335	4,758
<b>Total</b>	<b>387,033</b>	<b>48,078</b>

## 2.5 Supplies and services

Property repairs and maintenance	309,942	287,286
Outsourced service delivery - Housing and Homelessness Services	213,807	212,175
Information, communication and technology expenses	191,763	173,173
Rates to local governments*	172,493	175,172
Outsourced service delivery - Community Services	96,383	52,458
Property rental <sup>†</sup>	52,535	40,154
Consultants and contractors	52,485	63,058
Other property expenses	12,174	34,300
Cost of sales		
Building, construction and maintenance services	-	159,423
Motor vehicles and land sold through inventory	-	22,690
Other	42,838	60,144
<b>Total</b>	<b>1,144,420</b>	<b>1,280,033</b>

\* The department is not required to pay general rates to local governments for properties covered by Section 95 of the *Housing Act 2003* so these payments are considered special payments. Consequently, rates to local governments include special payments totalling \$57.382 million (2021 \$55.988 million) in respect of general rates.

<sup>†</sup> From 1 December 2020 responsibility for non-specialised commercial office accommodation under the Queensland Government Accommodation Office framework transferred to the Department of Energy and Public Works under the machinery-of-government arrangements outlined in Note 1.5. Consequently the property rental figures stated above include payments made to the Department of Energy and Public Works in respect of this office accommodation as from 1 December 2020. These payments arise from non-lease arrangements under which the Department of Energy and Public Works has substantive substitution rights over the assets used within this program. All payments are expensed as incurred.

## 2.6 Employee expenses

### **Employee benefits**

Wages and salaries	301,552	388,436
Employer superannuation contributions	40,394	51,608
Annual leave levy	33,677	40,744
Long service leave levy	7,558	9,244
Termination benefits	1,404	1,240
Other employee benefits	616	594
	<b>385,201</b>	<b>491,866</b>
Employee-related expenses	7,516	10,308
<b>Total</b>	<b>392,717</b>	<b>502,174</b>

### **Wages and salaries**

Wages and salaries for 2020-21 include \$1.807 million of \$1,250 one-off, pro-rata payments for 1,445 full-time equivalent employees (announced in September 2019).

Wages and salaries due (but unpaid at reporting date) are recognised in the Balance Sheet at current salary rates. As the department expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

### **Annual leave and long service leave**

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

## 2.6 Employee expenses (continued)

### **Superannuation**

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories are now administered by the Government Division of the Australian Retirement Trust) as determined by the employee's conditions of employment.

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

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

### **Employee-related expenses**

Payroll tax and workers' compensation insurance are a consequence of employing staff, but are not counted in an employee's total remuneration package. They are not employee benefits, and are recognised separately as employee-related expenses.

### **Number of employees**

The number of employees (measured on a full-time equivalent basis) as at 30 June 2022 (based upon the fortnight ending 1 July 2022) is 3,332 (2021 3,706).

Key management personnel and remuneration disclosures are detailed in Note 5.1.

## 2.7 Grants and subsidies

Housing grants	131,418	131,687
Arts Queensland grants	60,741	31,602
Community services grants	18,759	10,829
Sport and recreation grants	-	40,546
Other grants and subsidies	1,708	5,092
<b>Total</b>	<b>212,626</b>	<b>219,756</b>

## 2.8 Other expenses

Insurance premiums - Queensland Government Insurance Fund	15,315	16,155
Insurance premiums - other	1,851	4,466
Impairment losses on non-current assets classified as held for sale	1,928	2,404
Queensland Audit Office - external audit fees*	1,530	1,712
Losses:		
Buildings subject to insurance <sup>†</sup>	1,541	2,121
Special payments: <sup>‡</sup>		
Court awarded damages	-	65
Ex-gratia payments - other	86	366
Other	3,701	2,126
<b>Total</b>	<b>25,952</b>	<b>29,415</b>

\* Total audit fees quoted by the Queensland Audit Office relating to the 2021-22 financial statements are \$0.485 million (GST exclusive) (2021 \$0.649 million). Other audit services relate to the audit of the report on service provider controls.

<sup>†</sup> Certain losses of public property are insured with the Queensland Government Insurance Fund (QGIF). The claims made in respect of these losses have yet to be assessed by QGIF, and the amount recoverable cannot be estimated reliably at reporting date. Upon notification by QGIF of the acceptance of a claim, revenue will be recognised for the agreed settlement amount. For each accepted claim the department is liable for the first \$10,000, being the insurance excess.

<sup>‡</sup> Special payments include ex-gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. Special payments over \$5,000 include ex-gratia payments to an adjoining owner for private property damage and to certain borrowers for maintenance of their houses.

The total of all special payments includes rates payments that are required to be disclosed within Supplies and services (Note 2.5).

## 3 BALANCE SHEET NOTES

### 3.1 Property, plant and equipment

Land: at fair value	12,046,302	9,950,038
Buildings: at fair value	6,193,300	5,843,742
Plant and equipment: at cost		
Gross	65,864	72,261
Less accumulated depreciation	(46,944)	(53,542)
	18,920	18,719
Heritage and cultural assets: at fair value		
Gross	776,660	724,923
Less accumulated depreciation	(334,356)	(493,562)
	442,304	231,361
Work in progress: at cost	204,175	171,911
<b>Total</b>	<b>18,905,001</b>	<b>16,215,771</b>

3.1 Property, plant and equipment (continued)

<i>Property, plant and equipment reconciliation</i>	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Infrastructure \$'000	Heritage and cultural assets \$'000	Work in progress \$'000	Total \$'000
Carrying amount at 1 July 2020	10,881,831	6,928,866	443,731	241,988	50,549	180,288	18,727,253
Transfers from other Queensland Government entities	273,239	219,051	1,894	-	230,954	72,771	797,909
Transfers to other Queensland Government entities	(1,220,978)	(1,443,947)	(420,647)	(239,852)	(49,835)	(116,756)	(3,492,015)
Acquisitions	21,833	6,662	35,065	-	-	340,074	403,634
Transfers between classes	3,358	263,684	6,201	-	9,897	(283,140)	-
Transfers to right-of-use assets	-	-	-	-	-	(21,326)	(21,326)
Disposals	(1,134)	(3,304)	(17,090)	-	-	-	(21,528)
Assets reclassified as held for sale	(41,215)	(19,832)	-	-	-	-	(61,047)
Net revaluation increments/(decrements) recognised in asset revaluation surplus	33,104	-	-	-	9,116	-	42,220
Net revaluation increments/(decrements) recognised in operating result	-	36,298	-	-	-	-	36,298
Depreciation	-	(143,736)	(30,435)	(2,136)	(19,320)	-	(195,627)
Carrying amount at 30 June 2021	9,950,038	5,843,742	18,719	-	231,361	171,911	16,215,771
Carrying amount at 1 July 2021	9,950,038	5,843,742	18,719	-	231,361	171,911	16,215,771
Transfers from other Queensland Government entities	-	-	13	-	-	-	13
Acquisitions	49,901	20,533	2,500	-	-	220,403	293,337
Transfers between classes	6,935	135,250	2,295	-	22,064	(166,544)	-
Transfers to right-of-use assets	-	-	-	-	-	(21,595)	(21,595)
Disposals	(4,185)	(3,436)	(444)	-	-	-	(8,065)
Assets reclassified as held for sale	(44,774)	(16,323)	-	-	-	-	(61,097)
Net revaluation increments/(decrements) recognised in asset revaluation surplus	2,088,387	-	-	-	221,026	-	2,309,413
Net revaluation increments/(decrements) recognised in operating result	-	346,383	-	-	-	-	346,383
Depreciation	-	(132,849)	(4,163)	-	(32,147)	-	(169,159)
Carrying amount at 30 June 2022	12,046,302	6,193,300	18,920	-	442,304	204,175	18,905,001

### 3.1 Property, plant and equipment (continued)

#### (a) Acquisitions

Cost is used for the initial recording of all property, plant and equipment asset acquisitions. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the asset ready for use.

Where assets are received free of charge from another Queensland Government department (whether as a result of a machinery-of-government change or other involuntary transfer), the acquisition cost is recognised as the gross carrying amount in the books of the transferor immediately prior to the transfer, together with any accumulated depreciation.

Items of property, plant and equipment with a cost or other value equal to, or in excess of, the following thresholds are recognised for financial reporting purposes in the year of acquisition:

Buildings	\$10,000
Heritage and cultural	\$5,000
Plant and equipment	\$5,000
Land	\$1

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

Subsequent expenditure that increases the originally assessed service potential or useful life of an asset is capitalised to the value of that asset. Maintenance expenditure that merely restores original service potential (arising from ordinary wear and tear) is expensed.

Land improvements undertaken by the department are included with buildings.

#### (b) Measurement

Land, buildings, infrastructure and heritage and cultural assets are measured at fair value. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation. All of these assets are valued at highest and best use unless otherwise stated.

*Key judgement:* The cost of items acquired during the year has been judged by management to materially represent their fair value at the end of the reporting period.

Plant and equipment is measured at cost. The carrying amounts are not materially different from their fair value.

Capital works in progress are measured at their acquisition cost or construction cost.

#### (c) Revaluation of property

Land, buildings and heritage and cultural assets are revalued on an annual basis, either by specific appraisals undertaken by an independent professional valuer or by the use of appropriate and relevant indices.

