



PORTABLE
LONG SERVICE
LEAVE

annual report 2019-2020

Contract Cleaning Industry
(Portable Long Service Leave) Authority



www.qleave.qld.gov.au | 1300 QLEAVE

- ➔ **VISION** – To be Australia’s most effective provider of portable long service leave benefits to the contract cleaning industry
- ➔ **PURPOSE** – Contribute to a contract cleaning industry whose workers are retained, rewarded and treated with equity
- ➔ **VALUES** – To support us in achieving our strategic goals, QLeave has adopted the five organisational values of the Queensland Public Service.



CUSTOMERS FIRST

- Know your customer
- Deliver what matters
- Make decisions with empathy



IDEAS INTO ACTION

- Challenge the norm and suggest solutions
- Encourage and embrace new ideas
- Work across boundaries



UNLEASH POTENTIAL

- Expect greatness
- Lead and set clear expectations
- Seek, provide and act on feedback



BE COURAGEOUS

- Own your actions, successes and mistakes
- Take calculated risks
- Act with transparency



EMPOWER PEOPLE

- Lead, empower and trust
- Play to everyone’s strengths
- Develop yourself and those around you

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QLeave administers the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005* on behalf of the Contract Cleaning Industry (Portable Long Service Leave) Authority. For specific details of the statutory reporting requirements please access the QLeave – Building and Construction Industry (Portable Long Service Leave) Authority Annual Report 2019-20 at www.qleave.qld.gov.au

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LETTER OF COMPLIANCE

The Honourable Grace Grace MP
Minister for Employment and Minister for Industrial Relations
PO Box 15033
CITY EAST QLD 4002

26 August 2020

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2019-20 and financial statements for the Contract Cleaning Industry (Portable Long Service Leave) Authority.

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements can be accessed at www.qleave.qld.gov.au

Yours sincerely



Don Brown
CHAIRPERSON
Contract Cleaning Industry (Portable Long Service Leave) Authority



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ABOUT THE AUTHORITY

The Contract Cleaning Industry (Portable Long Service Leave) Authority is a statutory body responsible for administering the portable long service leave scheme for workers and employers in the contract cleaning industry in Queensland.

The Scheme is established under the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005*. It is funded by an actuarially determined levy on registered employers and the investment of these collected funds.

At 30 June 2020, the Scheme had over 63,000 workers and 870 employers registered. In 2019-20, over \$2 million has been paid in long service leave to 473 industry workers.

The Board has made a significant investment in additional resources to ensure equity of the Scheme. This investment has supported our strategic goal; increasing the number of employers registered with the Scheme by 5% over three years. In 2019-20 staff implemented state-wide stakeholder compliance activities that were dedicated to achieving this strategic goal. In this financial year, the goal was surpassed. Activities commenced during this project continued throughout the 2019-20 financial year.

A Bill was introduced, to make temporary amendments to the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005*, and passed in May 2020. The amendments allow registered workers, with at least five years' service, to apply for payment of all or part of their long service leave entitlement if they are experiencing financial hardship due to the COVID-19 emergency. These payments will only be available until 31 December 2020.

The COVID-19 pandemic has and will continue to have a significant impact on the Authority's investment funds, registered members, and levy payers both directly and indirectly through the broader market, people, and economic effects. The industry experienced increased demand for services across public transport, touch point and contaminate cleaning. In contrast, there was a decline in contracts across airlines and universities. The Board remained focussed on the interests of members and is working to ensure their needs are being met in the current circumstances and consistent with our legal obligations.

We would like to express our appreciation to our Minister, the Honourable Grace Grace MP, and the Government for continuing to ensure legislative provisions support portable long service leave benefits for the contract cleaning industry in the future.

With the tenure of the Board coming to a close on 30 June 2020, we thank the Board for their service, support and commitment to improved administrative efficiency and excellence in customer service delivery.