The fair values reported by the department are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs. All assets are valued at highest and best use, which is generally consistent with current use.

### 3.1 Property, plant and equipment (continued)

#### (c) Revaluation of property (continued)

All assets measured at fair value are categorised within the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:

- level one – represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets and liabilities
- level two – represents fair value measurements that are substantially derived from inputs (other than quoted prices included within level one) that are observable, either directly or indirectly
- level three – represents fair value measurements that are substantially derived from unobservable inputs.

For assets revalued using a cost valuation method (e.g. current replacement cost), accumulated depreciation is adjusted to equal the difference between the gross amount and carrying amount. This is generally referred to as the 'gross method'.

For assets revalued using a market or income-based valuation approach, accumulated depreciation is eliminated against the gross amount of the asset prior to restating for the revaluation. This is generally referred to as the 'net method'.

Any revaluation increment arising on the revaluation of an asset is credited to the asset 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.

When an asset is derecognised, any revaluation surplus included in equity in respect of that asset is not transferred to accumulated surplus, except where machinery-of-government changes (refer to Note 1.5) result in the transfer out of an entire asset class.

#### (i) Social housing – land and buildings

Fair value is primarily determined by establishing current market value from the sale prices of comparable properties as there are usually active and liquid residential property markets which provide sufficient applicable sales evidence. The revaluation framework for social housing assets has been developed in recognition of the large number, homogenous nature, location and density of the property portfolio.

As at 30 June 2022, the department revalued its social housing properties by dividing the state into geographical regions and homogenous groups within each region according to certain criteria (including number of bedrooms, condition, previous value, age of property, building type). Properties were sampled for specific appraisal from groups where the department owns its highest proportion of properties and where there is adequate market depth to determine fair value. In 2021-22 39% (2020-21 31%) of properties were specifically appraised. A sample of valuations that resulted in significant movements (+ or - 20% or greater than \$1 million) was reviewed by the department for reasonableness against external market information.

Following the specific appraisals of the representative sample of properties, separate indices were calculated for assets within each region using the mean of the ratios of the previous year's values to the current year's values. To ensure the integrity of the valuation results used to derive the indices, the department used two independent valuers to provide specific appraisals for different properties within the sample for that region. Properties with similar characteristics were given to each valuer. The mean of the test valuations provided by the second valuation firm must be within one standard deviation (+ or -) of the mean of the valuations provided by the primary valuation firm, and the relative standard error rate  $\leq 4\%$ , before the indices are accepted.

The indices were subsequently applied to properties across each region not specifically appraised, in order to derive current market values. An analysis performed by the department has indicated that on average, the variance between an indexed asset value and the valuation by an independent valuer when performed on a rotational basis is not significant, and the department's indices are sound.

Every five years, the sample is increased to further test the robustness of the index calculation process, and to provide greater coverage of the property portfolio by specific appraisal. The increased sample size has been applied to the valuations for 2021-22.

Specific appraisals of land are undertaken at the same time as the related building revaluations are performed.

### 3.1 Property, plant and equipment (continued)

#### (c) Revaluation of property (continued)

##### (i) Social housing – land and buildings (continued)

The most significant inputs into the valuations were location, bedroom count, price per square metre (units generally), land size (detached houses generally), condition and a discount factor applied to accommodation in recognition of the cost of obtaining strata title to sell. Under the fair value hierarchy there are two inputs categorised as unobservable – condition of the property and the discount applied to some multi-unit properties without strata title on individual units.

The condition rating of the properties is supplied to the valuers as part of the valuation kit. The condition rating of the properties does not result in a significant adjustment to the valuations as the department's renewal policy requires properties to be maintained to a satisfactory standard, with property condition assessed at least once every three years by internal inspection.

The discounts applied to some multi-unit residential properties where there is no strata title for individual units results in adjustments to the level two inputs that are significant to the fair value measurement, and those buildings become subject to level three hierarchy disclosures. Where single title (i.e. not strata title) exists over multi-unit properties, an adjustment is made to reflect the required costs for strata title.

**Key assumptions:** The following assumptions were made in relation to the valuation of social housing properties:

- All assets were valued at highest and best use. There were no assets valued where it was assumed that the highest and best use was other than its current use.
- Valuers have made the assumption that the data provided by the department is current and a true reflection of the characteristics of each property, e.g. number of bedrooms and property size.
- Valuers have assumed that all properties are in sound condition with no essential repairs required, or have assumed that the condition of the interior is consistent with the exterior of the building.
- Where recent sales for comparable properties were limited, valuers have assessed market value with reference to older sales in the area, sales in comparable areas or have applied an income approach.

There has been no evidence of a material increase or decrease in the market values of properties from the date of valuation to 30 June 2022.

##### (ii) Arts Queensland assets

###### *Land and buildings*

Arts Queensland land parcels are situated at:

- Queensland Cultural Centre at South Brisbane
- Fortitude Valley.

Arts Queensland also owns non-heritage buildings including:

- Gallery of Modern Art
- State Library of Queensland
- Judith Wright Centre
- Festival House.

All land and buildings are specifically appraised every five years and indexed in between where relevant. A specific appraisal was performed in 2021-22. Land is valued at market value and buildings are valued at current replacement cost.

###### *Heritage and cultural assets*

Arts Queensland owns the following heritage and cultural assets:

- Queensland Performing Arts Centre
- Queensland Museum
- Queensland Art Gallery.

All heritage and cultural assets are specifically appraised every five years and indexed in between where relevant. A specific appraisal was performed in 2021-22. These assets are valued at current replacement cost.

3.1 Property, plant and equipment (continued)

(d) Asset revaluation surplus by class

	Land \$'000	Infrastructure \$'000	Heritage and cultural assets \$'000	Total \$'000
Balance as at 1 July 2020	2,834,393	104,430	19,535	2,958,358
Net revaluation increments/(decrements)	33,104	-	9,116	42,220
Transfer to accumulated surplus/(deficit) for asset class disposed	-	(104,430)	-	(104,430)
Balance at 30 June 2021	2,867,497	-	28,651	2,896,148
Balance as at 1 July 2021	2,867,497	-	28,651	2,896,148
Net revaluation increments/(decrements)	2,088,387	-	221,026	2,309,413
Balance at 30 June 2022	4,955,884	-	249,677	5,205,561

(e) Fair value measurement

*Categorisation of fair values recognised as at 30 June 2022*

	Level 2 \$'000		Level 3 \$'000		Total \$'000	
	2022	2021	2022	2021	2022	2021
Land						
- social housing	11,760,534	9,676,483	-	-	11,760,534	9,676,483
- Arts Queensland	250,425	240,399	-	-	250,425	240,399
- communities	35,173	32,986	170	170	35,343	33,156
Total land	12,046,132	9,949,868	170	170	12,046,302	9,950,038
Buildings						
- social housing	2,722,858	2,542,975	3,120,580	3,067,898	5,843,438	5,610,873
- Arts Queensland	-	-	243,883	138,866	243,883	138,866
- communities	1,381	7,616	104,598	86,387	105,979	94,003
Total buildings	2,724,239	2,550,591	3,469,061	3,293,151	6,193,300	5,843,742
Heritage and cultural assets	-	-	442,304	231,361	442,304	231,361
<b>Total</b>	<b>14,770,371</b>	<b>12,500,459</b>	<b>3,911,535</b>	<b>3,524,682</b>	<b>18,681,906</b>	<b>16,025,141</b>

*Level 3 significant valuation inputs*

Asset class	Type of significant unobservable inputs
Buildings	Discounts for non-strata title units. This represents the cost of obtaining strata title to sell. Cost estimates for differences in functionality, physical condition and level of customisation.
Heritage and cultural assets	Building replacement/reproduction cost rates. Remaining useful lives.

### 3.1 Property, plant and equipment (continued)

#### (f) Impairment

Property, plant and equipment assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the department 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.

#### (g) Depreciation

Land is not depreciated as it has an unlimited useful life.

Buildings, heritage and cultural assets and plant and equipment are depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset progressively over its estimated useful life to the department.

Any subsequent 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 department.

Assets under construction (work-in-progress) are not depreciated until they reach their service delivery capacity. Service delivery capacity relates to when construction is complete and the asset is first put to use or is installed ready for use in accordance with its intended application. These assets are then reclassified to the relevant classes of property, plant and equipment.

*Key estimate:* For each class of asset the following depreciation rates are used:

Buildings	1%	to	33%
Plant and equipment	3%	to	57%
Heritage and cultural assets	1%	to	33%

Remaining useful lives are reviewed annually. Where remaining useful lives require modification, the depreciation expense changes from the date of assessment until the end of the useful life (for both current and future years). The estimation of useful lives requires management judgement in assessing the condition of the asset. Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate and are depreciated accordingly.

*Key judgement:* A key strategic asset management principle of the department is the efficient and effective maintenance and upgrade of social housing properties to optimise the useful lives of assets. The property condition is required to be assessed at least once every three years by internal inspection. This results in a condition rating being assigned, and informs future maintenance and upgrade activities. A property that is ready for demolition has a condition rating of one and a property that is like new has a condition rating of ten. Management has assessed that where at least 95% of social housing buildings have a condition rating greater than eight, this supports the annual revision of the remaining useful life for social housing buildings to 50 years. Once every five years the department engages independent experts to provide an opinion on the continued appropriateness of this remaining useful life methodology. During 2020-21 this review was undertaken and the results confirmed the appropriateness of the methodology.