Don Brown
CHAIRPERSON



Helen Sharpley
ACTING GENERAL MANAGER






OBJECTIVES AND PERFORMANCE INDICATORS

GOALS	STRATEGY	MEASURES	ACHIEVED
Effective systems and technology that provide confidence	<ul style="list-style-type: none"> → Maintain a secure reliable contemporary technology platform that meets the needs of our customers → Progress the implementation of a Customer Relationship Management (CRM) solution → Improve vendor relationship management 	<ul style="list-style-type: none"> → Availability and speed of network and systems → CRM – current state mapped, scoped, future state agreed, costed, implementation partner on board, implemented → Services and projects delivered in accordance with agreed contract requirements 	<ul style="list-style-type: none"> → Achieved → Not achieved - Continued role as supplier to the CRM project by providing staff expertise, integration with cloud systems and data migration analysis and reporting for all stakeholders. → Achieved
Excellence in customer engagement and service delivery	<ul style="list-style-type: none"> → Develop multi-channel communications in conjunction with customers and stakeholders → Drive inter jurisdictional collaboration → Progress formal customer service accreditation → Develop a strong QLeave brand 	<ul style="list-style-type: none"> → Commence adhoc and annual cyclic surveying of our customers – Workers and Employers → Overall satisfaction of 90% measured against customer experience objectives (be clear, be helpful, make it easier and do what you say) → Staged implementation of customer service accreditation – preparation, self-assessment, submission and test → Measures and reporting frameworks designed for all functional areas → 5% increase in registered contract cleaning industry workers over the next three years 	<ul style="list-style-type: none"> → Achieved → Achieved → Elements of accreditation delivered → Progressing – expected completion by June 2021 → Achieved
A customer focussed workforce that is engaged, resilient and results oriented	<ul style="list-style-type: none"> → Develop a formal implementation plan for Working for Queensland survey results → Human Resources Management frameworks developed to achieve objectives 	<ul style="list-style-type: none"> → Improvements in engagement, leadership and innovation measures → Succession planning embedded → Performance management embedded 	<ul style="list-style-type: none"> → Achieved → Capability building of managers progressing → Achieved
Maintain responsible investment strategies to support levy stability	<ul style="list-style-type: none"> → Manage the investment portfolio in accordance with risk and return profile outlined in the Investment Policy Statement. Investment strategy monitored and reviewed annually with Investment Adviser 	<ul style="list-style-type: none"> → Accrued Benefits Reserve Index in a range of 105-120% → Targeted levy compliance activity 	<ul style="list-style-type: none"> → Q1 Achieved 251% → Q2 Achieved 255% → Q3 Achieved 221% → Q4 Achieved 328% → Achieved

CLIENT SERVICES

PERFORMANCE MEASURES

		2015-16	2016-17	2017-18	2018-19	2019-20
	Workers registered	44,571	43,689	44,589	55,228*	63,893*
	Active workers**	19,345	18,486	19,276	21,166	21,678
	Employers registered	704	694	730	784	870
	Number of claims paid to employers	104	90	120	122	85
	Value of claims paid to employers	\$356,294	\$353,384	\$363,546	\$325,141	\$237,728
	Number of claims paid to workers	252	348	431	433	388
	Value of claims paid to workers	\$1.1m	\$1.49m	\$1.89m	\$2.00m	\$1.87m
	Levy collected	\$4.3M	\$3.78M	\$4.04m	\$3.39m	\$3.35m
	Levy paid electronically	95%	97%	99%	99%	99%

* The increase in workers registered is due to a delay in effecting cancellation of inactive members (the 'four year rule' process).

** Active workers are workers who have recorded service in one of the previous four quarters.

We are committed to delivering processes and practices that exceed the expectations of our customers and stakeholders. This commitment is driven by our strategic goal, to provide excellence in customer engagement and service delivery.

In 2019-20 we focused on building rapport with our customers to maintain effective customer relationships, satisfy members' needs, and make entitlements easily accessible. We continued to undertake business activities as legislated by the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005*. In this reporting period, ensuring entitlements were accessible for eligible workers, levies were paid and employers were compliant, were our focus areas.