#### (h) Long-term Community Housing Program

The department's Long-term Community Housing Program aims to deliver long-term rental housing that is secure, appropriate and affordable, for persons whose needs are not adequately met by other housing options. Under this program the department may provide grants of property or monetary assistance to community housing providers. Grant funding is provided for the construction, purchase or upgrade of dwellings and community housing providers may also contribute land and funding for the dwellings. The terms and conditions of the grant funding are contained in agreements entered into between the State and the provider. Legal title to dwellings funded under this program may be held by the provider or the department. As at 30 June 2022, the department had provided funding in relation to 2,888 (2021 2,926) properties under this program where title is held by the provider. Due to the fact that the department does not have sole control of these assets, and they are not material, these assets are not disclosed as department assets.

### 3.2 Leases as lessee

#### (a) Right-of-use assets

	Buildings \$'000	Plant and equipment \$'000	Total \$'000
Opening balance at 1 July 2020	3,040,490	120,321	3,160,811
Transfers out due to machinery-of-government changes (Note 1.5)	(2,103,134)	-	(2,103,134)
Additions	112,791	9,423	122,214
Depreciation charge	(210,012)	(22,059)	(232,071)
Disposals/derecognition	(1,633)	-	(1,633)
Closing balance at 30 June 2021	<u>838,502</u>	<u>107,685</u>	<u>946,187</u>
Opening balance at 1 July 2021	838,502	107,685	946,187
Additions	24,660	14,680	39,340
Depreciation charge	(32,657)	(21,538)	(54,195)
Disposals/derecognition	(51)	-	(51)
Closing balance at 30 June 2022	<u>830,454</u>	<u>100,827</u>	<u>931,281</u>

Right-of-use assets are recognised at cost, consisting of the initial amount of the associated lease liability plus any capital works completed on the underlying asset.

The carrying amount of right-of-use assets are adjusted for any remeasurement of lease liability in the financial year, e.g. following changes in variable lease payments that depend on an index or rate.

Right-of-use assets are depreciated over the lease term on a straight-line basis.

The department has elected not to recognise right-of-use assets and lease liabilities for leases of low-value assets (less than \$10,000) and short-term leases (lease term 12 months or less). Lease payments associated with these leases are recognised as an expense on a straight-line basis over the lease term.

<b>(b) Lease liabilities</b>	<b>2022 \$'000</b>	<b>2021 \$'000</b>
Current	29,197	27,671
Non-current	247,507	261,584

Lease liabilities are initially recognised at the present value of lease payments over the lease term.

Lease payments are discounted using Queensland Treasury Corporation's Fixed Rate Loan borrowing rate that best corresponds with the lease commencement month and term.

Rental payments are apportioned between the finance charge and a reduction in the recognised lease liability.

Lease liabilities are remeasured in certain situations such as a change in variable lease payments that depend on an index or rate.

A maturity analysis for lease liabilities is included in Note 3.11.

#### (c) Lease interest

Interest expense on lease liabilities	8,805	24,781
---------------------------------------	-------	--------

#### (d) Amounts recognised in Statement of Cash Flows

Total cash outflow for leases	48,783	225,016
-------------------------------	--------	---------

### 3.2 Leases as lessee (continued)

#### (e) The department's leasing activities

##### *Buildings on Deed of Grant in Trust land*

The department has concessionary leases of \$819.260 million (2021 \$820.238 million) consisting of buildings on Deed of Grant in Trust land. These buildings are leased from a number of Aboriginal and Torres Strait Islander councils. The leases facilitate the construction and/or refurbishment of properties on communal land in accordance with the National Partnership on Remote Housing, entered into between the Australian Government and the Queensland Government.

The leases have below-market rental terms, with rent starting from \$800 per annum per property, indexed annually by CPI. The department is responsible for construction, upgrades, maintenance and insurance of the properties and the use of the properties is restricted to social housing purposes. Lease terms are 40 years with renewal options of an additional 40 years. The department may terminate the leases with 3 months' notice. No leases have been terminated by the department or have reached the end of the lease term.

##### *Plant and equipment - Government Wireless Network*

The Government Wireless Network is a digital radio network provisioned, operated and maintained by a telecommunication service provider under a service agreement dated September 2013. The lease is a means of funding the acquisition and replacement of information and communication equipment.

### 3.3 Loans and receivables

#### *Current*

##### *Contracts with customers*

Trade debtors	67,683	71,381
Social housing debtors - maintenance	30,928	30,437
Less: loss allowance	(22,995)	(22,755)
	<u>7,933</u>	<u>7,682</u>
<i>Total contracts with customers</i>	<u>75,616</u>	<u>79,063</u>
Rental bond loans	30,199	30,156
Less: loss allowance	(16,589)	(15,181)
	<u>13,610</u>	<u>14,975</u>
Social housing debtors - rent	12,564	12,168
Less: loss allowance	(6,772)	(6,478)
	<u>5,792</u>	<u>5,690</u>
GST input tax credits receivable	24,906	27,913
GST payable	(24,720)	(22,835)
Net GST receivable	<u>186</u>	<u>5,078</u>
Annual leave reimbursements*	7,246	7,478
Long service leave reimbursements*	1,762	2,034
Housing loans	4,974	4,964
Equity adjustment receivable	-	629
<b>Total</b>	<u><u>109,186</u></u>	<u><u>119,911</u></u>

\* Refer to Note 2.6 for further information.

### 3.3 Loans and receivables (continued)

#### Non-current

Rental bond loans	7,433	7,539
Less: loss allowance	(4,147)	(3,795)
	<u>3,286</u>	<u>3,744</u>
Housing loans	26,539	36,144
<b>Total</b>	<u><u>29,825</u></u>	<u><u>39,888</u></u>

Loans and receivables are measured at amortised cost which approximates their fair value at reporting date. Loans and receivables are recognised at the amount due at the time of sale or service delivery with the exception of housing loans, which reflect the monies lent, plus interest and other costs, less repayments from borrowers. Settlement of trade debtors is generally required within 30 days from invoice date. Bond loan terms range from 18 to 30 months. Original housing loan terms range from 10 to 30 years on average.

#### Movements in loss allowance

	Current			Total	Non-current Rental bond loans
	Rental bond loans	Social housing debtors - Rent	Social housing debtors - Maintenance		
	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2020	12,561	5,088	21,216	38,865	3,140
Increase in allowance recognised in operating result	2,754	2,118	3,823	8,695	655
Amounts written-off during the year	(134)	(728)	(2,284)	(3,146)	-
Balance at 30 June 2021	15,181	6,478	22,755	44,414	3,795
Balance at 1 July 2021	15,181	6,478	22,755	44,414	3,795
Increase in allowance recognised in operating result	1,987	1,103	1,438	4,528	352
Amounts written-off during the year	(579)	(809)	(1,198)	(2,586)	-
Balance at 30 June 2022	16,589	6,772	22,995	46,356	4,147

The department's impairment accounting policies for loans and receivables are outlined in Note 3.4.

### 3.4 Credit risk

The department is exposed to credit risk on its loans and receivables. The maximum exposure to credit risk at balance date is the gross carrying amount of these assets without taking into account collateral. The department manages credit risk by monitoring all funds owed on a timely basis.

#### Rental bond loans and social housing debtors

##### Risk management

Rental bond loans and social housing debtors are the main sources of credit risk for the department. To manage credit risk, the department's preferred payment method is Easypay, which consists of three types of electronic deductions, the Rent Deduction Scheme (through Services Australia - Centrelink), the Direct Deduction Facility through the Commonwealth Department of Veteran Affairs and a bank direct debit through financial institutions. The department actively pursues outstanding debts. Where a customer has a previous debt with the department and is applying for further housing assistance, the department requests that the customer repays the debt or enters into an agreeable arrangement for the debt to be paid through a Deed of Repayment arrangement.

### 3.4 Credit risk (continued)

#### ***Rental bond loans and social housing debtors (continued)***

##### *Loss allowance*

To measure the loss allowance under AASB 9 *Financial Instruments*, the department has used the following approach.

For social housing debtors the department has applied the simplified approach in AASB 9 and has calculated the lifetime expected credit loss on a collective basis.

For rental bond loans the department has applied, on a collective basis, the general approach for measuring the loss allowance. This involves the recognition of a lifetime expected credit loss for loans that have a significant increase in credit risk. A 12-month expected credit loss is recognised for those loans that do not have a significant increase in credit risk. Loans are considered to have a significant increase in credit risk where they have repayments that are past due.

To calculate the lifetime expected credit losses for both rental bond loans and social housing debtors, the department uses a provision matrix that is based on the department's historical credit loss experience for various groups of debtors with shared credit risk characteristics, adjusted for current circumstances and forward-looking factors where relevant. Loss histories associated with the various debtor groups are reviewed to determine percentage rates to be applied to calculate the expected credit loss. Social housing debts are grouped based on days past due, the nature of the debt (rent or maintenance) and the type of property (remote Indigenous housing or public housing). Bond loan debts are grouped based on days past due and current vs terminated tenancy.

##### *Write-offs*

Debts are written off against the relevant allowance for impairment when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include:

- bankruptcy conditions apply
- customers are deceased
- the tenancy is terminated and the debt is low value
- for all other amounts - the tenancy is terminated (and for bond loan customers the bond is disbursed) and multiple attempts to contact the customer (through various channels) and recover the debt have been unsuccessful.

The write-off of a debt does not release the customer from the debt and future action may be taken to recover the debt if further housing assistance is sought. A debt may only be waived in exceptional circumstances after a full review of the debt has been undertaken.

All known bad debts were written-off as at 30 June.

##### *Impact of COVID-19*

The department's overall exposure to credit risk and loss for bond loan and social housing clients has not been materially impacted due to COVID-19.

#### ***Housing loans***

Housing loans have low credit risk and accordingly no impairment allowance is recognised for these debts. Most loans in the department's housing lending portfolio are secured by a registered first mortgage over the property concerned. Loans under the Rental Purchase Plan scheme are secured through title to the property remaining with the department until the purchase is fully completed under the contract. For loans under the Pathways Shared Equity Program, title to the property is held jointly by the department and the borrower until the purchase is fully completed under the contract. Housing loans generally have a low level of arrears and defaults, and a lot of the loans were provided many years ago based on much lower residential property values. The level of write-offs has been immaterial.

#### ***Other receivables***

Trade debtors have low credit risk as they are predominately with other state government agencies. The level of write-offs has been immaterial and therefore no impairment allowance is recognised for these receivables.

### 3.5 Other financial assets

**Current**

Financial assets at fair value through profit or loss	7,000	6,000
---	-------	-------

**Non-current**

Financial assets at fair value through profit or loss	200,179	178,464
---	---------	---------

The department has two housing products which are classified as financial assets at fair value through profit or loss, being Rental Purchase Plan and Pathways Shared Equity.

Under a Rental Purchase Plan agreement, clients obtain a loan from the department for the purchase of a part share in a home and pay monthly instalments which include both a loan repayment (including interest) and a rent component. Under the Pathways Shared Equity Program, clients obtain a loan from the department for the purchase of a share in a property they are currently renting from the department. Clients pay monthly loan repayments to the department.

The department does not have effective control of properties subject to these agreements and its interest in the properties meets the definition of a financial instrument. Fair value is based on the net market value of the department's proportion of the underlying properties. Each year a sample of shared equity properties are specifically appraised, with the remaining properties subject to a desktop valuation. These assets are a level 2 in the fair value hierarchy.

Loans provided under the loan agreements for these products are disclosed as housing loans receivable.

The department is exposed to market risk through its interest in Rental Purchase Plan and Pathways Shared Equity properties as the value of the department's interest in the properties is directly related to movements in the residential property market in the respective areas where they are located. Historically between 80% to 91% of the value of the department's interest in these properties is concentrated in the south-east corner of Queensland.

### 3.6 Non-current assets classified as held for sale

Land	1,587	12,991
Buildings	1,202	4,116
<b>Total</b>	<b>2,789</b>	<b>17,107</b>

Non-current assets held for sale consist of those assets that management has determined are available for sale in their present condition, for which their sale is highly probable within the next twelve months. Historically these assets largely consist of social housing to be sold in line with relevant portfolio management strategies to ensure the alignment of cost-effective and suitable properties with client needs in specific locations.

In March 2022 the department paused the divestment program for social housing in South East Queensland. This was in direct response to 2022 flooding events and increased demand for social housing. Post June 2022 the decision to pause the divestment program was extended statewide, therefore properties that had previously been listed as assets held for sale, and not already under contract, were removed from the market.

The assets are measured at the lower of their carrying amount and their fair value less costs to sell. Any write-down to fair value less costs to sell is a non-recurring valuation. The write-down is recognised as an impairment loss expense. These assets are no longer depreciated upon being classified as held for sale.

These sales are generally achieved by listing the properties on the open market, but may also be negotiated directly with prospective purchasers (e.g. another Queensland Government agency or community organisation) or existing tenants.

The method to determine fair value less costs to sell for land and buildings is consistent with the method used for the valuation of the department's social housing (i.e. market and income approaches). The valuation represents a level two measurement. Refer to Note 3.1 for further details about the valuation of land and buildings.

### 3.7 Borrowings

**Current**

Australian Government borrowings 16,119 15,873

**Non-current**

Australian Government borrowings 215,434 231,553

Borrowings are initially recognised at fair value, plus any transaction costs directly attributable to the borrowings, and then subsequently held at amortised cost using the effective interest method. Borrowing costs are recognised as an expense.

The fair value of Australian Government borrowings is notified by the Queensland Treasury Corporation and is calculated using discounted cash flow analysis. It is classified as a level three fair value in the fair value hierarchy. The carrying amount and fair value is disclosed below:

	2022		2021	
	Carrying amount \$'000	Fair value \$'000	Carrying amount \$'000	Fair value \$'000
Australian Government borrowings	231,553	314,121	247,426	341,629

### 3.8 Payables

**Current**

	2022 \$'000	2021 \$'000
Trade creditors	113,033	121,995
Grants and subsidies payable	40,284	46,534
Deferred appropriation payable to Consolidated Fund	116,819	116,310
Equity adjustment payable	959	-
<b>Total</b>	<b>271,095</b>	<b>284,839</b>

### 3.9 Unearned revenue

**Current**

	2022 \$'000	2021 \$'000
Rent	29,248	29,128
Other	-	263
<b>Total</b>	<b>29,248</b>	<b>29,391</b>

### 3.10 Other liabilities

**Current**

	2022 \$'000	2021 \$'000
Contract liabilities	2,233	13,650
Other	577	654
<b>Total</b>	<b>2,810</b>	<b>14,304</b>

**Non-current**

	2022 \$'000	2021 \$'000
Provisions	1,214	-
Contract liabilities	203	395
Deferred tax liability	5	163
<b>Total</b>	<b>1,422</b>	<b>558</b>

### 3.11 Liquidity risk

The department is exposed to liquidity risk in respect of its payables, Australian Government borrowings and lease liabilities. The department reduces the exposure to liquidity risk by ensuring it has sufficient funds available to meet these obligations as they fall due.

The department has overdraft facilities of \$16.950 million (2021 \$16.950 million) with the Commonwealth Bank and working capital facilities of \$5 million (2021 \$5 million) with Queensland Treasury Corporation. These facilities are undrawn as at 30 June and are available for future use.

The following table sets out the liquidity risk of financial liabilities held by the department. It represents the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date. The undiscounted cash flows will differ from the amortised cost (carrying amount) where this is based on principal loan amount outstanding or discounted cash flows.

2022	Amortised Cost \$'000	Undiscounted cash flows			Total \$'000
		Contractual maturity payable in			
		<1 year \$'000	1-5 years \$'000	>5 years \$'000	
<b>Financial liabilities</b>					
Lease liabilities	276,704	37,375	111,048	230,384	378,807
Australian Government borrowings	231,553	26,408	101,378	187,461	315,247
Payables	271,095	271,095	-	-	271,095
<b>Total</b>	<b>779,352</b>	<b>334,878</b>	<b>212,426</b>	<b>417,845</b>	<b>965,149</b>

2021	Amortised Cost \$'000	Undiscounted cash flows			Total \$'000
		Contractual maturity payable in			
		<1 year \$'000	1-5 years \$'000	>5 years \$'000	
<b>Financial liabilities</b>					
Lease liabilities	289,255	36,252	111,420	250,127	397,799
Australian Government borrowings	247,426	26,871	102,515	212,732	342,118
Payables	284,839	284,839	-	-	284,839
<b>Total</b>	<b>821,520</b>	<b>347,962</b>	<b>213,935</b>	<b>462,859</b>	<b>1,024,756</b>

### 3.12 Contributed equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the department. The following items are recognised as contributed equity during the reporting and comparative years and are disclosed in the Statement of Changes in Equity:

- appropriations for equity adjustments (refer to Note 3.13)
- non-appropriated equity adjustments
- non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities e.g. as a result of machinery-of-government changes (refer to Note 1.5).

### 3.13 Appropriations recognised in equity

	2022 \$'000	2021 \$'000
<b>Reconciliation of payments from consolidated fund to equity adjustment</b>		
Original budgeted equity adjustment appropriation	246,731	248,475
Supplementary amounts		
Lapsed equity adjustment	(123,341)	(74,205)
<b>Equity adjustment receipts (payments)</b>	<b>123,390</b>	<b>174,270</b>
Less: Opening balance of equity adjustment receivable	(629)	(9,729)
Plus: Transfer of equity adjustment receivable to other Queensland Government entities	-	26,865
Less: Transfer of equity adjustment payable to other Queensland Government entities	-	(16,991)
Plus: Closing balance of equity adjustment receivable	-	629
Less: Closing balance of equity adjustment payable	(959)	-
<b>Equity adjustment recognised in contributed equity</b>	<b>121,802</b>	<b>175,044</b>
Variance between original budgeted and actual equity adjustment appropriation	(124,929)	(73,431)

#### 4 BUDGET TO ACTUAL COMPARISON

This section details the major variances between the department's actual 2021-22 financial results and the original budget presented to Parliament.