Long service leave statements were issued to workers in September 2019. The statement shows a worker's record of service credits for the financial year, their recorded earnings and their total service credits since registration, based on the information reported by employers. This process presents an opportunity to advise workers, who have sufficient service credits, that they can claim a long service leave entitlement. Importantly, it also advises workers who have not had service recorded by their employers. This enables workers to follow up this 'missing service' to ensure they are not disadvantaged when accessing their entitlements.

Long service leave payments were made to:

- registered workers, under the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005*
- registered employers who received reimbursement of long service leave benefits paid directly to their employees under the *Industrial Relations Act 2016*
- long service leave schemes in other states and territories in reimbursement of claims paid to workers for work performed in Queensland.

In response to the COVID-19 emergency, our legislation was amended by Queensland Parliament to allow workers, experiencing financial hardship, early access to their long service entitlements. QLeave registered workers with at least five years of recorded industry service can now apply for payment of all, or part, of their long service entitlement. These payments are available until 31 December 2020 and workers need to meet a set of criteria that was outlined in the amended legislation.

As we move into a new financial year, we will continue to embrace technologies that provide value-added services for our customers. We will support staff capability and performance by providing them with learning opportunities that build confidence in staff and great customer service.

COMPLIANCE REPORT

Our focus is to ensure eligible contract cleaning workers accrue service so they can claim long service when they reach an entitlement. Liable industry employers are obligated to provide information for their workers each quarter. It is the role of the compliance team to ensure that these employers report on time, pay the associated levy based on the workers' wages, follow-up discrepancies based on worker contact and scrutinise employer cancellation requests.

Our compliance activity has continued to identify employers that are both not aware of their legislative obligations or are non-compliant with the scheme. Since the introduction of our new compliance project in 2018, these additional initiatives have identified and registered over 270 employers and generated over \$899,000 in levy income. We continue to support employers with education and awareness as required and provide reminders and payment plans to ensure ongoing legislative compliance.

In recent times, the contract cleaning industry has suffered the effects of the COVID-19 pandemic. It has had a direct impact on the quarterly return lodgement and levy payment process. Due to these circumstances, we have amended our communication channels and offered payment plans to support the industry financially and operationally.

FINANCIAL PERFORMANCE

Financially, 2019-2020 was a year of two parts, ending more favourably than initial COVID-19 forecasts predicted.

SUMMARY OF FINANCIAL PERFORMANCE AND POSITION

The Authority returned an addition to funds of \$6.1 million and a balance sheet equity position of \$49.4 million during the 2019-2020 financial year.

The total income of \$7.6 million was 5.5% lower than 2018-2019. The decrease was mainly due to the net fair value loss on investments of \$9.9 million incurred during the pandemic-driven market downturn in March 2020 offset by a solid recovery performance of \$5.2 million gain over the June quarter where global equities rallied on optimism of reopening economies and better-than-expected economic developments.

The total expenditure of \$1.5 million was 82.8% lower than 2018-2019. The shortfall was due to a decrease in the provision for scheme benefits of \$5.9 million. This reduction was driven by a large number of workers, who have not recorded service since 31 March 2016, and are expected to be cancelled due to the four-year rule. The actuary has assumed these records will be cancelled by 30 June 2020 with a face value of entitlements for this group of \$8.2 million.

The statement of financial position reflects the Authority's sound financial status with a net asset position of \$49.4 million at the end of the financial year. This indicates that the Authority has an appropriate level of assets to cover all liabilities including future claims. The scheme is now approximately 330% funded.

Investment markets are expected to continue to recover during 2020-2021, notwithstanding any future pandemic activity and geopolitical factors further weakening and delaying global economic recovery until a vaccine is found.

To support industry workers experiencing financial hardship as a result of COVID-19, the Queensland Government legislated amendments to the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005*, allowing workers early access to their long service leave entitlement under the *Justice and Other Legislation (COVID-19 Emergency Response) Amendment Act 2020*. This legislated change is in effect from 26 May 2020 to 31 December 2020 and did not materially impact the financial statements during 2019-2020. There is no material impact anticipated for 2020-2021.