	Variance notes	Original budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000
<b>STATEMENT OF COMPREHENSIVE INCOME</b>				
<b>INCOME</b>				
User charges and fees		761,987	770,602	8,615
Appropriation revenue		1,222,037	1,129,128	(92,909)
Grants and other contributions		2,281	16,634	14,353
Other revenue		23,692	42,402	18,710
<b>Total revenue</b>		<u>2,009,997</u>	<u>1,958,766</u>	<u>(51,231)</u>
Gains on disposal/remeasurement of assets	1	4,909	387,033	382,124
<b>Total income</b>		<u>2,014,906</u>	<u>2,345,799</u>	<u>330,893</u>
<b>EXPENSES</b>				
Supplies and services		1,110,485	1,144,420	33,935
Depreciation and amortisation		237,166	228,241	(8,925)
Employee expenses		394,124	392,717	(1,407)
Grants and subsidies	2	336,391	212,626	(123,765)
Finance/borrowing costs		19,440	19,806	366
Impairment losses on loans and receivables		4,450	5,261	811
Other expenses		27,184	25,952	(1,232)
<b>Total expenses</b>		<u>2,129,240</u>	<u>2,029,023</u>	<u>(100,217)</u>
<b>Operating result before income tax</b>		<u>(114,334)</u>	316,776	431,110
Income tax benefit/(expense)		-	158	158
<b>Operating result after income tax</b>		(114,334)	316,934	431,268
<b>OTHER COMPREHENSIVE INCOME</b>				
<b>Items that will not be reclassified to operating result</b>				
Increase/(decrease) in asset revaluation surplus		-	2,309,413	2,309,413
<b>Total other comprehensive income</b>		<u>-</u>	<u>2,309,413</u>	<u>2,309,413</u>
<b>Total comprehensive income</b>		<u>(114,334)</u>	<u>2,626,347</u>	<u>2,740,681</u>

4 BUDGET TO ACTUAL COMPARISON (CONTINUED)

<b>BALANCE SHEET</b>	<b>Variance notes</b>	<b>Original budget 2022 \$'000</b>	<b>Actual 2022 \$'000</b>	<b>Variance \$'000</b>
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	3	82,561	357,906	275,345
Loans and receivables		100,747	109,186	8,439
Prepayments		15,852	15,095	(757)
Other financial assets		6,000	7,000	1,000
		<u>205,160</u>	<u>489,187</u>	<u>284,027</u>
Non-current assets classified as held for sale		32,184	2,789	(29,395)
<b>Total current assets</b>		<u>237,344</u>	<u>491,976</u>	<u>254,632</u>
<b>NON-CURRENT ASSETS</b>				
Property, plant and equipment	4	16,330,934	18,905,001	2,574,067
Right-of-use assets		881,253	931,281	50,028
Other financial assets	5	177,371	200,179	22,808
Loans and receivables		47,360	29,825	(17,535)
Intangible assets		17,930	20,598	2,668
Prepayments		1,628	2,065	437
<b>Total non-current assets</b>		<u>17,456,476</u>	<u>20,088,949</u>	<u>2,632,473</u>
<b>TOTAL ASSETS</b>		<u>17,693,820</u>	<u>20,580,925</u>	<u>2,887,105</u>
<b>CURRENT LIABILITIES</b>				
Lease liabilities		28,480	29,197	717
Payables	6	126,804	271,095	144,291
Unearned revenue		27,069	29,248	2,179
Accrued employee benefits		10,573	11,806	1,233
Borrowings		16,119	16,119	-
Other current liabilities		4,881	2,810	(2,071)
<b>Total current liabilities</b>		<u>213,926</u>	<u>360,275</u>	<u>146,349</u>
<b>NON-CURRENT LIABILITIES</b>				
Lease liabilities		234,081	247,507	13,426
Borrowings		215,434	215,434	-
Other non-current liabilities		473	1,422	949
<b>Total non-current liabilities</b>		<u>449,988</u>	<u>464,363</u>	<u>14,375</u>
<b>TOTAL LIABILITIES</b>		<u>663,914</u>	<u>824,638</u>	<u>160,724</u>
<b>NET ASSETS / TOTAL EQUITY</b>		<u>17,029,906</u>	<u>19,756,287</u>	<u>2,726,381</u>

4 BUDGET TO ACTUAL COMPARISON (CONTINUED)

STATEMENT OF CASH FLOWS	Variance notes	Original budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<i>Inflows:</i>				
User charges and fees		735,939	764,282	28,343
Appropriation receipts		1,223,496	1,130,554	(92,942)
GST input tax credits received from Australian Taxation Office		150,107	180,160	30,053
GST collected from customers		53,923	34,131	(19,792)
Grants and other contributions		2,281	2,652	371
Other		20,379	41,569	21,190
<i>Outflows:</i>				
Supplies and services		(1,102,985)	(1,135,869)	(32,884)
Employee expenses		(393,826)	(391,610)	2,216
Grants and subsidies	7	(336,391)	(213,511)	122,880
GST remitted to Australian Taxation Office		(111,531)	(149,364)	(37,833)
GST paid to suppliers		(71,091)	(65,912)	5,179
Finance/borrowing costs		(19,440)	(19,791)	(351)
Other		(22,093)	(22,895)	(802)
<b>Net cash provided by (used in) operating activities</b>		<b>128,768</b>	<b>154,396</b>	<b>25,628</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<i>Inflows:</i>				
Sales of property, plant and equipment	8	115,450	83,392	(32,058)
Loans and advances redeemed	9	25,602	31,213	5,611
Redemption of other financial assets		5,000	9,325	4,325
<i>Outflows:</i>				
Payments for property, plant and equipment	10	(437,246)	(285,396)	151,850
Loans and advances made		(37,995)	(22,272)	15,723
Payments for intangible assets		(300)	(3,505)	(3,205)
<b>Net cash provided by (used in) investing activities</b>		<b>(329,489)</b>	<b>(187,243)</b>	<b>142,246</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<i>Inflows:</i>				
Equity injections	10	313,991	203,686	(110,305)
<i>Outflows:</i>				
Payment of lease liabilities		(29,106)	(30,300)	(1,194)
Equity withdrawals		(67,260)	(65,868)	1,392
Borrowing redemptions		(15,873)	(15,873)	-
<b>Net cash provided by (used in) financing activities</b>		<b>201,752</b>	<b>91,645</b>	<b>(110,107)</b>
Net increase (decrease) in cash and cash equivalents		1,031	58,798	57,767
Increase (decrease) in cash and cash equivalents from machinery-of-government changes (Note 1.5)		314	-	(314)
Cash and cash equivalents – opening balance		81,216	299,108	217,892
<b>Cash and cash equivalents – closing balance</b>		<b>82,561</b>	<b>357,906</b>	<b>275,345</b>

#### 4 BUDGET TO ACTUAL COMPARISON (CONTINUED)

##### Explanations of major variances

Major variances have been assessed as meeting both of the following criteria:

- The line item within the Statement of Comprehensive Income or the Balance Sheet is material (greater than 10%) compared to total income, total expenses, total assets (less property, plant and equipment) or total liabilities, as applicable. The line item within the Statement of Cash Flows is material (greater than 10%) compared to total inflows or total outflows (as applicable) for the relevant cash flow category (i.e. operating/investing/financing).
- The variance between the actual amount and the budget is greater than 10% except for payments for property, plant and equipment (Statement of Cash Flows) and employee expenses and supplies and services (Statement of Comprehensive Income) where 5% is used.

The department may include as major variances, line items not meeting the above criteria, but which are considered material due to their nature.

##### Statement of Comprehensive Income

###### 1 Gains on disposal/remeasurement of assets

The department does not budget for movements in the fair value of property as this is reflective of market movements which cannot be reliably estimated, particularly given the size and diversity of the department's property portfolio.

The variance of \$382.124 million is mainly due to increases in the value of property portfolios of social housing \$240.242 million and Arts Queensland \$130.170 million reflecting increases in valuations across the Queensland property market.

###### 2 Grants and subsidies

The decrease of \$123.765 million is mainly due to funding realigned between financial years for social housing programs, including the delivery of maintenance, upgrades and construction activities in Aboriginal and Torres Strait Islander communities, due to changes in timing and supply shortages in the construction sector.

##### Balance Sheet

###### 3 Cash and cash equivalents

The increased cash balance of \$275.345 million is mainly due to timing differences of programs across capital works, grants, outsource service delivery and supply shortages in the construction industry.

###### 4 Property, plant and equipment

The department does not budget for movements in the fair value of property, plant and equipment as this is reflective of market movements which cannot be reliably estimated in advance, particularly given the size and diversity of the department's property portfolio.

The increase of \$2,574 million is mainly due to increases in the value of property portfolios of social housing, Community Services and Arts Queensland reflecting increases in valuations across the Queensland property market.

###### 5 Other financial assets

The department does not budget for movements in the fair value of property, plant and equipment as this is reflective of market movements which cannot be reliably estimated in advance, particularly given the size and diversity of the department's property portfolio.

The increase of \$22.808 million is mainly due to the revaluation of Rental Purchase Plan and Pathways Shared Equity Loan properties reflecting increases in valuations across the Queensland property market.

#### 4 BUDGET TO ACTUAL COMPARISON (CONTINUED)

##### Explanations of major variances (continued)

###### 6 *Payables*

The increase of \$144.291 million is mainly due to an increase arising from the realignment of funding between financial years relating to capital projects, grants, maintenance and information technology projects committed but not finalised.

##### **Statement of Cash Flows**

###### 7 *Grants and subsidies*

The variance of \$122.880 million is mainly due to funding realigned between financial years for social housing programs including the delivery of maintenance, upgrades and construction activities in Aboriginal and Torres Strait Islander communities due to changes in timing and supply shortages in the construction sector.

###### 8 *Sales of property, plant and equipment*

The decrease of \$32.058 million is due to a lower number of surplus properties sold. The impact of COVID 19 and recent flooding events have resulted in properties being withheld/withdrawn from sale.

###### 9 *Loans and advances redeemed*

The variance of \$5.611 million is mainly due to higher than anticipated redemptions for Queensland Housing Finance Loans.

###### 10 *Payments for property, plant and equipment and equity injections*

The decrease of \$151.850 million in payments for property, plant and equipment, and the decrease of \$110.305 million in equity injections is mainly due to capital works funding realigned between financial years for social housing programs including in Aboriginal and Torres Strait Islander communities and underspends on New Performance Arts Venue and other capital projects for Arts Queensland, due to changes in timing and supply shortages in the construction sector.

## 5 OTHER INFORMATION

### 5.1 Key management personnel disclosures

#### (a) Details of key management personnel (KMP)

The department's responsible Minister is identified as part of the department's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Minister for Communities and Housing, Minister for Digital Economy and Minister for the Arts.

The following details for non-ministerial KMP reflect those positions that had authority and responsibility for planning, directing and controlling the activities of the department. Further information about these positions can be found in the body of the Annual Report under the section relating to the Board of Management. There were no material related party transactions with KMP during 2021-22 other than what is reported in this KMP note.

Position	Position responsibility
Director-General	Responsible for executive leadership, overall strategic direction and the administration of the department.
Chief Customer and Digital Officer	Responsible for driving Queensland's digital economy, delivering better citizen-centric services and optimising Queensland Government's investment and use of technology.
Deputy Director-General, Transformation and Enabling Technologies	Responsible for providing strategic leadership to the Transformation and Enabling Technologies stream to deliver the services, solutions and technologies that empower Queensland Government agencies to provide high-quality services to Queenslanders. The stream has a heavy focus on partnering with Queensland Government agencies and industry to provide innovative, responsive and integrated services.
Deputy Director-General, Services Delivery and Operations	Responsible for providing strategic leadership for digitally-enabled whole-of-government services to the Queensland public and modern and trusted corporate services and advice to Queensland Government departments and statutory authorities.
Associate Director-General, Housing and Homelessness Services	Responsible for providing strategic leadership to design and deliver housing and homelessness services in Queensland through remote Aboriginal and Torres Strait Islander housing, social and private housing assistance, homelessness support services, crisis accommodation and regulatory services which regulate residential services, residential parks and retirement villages industries in Queensland. Up to 30 November 2020 this position was also responsible for strategic leadership for sport and recreation strategies and programs as well as initiatives to build the capacity of the sport and recreation industry. <i>(This position was renamed from Deputy Director-General, Housing and Homelessness Services on 20 January 2022).</i>
Deputy Director-General, Strategy, Governance and Engagement	Responsible for providing strategic leadership to the Strategy, Governance and Engagement Division to develop, facilitate and coordinate the department's strategies, policies, roadmaps and standards, guide whole-of-government strategic programs of work to achieve complex and whole-of-government objectives. Up to 30 November 2020 this position was also responsible for providing strategic leadership to the Customer and Digital Strategy division to develop, facilitate and coordinate the Queensland Government customer and digital strategies, policies and standards. <i>(This position was vacant from 1 July 2021 and has since been redesignated within the department and is no longer considered a KMP).</i>
Deputy Director-General, Arts Queensland	Provides strategic leadership and direction on the efficient, effective and economic administration of Arts Queensland.
Deputy Director-General, Communities	Responsible for providing strategic and operational leadership in managing the delivery of and investment in programs and initiatives that support Queensland communities. <i>(This position was renamed from Assistant Director-General, Community Services on 19 October 2021).</i>
Deputy Director-General, Strategy and Corporate Services	Responsible for providing strategic leadership to deliver strategic policy and legislation development and the department's corporate support services. From 19 October 2021 this position was also responsible for strategic policy and legislation development. <i>(This position was renamed from Assistant Director-General, Corporate Services on 19 October 2021).</i>
Chief Finance Officer	Responsible for direction of the efficient, effective and economic financial administration of the department.

5.1 Key management personnel disclosures (continued)

(a) Details of key management personnel (KMP) (continued)

*Functions transferred from department*

<b>Position</b>	<b>Position responsibility</b>
Assistant Director-General, Sport and Recreation	Responsible for strategic leadership of the division, implementing strategies and programs to encourage active lifestyles and initiatives to build the capacity of the sport and recreation industry.
Deputy Director-General, Building Policy and Asset Management	Responsible for providing strategic leadership to deliver high quality outcomes under the department's capital works and building asset management programs, accommodation and employee housing programs and disaster management coordination efforts. The role is critical in developing and maintaining effective partnerships and relationships with key stakeholders and clients including interface with the building industry.
Assistant Director-General, QBuild	The primary purpose of this role is to lead the overall operations of QBuild, including the comprehensive range of asset management, maintenance, construction, consultancy and building services that it provides. The role provides strategic direction to and is accountable for the effective governance of operational and strategic areas of the business unit to ensure continued commercial viability and the achievement of government and business objectives. <i>(This role was renamed from Executive General Manager QBuild from 20 July 2020).</i>
Assistant Director-General, Building Legislation and Policy	Responsible for leading, managing and coordinating all building-related policy areas for government, by ensuring close working relationships between individual policy groups resulting in efficient and effective policies for all building related functions. The position is also accountable for the provision of expert policy advice and implementation of building legislation and policy.
Assistant Director-General and Chief Advisor Queensland Government Procurement	The role of this position is to provide high-level strategic leadership to support the delivery of the Queensland Government's procurement and services strategies, policies and direction across government. The role also performs the critical leadership function of Chief Advisor, Queensland Government Procurement and undertakes a program management role in the delivery of whole-of-government procurement support and advisory services, fleet management services and the procurement of general goods and services. <i>(This role was renamed from Deputy Director-General, Portfolio Strategy and Chief Advisor Queensland Government Procurement on 20 July 2020).</i>

## 5.1 Key management personnel disclosures (continued)

### (b) Remuneration policies

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

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

Remuneration expenses for those KMP comprise the following components:

Short-term employee expenses include:

- salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee was a KMP
- non-monetary benefits - consisting of provision of vehicle and car parking, together with fringe benefits tax applicable to the benefit.

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

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

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

No remuneration packages for key management personnel provide for any performance or bonus payments.

5.1 Key management personnel disclosures (continued)

(c) Remuneration expenses

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

1 July 2021 – 30 June 2022

Position	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Termination benefits	Total
	Monetary expenses	Non-monetary benefits				
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Director-General	457	9	10	50	-	526
Chief Customer and Digital Officer (from 04/04/2022)	81	2	2	9	-	94
Chief Customer and Digital Officer (acting from 17/08/2021 to 03/04/2022)	181	3	4	18	-	206
Chief Customer and Digital Officer (to 16/08/2021)	68	1	2	9	-	80
Deputy Director-General, Transformation and Enabling Technologies <sup>1</sup>	253	5	6	27	-	291
Deputy Director-General, Services Delivery and Operations	93	2	2	12	-	109
Deputy Director-General, Services Delivery and Operations (acting from 17/08/2021 to 14/04/2022)	176	3	4	16	-	199
Associate Director-General, Housing and Homelessness Services (from 20/01/2022) <sup>2</sup>	139	4	4	19	-	166
Deputy Director-General, Housing and Homelessness Services (acting from 01/11/2021 to 31/12/2021)	49	1	1	4	-	55
Deputy Director-General, Housing and Homelessness Services (to 29/10/2021)	86	3	2	10	-	101
Deputy Director-General, Arts Queensland	251	8	6	28	-	293
Deputy Director-General, Communities (acting from 30/04/2022 to 30/06/2022) <sup>3</sup>	55	1	1	5	-	62
Deputy Director-General, Communities (to 30/04/2022) <sup>3</sup>	200	7	5	23	-	235
Deputy Director-General, Strategy and Corporate Services <sup>4</sup>	233	8	6	24	-	271
Chief Finance Officer (from 10/12/2021)	129	5	3	14	-	151

1. This position was renamed from Assistant Director-General, Transformation and Enabling Technologies on 19 October 2021.