STATEMENT OF COMPREHENSIVE INCOME

Classes of transactions, account balances or disclosures	Change	Key drivers
Portable long service leave levies \$3.3m	▼ \$35k – 1%	Levies revenue is consistent with prior year.
Income from investments \$1.8m	▼ \$1.3m – 44%	Lower distribution due to COVID-19.
Net fair value loss on investments (\$3.5m)	▲ \$5.0m – 325%	The plummet in equity markets in the third quarter of 2020 as a result of COVID-19.
Supplies and services (\$1.5m)	▲ \$111k – 8%	Increase due to higher agency fees paid to QLeave.
Decrease in portable long service leave scheme benefits (income) \$5.9m	▲ \$13.3m – 181%	Movement in provision. The reduction in the provision for long service leave scheme benefits is mainly contributed by changes in 'active' to 'inactive' workers rate.

STATEMENT OF FINANCIAL POSITION

Classes of transactions, account balances or disclosures	Change	Key drivers
Total current assets \$71.1m	▼ \$2m – 3%	Decrease in fair value for investments.
Current and non-current provision for scheme benefits \$21.3m	▼ \$8m – 27%	\$6m reduction in provision plus \$2m payments for the year.
Net assets \$49.4m	▲ \$6m – 14%	Decrease mainly due to \$2m reduction in investment value and \$6m reduction in provision for scheme benefits.

EXPLANATIONS OF SIGNIFICANT BUDGET VERSUS ACTUAL VARIANCES

Investment income is \$5.1 million behind budget due to pandemic-driven investment losses.

Supplies and services are under budget by \$257,000 due to the COVID-19 induced shutdowns which reduced travel and staff costs and underutilised bad debts due to only minor write-offs required during the year.

Portable long service leave payments are under budget by \$169,000 due to lower than expected member claim volumes.

MANAGING THE FINANCIAL EFFECTS OF COVID-19

Management has assessed the existing and anticipated effects of COVID-19 on the Authority's activities under different scenarios with varying assumptions taking into account the evolving nature of uncertainties. As the pandemic unfolds, frequent stress testing of projections and identifying factors that would affect solvency and liquidity are reviewed.



There is a wide range of factors taken into account in management's judgments and financial projections including COVID-19 restrictions, government stimulus assistance, the financial health of suppliers and customers, and their effects on expected:

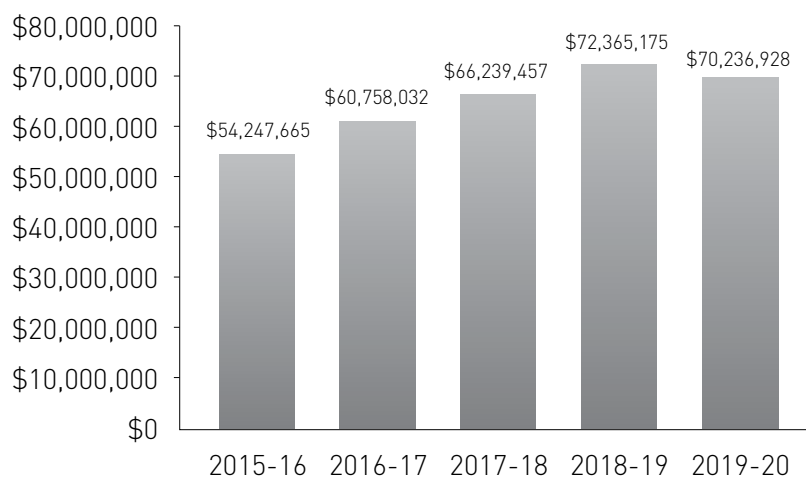
- contract cleaning industry activity and workforce,
- investment markets,
- levies income,
- investment income and
- portable long service leave claims.

Other key financial performance indicators including the long-term sustainability of the scheme and information that shows whether there will be sufficient liquidity to continue to meet obligations when they fall due, is continually monitored.

INVESTMENT PERFORMANCE

Investment returns play a significant part in ensuring the sustainability of the Scheme. This is necessary to cater for the increase in the long service leave liability and to maintain levy rates at the lowest possible level.

Investment Performance 2015-2020



GOVERNANCE

The Board

The Contract Cleaning Industry (Portable Long Service Leave) Authority ('the Authority') is governed by a board of directors (the 'Board') appointed by the Governor-in-Council, under the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005* (the 'Act'). The Board reports to the Honourable Grace Grace, MP, Minister for Education and Minister for Industrial Relations.

The Contract Cleaning Industry (Portable Long Service Leave) Scheme (the 'Scheme') is administered by QLeave, on behalf of the Authority. QLeave is remunerated through an administration charges arrangement.

The role of the Board includes:

- maintaining responsibility for the Authority's commercial policy and management
- determining the strategic direction and overseeing the development of the annual Strategic Plan
- monitoring strategic goals and managing risks
- monitoring financial performance
- ensuring that the Authority performs its functions in an appropriate, effective and efficient way.

The Board operates under the provision of the Act and other governing legislation and within the scope of the Board Guidelines.

COMPOSITION OF THE BOARD

The Board is appointed for a term of three years and directors are eligible for re-appointment. The term of the current Board commenced on 1 July 2017 and is due to expire on 30 June 2020.

The Board consists of six directors:

- the chairperson
- the deputy chairperson
- two directors representing employers in the contract cleaning industry
- two directors representing workers in the contract cleaning industry.

The deputy chairperson must be a person with knowledge of, and experience in, commerce, economics, finance or management.

The relationship between the Board and QLeave's executive management is one of direct, open communication, with full disclosure of relevant information relating to QLeave's financial performance.

Board directors are selected for their in-depth knowledge, expertise and experience in either finance and investment, law, corporate governance and/or the contract cleaning industry. The Board is proactive in identifying factors affecting the contract cleaning industry, intending to achieve a balance between the interests of workers, employers, stakeholders and the long-term sustainability of the Scheme.

Directors are encouraged to undertake professional development through the Australian Institute of Company Directors and other development avenues. Directors' professional development is focused on enhancing existing skills and ensuring that the Board maintains the high standards required by best practice, corporate governance frameworks.

The current Board is comprised of the following directors:

Chairperson:	Don Brown
Deputy Chairperson:	Sue Ryan
Employer Representatives:	Ken Holder, Kim Puxty
Worker Representatives:	Damien Davie, Natalia Pantano



FOCUS FOR THE BOARD 2019-20

The major issues for the Board for 2019-20 were:

- determining the level of support the Authority could extend the contract cleaning workers impacted by the COVID-19 pandemic
- seeking legislative change to enable the Board to recommend a relaxation of provisions of the Act for workers experiencing financial hardship as a result of the COVID-19 pandemic
- managing the investment portfolio to prevent the realisation of investment losses due to the downturn in investment markets as a result of COVID-19 pandemic
- managing the investment portfolio in accordance with the Investment Policy Statement.
- monitoring the actuarial position to ensure the adequacy of the Authority's funds and the adequacy of the levy rate
- endorsing the annual budget prior to seeking the Minister's approval
- endorsing the financial statements for the Queensland Audit Office certification.

REMUNERATION

The Board is classified as a Regulation, Administration and Advice – Level 3 category body under the Remuneration for Part-time Chairs and Members of Government Boards, Committees and Statutory Authorities. Directors are remunerated per meeting attended.

BOARD MEETINGS AND DIRECTOR ATTENDANCE AT MEETING 2019-20

Director	Meetings attended
Number of meetings held	4
Don Brown	3
Sue Ryan	3
Ken Holder	4
Kim Puxty	4
Damien Davie	3
Natalia Pantano	3

2019-20 BOARD PERFORMANCE ASSESSMENT

The Board directors undertake an annual board performance evaluation, to highlight the achievements throughout the financial year and to identify opportunities for improvement. The evaluation is a structured, self-assessment process that allows individual directors to review their performance. Following this assessment, an in-camera session, led by the Chairperson, is held to discuss evaluation outcomes. This session provides an opportunity to identify the strengths and development requirements of board operations; to review and measure the Authority's progress towards its goals, training needs and open channels of communication.