2. This position was renamed from Deputy Director-General, Housing and Homelessness Services on 20 January 2022.

3. This position was renamed from Assistant Director-General, Community Services on 19 October 2021.

4. This position was renamed from Assistant Director-General, Corporate Services on 19 October 2021.

5.1 Key management personnel disclosures (continued)

(c) Remuneration expenses (continued)

1 July 2020 – 30 June 2021

Position	Short-term employee expenses		Long-term employee expenses \$'000	Post-employment expenses \$'000	Termination benefits \$'000	Total \$'000
	Monetary expenses \$'000	Non-monetary benefits \$'000				
	Director-General (from 20/11/2020)	208				
Director-General (to 16/10/2020)	136	3	3	19	-	161
Director-General (Acting from 17/10/2020 to 19/11/2020)	43	1	1	2	-	47
Chief Customer and Digital Officer	336	9	8	38	-	391
Acting Deputy Director-General, Transformation and Enabling Technologies	240	9	6	26	-	281
Deputy Director-General, Service Delivery and Operations <sup>1</sup>	254	9	6	29	-	298
Deputy Director-General, Housing and Homelessness	237	10	6	28	-	281
Acting Deputy Director-General, Strategy, Governance and Engagement <sup>2</sup>	240	11	6	26	-	283
Deputy Director-General, Arts Queensland <sup>3</sup>	140	3	3	16	-	162
Assistant Director-General, Community Services <sup>4</sup>	141	6	3	15	-	165
Assistant Director-General, Corporate Services <sup>4</sup>	128	6	3	14	-	151
Assistant Director-General, Sport and Recreation (Acting from 03/02/2020 to 30/11/2020) <sup>6</sup>	104	4	2	11	-	121
Deputy Director-General, Building Policy and Asset Management (to 30/11/2020) <sup>5</sup>	116	5	3	13	-	137
Assistant Director-General, QBuild (from 20/07/2020 to 30/11/2020) <sup>5</sup>	98	5	2	10	-	115
Assistant Director-General, Building Legislation and Policy (to 30/11/2020) <sup>5</sup>	96	4	2	10	-	112
Assistant Director-General and Chief Advisor Queensland Government Procurement (Acting from 20/07/2020 to 30/11/2020) <sup>5</sup>	96	5	2	10	-	113
Assistant Director-General, Corporate Services (to 30/11/2020) <sup>5</sup>	103	5	2	9	-	119

1. This position was renamed from Deputy Director-General, Digital Technology and Services in 2019-20.
2. This position was renamed from Deputy Director-General, Customer and Digital Strategy on 1 December 2020 and prior to that was named Assistant Director-General, Responsive Government.
3. This position transferred from the Department of Environment and Science from 1 December 2020.
4. These positions transferred from the Department of Communities, Disability Services and Seniors from 1 December 2020.
5. These positions transferred to the Department of Energy and Public Works from 1 December 2020.
6. This position transferred to the Department of Tourism, Innovation and Sport from 1 December 2020.

## 5.2 Controlled and associated entities

Arts Queensland controls or is associated with the entities below. The entities have not been consolidated or recognised under equity accounting as they would not materially affect the reported financial position and revenue and expenses of the department. Each controlled and associated entity is a reporting entity in its own right and the audited financial statements are included in their respective annual reports. The entities are audited by the Auditor-General of Queensland.

### **Controlled entities**

The Aboriginal Centre for the Performing Arts Pty Ltd (ACPA) is a registered training company that delivers accredited training to indigenous and non-indigenous persons in various performing arts courses. The share capital of ACPA consists of two ordinary shares of \$1 each, fully paid, held by the department on behalf of the State of Queensland.

Queensland Music Festival Pty Ltd (QMF) was established as a not-for-profit company to produce and promote a biennial Queensland festival of music which achieves both international excellence and accessibility for Queenslanders from all walks of life. The share capital of QMF consists of two ordinary shares of \$1 each, fully paid, held by the department on behalf of the State of Queensland.

### **Associated entities**

Major Brisbane Festivals Pty Ltd (MBF) incorporating Brisbane Festival is jointly owned by the State of Queensland and Brisbane City Council and aims to position Brisbane as a key festival destination. The department on behalf of the State of Queensland, and the Brisbane City Council each hold 50% of the shares of the MBF (the share capital of MBF consists of two ordinary shares of \$1 each, fully paid). It has been determined that the department does not have control over the financial or operating policies through voting rights or board membership of the entity. However, due to funding arrangements for the entity, the department has significant influence.

## 5.3 Related party entity transactions

The Department of Communities, Housing and Digital Economy is controlled by the State of Queensland which is the ultimate parent and therefore a related party. Other Queensland public sector entities, over which the State has control, joint control or significant influence are also related parties of the Department of Communities, Housing and Digital Economy. Transactions/balances with related party entities that are individually or collectively significant are reported below. Transactions with key management personnel (who are all related parties) are reported in Note 5.1.

The department's principal activities described in Note 1.4 include major activities involving other Queensland Government entities such as digital and information technology and government corporate services. The line items below are predominately comprised of related party transactions associated with these activities:

- Revenue from contracts with customers (refer to Note 2.1)
- Trade debtors (contracts with customers) (refer to Note 3.3)

Other significant related party transactions/balances are identified below:

- Grants and other contributions revenue (refer to the Statement of Comprehensive Income and Note 5.6)
- Appropriation and equity funding from government (refer to Notes 2.2, 3.8, 3.13 and 5.6)
- Insurance premiums (Queensland Government Insurance Fund) and insurance compensation from loss of property (refer to Notes 2.3 and 2.8)
- Property repairs and maintenance costs (and associated payables) and property rental (refer to Notes 2.5 and 3.8)
- Information, communication and technology support charges (refer to Note 2.5)
- Annual and long service leave related transactions (refer to Notes 2.6 and 3.3)
- Capital works on buildings and right-of-use assets and associated payables (refer to Notes 3.1, 3.2 and 3.8)
- Administered grants and subsidies (refer to Note 5.6(d))

#### 5.4 Commitments for expenditure

Commitments at reporting date (inclusive of non-recoverable GST input tax credits) are payable:

	Not later than one year \$'000	Later than one year and not later than five years \$'000	Total \$'000
<b>2022</b>			
Property, plant and equipment	221,797	79,770	301,567
<b>2021</b>			
Property, plant and equipment	232,505	56,251	288,756

#### 5.5 Taxation

The department 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 and Goods and Services Tax (GST). Agreements have been reached with Queensland Treasury for the commercialised business units of the department to pay an income tax equivalent, in accordance with the requirements of the National Tax Equivalents Regime.

The department has in place grouping arrangements with QBuild (Department of Energy and Public Works), meaning transactions between the GST group members are out of scope for GST. Under GST grouping arrangements the ATO recognises the department's GST entity, Housing, as the nominated representative of the combined GST group, to be responsible for remitting GST collected and for claiming input tax credits for GST on behalf of members of the group. The net amount of GST recoverable or payable by QBuild to the ATO is included in GST receivable or payable. In turn, the department recognises a receivable from QBuild for any GST payable that is attributable to QBuild. Further, the department recognises a payable to QBuild to the extent that a GST receivable is attributable to QBuild.

	Original Budget 2022 \$'000	Actual 2022 \$'000	Budget Variance 2022 \$'000	Actual 2021 \$'000
<b>5.6 Administered activities</b>				
<b>Administered revenues</b>				
Appropriation revenue	172,499	176,165	3,666	122,542
Grants and other contributions	23,200	31,870	8,670	28,357
User charges and fees	70	93	23	103
Other revenue	-	1,297	1,297	-
<b>Total administered revenues</b>	<b>195,769</b>	<b>209,425</b>	<b>13,656</b>	<b>151,002</b>
<b>Administered expenses</b>				
Supplies and services	9,856	26,411	16,555	30,470
Grants and subsidies	187,517	199,900	12,383	107,122
Employee expenses	-	1	1	317
Transfer of administered revenue to government	70	93	23	103
<b>Total administered expenses</b>	<b>197,443</b>	<b>226,405</b>	<b>28,962</b>	<b>138,012</b>
<b>Operating result</b>	<b>(1,674)</b>	<b>(16,980)</b>	<b>(15,306)</b>	<b>12,990</b>

5.6 Administered activities (continued)

	Variance notes	Original Budget 2022 \$'000	Actual 2022 \$'000	Budget Variance 2022 \$'000	Actual 2021 \$'000
<b>Administered current assets</b>					
Cash and cash equivalents		-	-	-	9,159
Receivables		-	-	-	43
Prepayments		-	-	-	1,367
<b>Total administered current assets</b>		-	-	-	10,569
<b>Administered current liabilities</b>					
Payables	3	26,660	33,554	6,894	25,466
<b>Total administered current liabilities</b>		26,660	33,554	6,894	25,466
<b>Net administered assets</b>		(26,660)	(33,554)	(6,894)	(14,897)

The department administers, but does not control, certain resources on behalf of the Queensland Government. In doing so, it has responsibility and is accountable for administering related transactions and balances, but does not have the discretion to deploy the resources for the achievement of the department's objectives.

Administered transactions and balances are not significant in comparison to the department's overall financial performance/financial position.

Amounts appropriated to the department for transfer to other entities in accordance with legislative or other requirements are reported as administered appropriation revenue or equity injections.

Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items.

**(a) Budget to actual comparison - explanations of major variances**

1 *Grants and other contributions*

The department provides financial, human and social recovery support to individuals and communities impacted by disaster events. Disaster recovery support provided to Queensland communities is recoverable in arrears from the Queensland Reconstruction Authority through joint Commonwealth/State disaster recovery funding arrangements.

The increase of \$8.670 million is due to an increase in claim recoveries from the Queensland Reconstruction Authority for disaster recovery support provided to Queensland communities impacted by the extraordinary South East Queensland rainfall and flooding event and other natural disasters during 2021-22.