DIRECTORS OF THE BOARD

→ DON BROWN, CHAIRPERSON

Don Brown was first appointed as Chairperson in 2017.

Don draws on his extensive experience as a member of the Queensland Industrial Relations Commission and the Queensland Workplace Rights Ombudsman. He brings to the Board a comprehensive range of skills in dispute and conflict resolution, industrial relations issues, achieving consensus on matters of sensitivity and confidentiality, complex strategy development and implementation, convening, chairing and facilitating high-level meetings and conferences.

→ SUE RYAN BBus (Accounting), GAICD, DEPUTY CHAIRPERSON

Sue Ryan was first appointed to the Board as Deputy Chairperson in 2017.

Sue has a broad range of experience in senior executive, government positions. Sue has held positions across various portfolios in roles that have included policy development and service delivery, corporate governance and, financial and investment management.

Sue currently serves as a Chairperson and independent member to several Audit and Risk Committees.

Sue holds a Bachelor of Business (Accounting) and is also a graduate of the Australian Institute of Company Directors (AICD).

As Chief Financial Officer, Sue had strategic oversight of budgets up to \$1 billion and her financial experience has extended to providing strategic analysis and advice to a State Government Minister on financial position, trends and investment decisions.

Sue has developed and implemented grants programs, investment reprioritisation initiatives, investment programs and benefits realisation frameworks.

→ KEN HOLDER BA, MA (Hons), MBA, GAICD, JP (Qual), EMPLOYER REPRESENTATIVE

Ken Holder was first appointed to the Board in 2014.

Ken is the CEO and a Director of Pickwick Group Pty Ltd and has retained this position for the past 12 years. Ken is also Director of the Group's Indigenous joint venture partner, Pickwick 1A Facilities Services Pty Ltd. The Group has established operations nationally, providing integrated facilities solutions; contract cleaning, security services, construction cleaning and height access services. Pickwick Group provides services to a wide range of commercial and industrial businesses and government organisations throughout Australia.

Ken has over 30 years' business experience in the private sector including facility services; building; industrial and manufacturing products; and forestry. Previous to his role at Pickwick, Ken spent over 20 years in general management and senior marketing and business development roles with international publicly listed companies based in New Zealand, Australia and Canada.

Ken holds a Bachelor of Arts, Master of Arts (Hons), MBA, is a graduate of the Australian Institute of Company Directors and is a Justice of the Peace.

→ **KIM PUXTY** DipBus, CDec, EMPLOYER REPRESENTATIVE

Kim Puxty was first appointed to the Board in 2011.

Kim is the Manager of Ellems Cleaning Service Pty Ltd. She has been a member of the Building Contractors Association of Australia (BSCAA Queensland Division) Board since 2010 and the BSCAA National Board since 2017. Kim is the Past President of BSCAA Queensland Division (2015-19) and was appointed as President of BSCAA National Division in 2019.

Kim has over 20 years' experience in the contract cleaning industry, within both the administration and operations areas and extensive knowledge of issues affecting industry employers. Kim holds administration experience within the commercial cleaning industry across the areas of human resources, payroll, accounts, quality assurance and client profile management.

Kim has managed client accounts for large associations and government entities.

Kim holds a Diploma of Management; several industry-related certificates; is a Justice of the Peace; and a member of the Australian Institute of Company Directors.

→ **DAMIEN DAVIE, WORKER REPRESENTATIVE**

Damien Davie has served as a director on the Board since 2010.

Damien is the National Property Services Coordinator for the is the United Workers' Union (formerly United Voice Union) and has represented the interests of contract cleaning industry workers for over 16 years. His previous role was Strategic Coordinator and Lead Organiser.

Damien's role covers all contract cleaners in Queensland, as well as the industries of contract security and contract catering. Damien is a member of the Union's National Strategic Steering Group, which develops policies for wages and conditions, deals with issues affecting contract cleaners and develops national standards for wages.

Damien travels extensively throughout the state to liaise with both contract cleaning workers and employer companies, to promote the best interests of workers in the industry, resolve workplace issues affecting contract cleaning industry workers and negotiate fair and equitable working conditions for contract cleaning industry workers. Damien has been a member of the Australian Super Advisory Panel since 2017 and is a member of AICD.

→ **NATALIA PANTANO** Bachelor Sciences (Pontificia Universidad Janeriana), WORKER REPRESENTATIVE

Natalia Pantano was first appointed to the Board in 2017.

Natalia is an organiser with the United Workers' Union and has been an organiser since 2010, representing contract cleaners and security officers.

Natalia is hands-on, highly skilled and solutions-focused, working for the betterment of worker rights. Natalia's career demonstrates expertise and outstanding performance in providing industrial and employment advice to contract cleaning workers, liaising with employer groups and industry organisations.

Natalia is actively involved with the Queensland Community Alliance providing information to international students and vulnerable workers about exploitation and compliance with the *Labour Hire Licensing Act 2017*.

Natalia holds a Bachelor Sciences from the Pontificia Universidad Janeriana.

RISK MANAGEMENT

ACTUARIAL REPORTING

To ensure the Scheme's financial viability to perpetuity, a full actuarial assessment is performed every two years. This assessment investigates the sufficiency of the Authority's funds and the adequacy of the rate of long service leave levy. An interim assessment is undertaken every other year. QLeave's actuary is Mercer Consulting. Mercer Consulting works closely with QLeave's Funds Manager, Queensland Investment Corporation.

Mercer Consulting forecasts as accurately as possible, whether investment strategies will continue to generate sufficient funds to meet future commitments for long service leave payments and the long-term sustainability of the Scheme.

A full actuarial assessment was undertaken in 2019-20 to examine the financial position of the Scheme concerning the long service leave entitlements accrued up to 30 June 2020. The Actuary concluded that the Scheme remains in a very sound financial position and the current levy rate remains appropriate.

INTERNAL AUDIT

The Authority's Internal Audit function has been fully outsourced to Protiviti since 2017.

The Authority's Internal Audit Program has adopted an integrated approach on the issues of Governance, Risk Management and Compliance. The focus of the program for 2019-20 included:

- compliance with laws and regulations, policies, procedures and contracts
- reliability and integrity of financial and operational information review
- enterprise Risk Management Review
- statutory Registers and Claims Review
- review and renewal of the Internal Audit Charter and Framework.

QLeave's Risk Management Committee meets quarterly to provide a continuous review of the Risk Register. The risk management policy is developed as per the ISO31000:2018-Risk Management - Guidelines.

The emphasis for the 2019-20 year included:

- developing a risk appetite statement outlining the strength of controls, tolerances for risk and a clear link to the Strategic Plan
- formalising the organisational risk framework to align to ISO31000:2018
- providing specific risk management training and awareness of current risk management processes to staff.

Whilst staff training is undertaken for QLeave's high-risk areas, specific training in risk management will ensure a culture of risk management is embedded throughout the organisation.

EXTERNAL AUDIT

The external audit function is undertaken by William Buck (through the Queensland Audit Office). The external audit program and timetable are presented to the Board in April for approval. In August, the findings, recommendations and audited financial statements are presented to the Board for approval and Queensland Audit Office for certification.

RECORDKEEPING

The Authority relies on QLeave for its commitment to quality recordkeeping practices to achieve compliance with the *Public Records Act 2002*, and Records Governance Policy.

For information on recordkeeping and information system activities undertaken by QLeave in 2019-20 refer to the Annual Report for the Building and Construction Industry (Portable Long Service Leave) Authority.





**PORTABLE
LONG SERVICE
LEAVE**




VISION

We each lead and serve to secure long service leave for workers of today and tomorrow.

PURPOSE

We will honour the work of our members by administering the scheme responsibly; so their long service leave is secure and easily accessible and they are provided with equitable and consistent service.

OUR STRATEGIC PRIORITIES


-  improve service consistency increasing first call resolution as a proportion of total calls by 5%.
-  use data and a commercially-oriented culture to ensure that the decisions we make support long-term sustainability of the schemes, leading to a 5% increase in the efficiency of compliance activities and a 5% reduction in long-term claims forecast.
-  build the capability of our people by actioning their agreed development needs.