2 *Supplies and services*

The increase of \$16.555 million is due to an increase in costs associated with Community Recovery activation to support Queensland communities impacted by the extraordinary South East Queensland rainfall and flooding event and other natural disasters during 2021-22.

3 *Payables*

The increase of \$6.894 million is mainly due to the timing differences in the payment of costs associated with Community Recovery activation.

5.6 Administered activities (continued)

**(b) Reconciliation of payments from consolidated fund to administered income**

Budgeted appropriation revenue	172,499	126,760
Transfers from/(to) other headings	-	3,189
Lapsed appropriation revenue	(1,511)	-
<b>Total administered appropriation revenue receipts (cash)</b>	<b>170,988</b>	<b>129,949</b>
Plus: Opening balance of deferred administered appropriation payable to Consolidated Fund	5,772	-
Less: Net transfer of administered appropriation receivable from other		
Queensland Government entities	-	(100)
Less: Net transfer of administered appropriation payable to other		
Queensland Government entities	-	(1,535)
Less: Closing balance of deferred administered appropriation payable to Consolidated Fund	(595)	(5,772)
<b>Administered appropriation revenue</b>	<b>176,165</b>	<b>122,542</b>

**(c) Administered equity payments from consolidated fund**

Transfers from/(to) other headings	-	3,700
<b>Administered equity adjustment receipts</b>	<b>-</b>	<b>3,700</b>
<b>Administered equity adjustment recognised in contributed equity</b>	<b>-</b>	<b>3,700</b>

**(d) Grants and subsidies**

Arts Queensland grants		
State Library of Queensland	68,620	30,658
Queensland Art Gallery	34,107	17,569
Queensland Museum	35,796	15,956
Queensland Performing Arts Trust	10,647	(18)
Queensland Theatre Company	2,600	1,300
Community services grants		
Disaster recovery	31,217	6,323
Housing and homelessness services grants		
Residential Tenancies Authority	16,913	-
Sport and recreation grants		
Stadiums Queensland	-	34,803
Other grants and subsidies	-	531
	<b>199,900</b>	<b>107,122</b>

**(e) Undrawn facilities**

The department has overdraft facilities totalling \$135 million (2021 \$35 million) with the Commonwealth Bank in relation to its Administered accounts. The amount undrawn as at 30 June 2022 is \$116.917 million (2021 \$35 million).

## 5.7 Agency transactions and balances

Agency functions performed by QBuild and Major Projects Delivery and disclosed in 2020-21 were transferred to the Department of Energy and Public Works as part of the November 2020 machinery-of-government changes outlined in Note 1.5.

### *Smart Service Queensland*

As the department performs only a custodial role in respect of agency transactions and balances, they are not recognised in the financial statements but are disclosed in these notes for the information of users.

Smart Service Queensland acts as an agent for collection and payment processing services, and undertakes certain transactions on behalf of Queensland Government agencies and its clients.

#### *Agency cash assets*

Balance at 1 July	1,701	1,339
Collections during the period	353,122	289,351
Distributions according to clients' instructions during the period	(352,416)	(288,989)
Balance at 30 June	<u>2,407</u>	<u>1,701</u>

Fees received for the provision of these services are included in user charges.

## 5.8 Climate risk disclosure

### *Climate risk assessment*

The department considers specific financial impacts of climate related risks by identifying and monitoring material accounting judgements and estimates used in preparing the financial report. This includes the potential for changes in asset useful lives, changes in the fair value of assets, provisions or contingent liabilities and changes in expenses and revenue. The department has not identified any climate related risks relevant to the financial report at the reporting date. The department continues to monitor the emergence of such risks under the Queensland Government's Climate Transition Strategy and Climate Action Plan 2030.

### *Current year impacts*

No adjustments to the carrying value of recorded assets or other adjustments to the amounts recorded in the financial statements were recognised during the financial year.

## 5.9 COVID-19 pandemic impacts

There has been a focus on continuity of service delivery throughout the department's response to COVID-19. The department has reviewed assumptions and areas of judgement made, in the process of applying accounting policies and have determined COVID-19 has had no material impact to the financial statements, including those related to:

- market based asset valuations (refer to Note 3.1(c))
- impairment of receivables (refer to Note 3.4).

## 5.10 Events occurring after the reporting date

No events have occurred after the reporting date that require additional disclosures or adjustments to these financial statements.

## Department of Communities, Housing and Digital Economy

### Management Certificate of the Department of Communities, Housing and Digital Economy

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

- (i) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (ii) 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 Department of Communities, Housing and Digital Economy for the financial year ended 30 June 2022, and of the financial position of the department at the end of that year.

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



C. Scott  
BBus(Accy), CPA  
**Chief Finance Officer**  
**Department of Communities, Housing  
and Digital Economy**



C. O'Connor  
BA MA  
**Director-General**  
**Department of Communities, Housing  
and Digital Economy**

29 August 2022

29 August 2022

## INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Communities, Housing and Digital Economy

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of the Department of Communities, Housing and Digital Economy.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2022, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the balance sheet and statement of assets and liabilities by major departmental services, commercialised business units and shared service providers as at 30 June 2022, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental services, commercialised business units and shared service providers for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

#### Basis for opinion

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

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

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

#### Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. I addressed these matters in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

**Valuation of social housing land (\$11.8 billion) and buildings (\$5.9 billion)**

Refer to Note 3.1 in the financial report

Key audit matter	How my audit addressed this key audit matter
<p>The department engaged independent valuers to perform specific appraisal valuations representing 39% of social housing properties in the current year using significant inputs such as location, bedroom count, price per square metre, land size, condition and a discount factor applied to accommodation in recognition of the cost of obtaining strata title to sell. Specific judgement was required in relation to:</p> <ul style="list-style-type: none"> <li>the condition of the property. The condition rating of the properties was supplied to the valuer by management based on property condition assessments performed at least once every 3 years by internal inspection. Management assessed the overall condition of properties by using a rating scale of 1 (property ready for demolition) to 10 (property is as new), and assessed that at least 95% of properties had a condition rating of greater than 8 at balance date. Judgement is required for interpreting and applying this condition rating scale. Once every 5 years the department engages independent experts to provide an opinion on the continued appropriateness of this methodology with this review last undertaken in 2020–21</li> <li>the discount applied to some multi-unit properties without strata title on individual units. Where there is no comparable sales data available, strata comparison is applied with discount to non-strata units determined by the independent valuer.</li> </ul> <p>The department updated the fair values of the remaining properties using indices it derived from the results of the specific appraisal valuations. The development of these indices required significant judgement for determining the criteria for classifying properties into homogenous groups with materially similar characteristics.</p>	<p>My procedures included, but were not limited to:</p> <p>Verifying the adequacy of management’s review of the valuation process by inspecting final valuation approvals and evidence of oversight by management.</p> <p>For specific appraisal valuations in the current year:</p> <ul style="list-style-type: none"> <li>reviewing evidence to confirm the competence, capability and objectivity of the independent valuers</li> <li>obtaining an understanding of the appraiser’s methodology (including by reviewing the terms of engagement and valuers’ methodology statements) and comparing for appropriateness to common industry practice</li> <li>for a sample of valuations, evaluating the relevance, completeness and accuracy of market evidence (comparable sales for similar properties) provided to support the fair value, including by benchmarking against other published market data</li> <li>comparing the reasonableness of discount rates applied to properties without strata title to industry benchmarks.</li> </ul> <p>For indexations in the current year:</p> <ul style="list-style-type: none"> <li>evaluating the methodology for appropriateness relative to common industry practice</li> <li>verifying the appropriateness of the criteria for classifying properties by considering the common characteristics of each homogenous group, and investigating whether homogenous groups required further disaggregation where they experienced a broad range of fair value movements for specific appraisal valuations in the current year</li> <li>re-performing the calculation of a sample of valuation indices applied by management for properties with common characteristics in a sample of regions</li> <li>benchmarking the indices against property market movements published by various relevant industry organisations to evaluate their reasonableness.</li> </ul> <p>[continued over page]</p>

Key audit matter	How my audit addressed this key audit matter
	<p>Auditing the condition rating system for reasonableness and appropriate application. This included:</p> <ul style="list-style-type: none"> <li>• obtaining an understanding of the quality assurance process on condition assessments to assess the occurrence and accuracy of the recorded condition ratings</li> <li>• observing the property condition assessment being performed by management for a sample of social housing properties and vouching the accuracy of management's recorded condition ratings</li> <li>• for a sample of social housing buildings, re-performing the calculation of the overall property condition rating determined by management, including verification of benchmark data (inputs such as size and bedroom count) and locality indices applied by management to supporting documentation</li> <li>• inspecting maintenance/upgrade costs incurred during the year and assessing management's total asset management plans to support management's judgement that properties rated greater than eight are in sound condition</li> <li>• assessing the likelihood that properties that have not been subject to a condition assessment in the last 3 years will have experienced a decline in their condition rating to less than 8</li> <li>• confirming that at least 95% of the social housing properties have a condition rating of eight and above.</li> </ul>

### Responsibilities of the department for the financial report

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

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

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

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

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

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

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

From the matters communicated with the Accountable Officer, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## **Report on other legal and regulatory requirements**

### **Statement**

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2022:

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

### **Prescribed requirements scope**

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



Michael Claydon  
as delegate of the Auditor-General

31 August 2022

Queensland Audit Office  
Brisbane