GOVERNANCE STATEMENT


QLeave is committed to maintaining sound governance arrangements for accountability, managing risk, culture and compliance. This enables the agency to prepare and respond to future scheme demands.

OUR STRATEGIC OBJECTIVES


We contribute to Our Future State: Advancing Queensland Priorities to:

- 
- Create jobs in a strong economy by exploring ways to support the industries we serve that will support job creation and align with responsible administration of the schemes
 - Be a responsive Government by delivering efficient, effective value-add services that make entitlements easily accessible

Building organisational sustainability by:

- 
- understanding and influencing claims so that we manage the schemes responsibly
 - understanding and influencing levies so that we collect the levies that are intended under our legislation
 - building core competencies to a level that can compete in a market-driven environment
 - actively increasing confidence of our levy payers and employers in QLeave

Maintaining a trustworthy brand by:

- 
- treating our data as an asset to be protected and valued
 - acting ethically, fairly and equitably in all dealings with our stakeholders
 - incorporating feedback loops that are acted on to generate and implement new ideas to achieve stakeholder valued outcomes

* Future year measures will be incorporated when this Plan is reviewed in 2021

OUR VALUES



We are fair and consistent,
seek to understand and make decisions for the long term.



We are all leaders, who
thrive on learning and sharing knowledge.

MEASURES*

- improve service consistency increasing first call resolution as a proportion of total calls by 5%
 - reduce manual transactions by 50%
-
- use data to ensure that the decisions we make support long-term sustainability of the schemes leading to a 5% increase in the efficiency of compliance activities and a 5% reduction in long term claims forecast
 - predict claims using a forecasting model by June 2021
 - achieve 95% completion of strategies in the compliance plan for the specified period
 - 10% increase in positive response from clients surveyed who indicate that they are adequately informed, updated and consulted by QLeave
-
- ISMS implemented by 31 October 2020
 - 100% of performance development plans incorporate KPIs and adoption of values

QLEAVE'S RISKS AND OPPORTUNITIES

RISKS

Financial sustainability

We will be more commercially focused, understanding the drivers of long term sustainability of the schemes.

Customer service

We will build and maintain an effective customer relationship management system to satisfy members' needs and make entitlements easily accessible.

Effective compliance

We will undertake necessary compliance activities to ensure industry complies with portable long service leave laws.

Effective governance

We will establish strong and reliable data governance, and policies and procedures to strengthen corporate governance, manage risk, prevent fraud and corruption and provide continuous business service, to protect QLeave's reputation.

Information technology and security

We will ensure that information is secured, and use information and technology to inform decision-making. We will implement good record keeping. These principles and practices will protect information and prevent unauthorised disclosure.

Stakeholder engagement

We will connect to create collaborative partnerships with stakeholders to ensure the schemes represent the needs of workers, employers and levy payers.

OPPORTUNITIES

We will support the long-term sustainability of the schemes by being conscious of the needs of current and future workers.

We will identify and drive innovative solutions to maximise benefits to members and stakeholders.

We will embrace digital technologies to innovate and continue to provide value added services ensuring accessibility and streamlined functions.

We will continue to develop our staff capability and performance through blended learning opportunities to provide them with the confidence they need to provide great customer service.



We want to improve and to deliver beyond the expectations of our stakeholders.



We challenge, try new things and seek different perspectives.



We feel safe to be vulnerable, to speak up, to pursue opportunities and to fail.



FINANCIAL STATEMENTS

**Contract Cleaning Industry
(Portable Long Service Leave) Authority**
For the Year Ended 30 June 2020

Contract Cleaning Industry (Portable Long Service Leave) Authority
Financial Statements
For the Year Ended 30 June 2020

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Contract Cleaning Industry (Portable Long Service Leave) Authority
Statement of Comprehensive Income
for the year ended 30 June 2020

	Note	2020 \$'000	2019 \$'000
OPERATING RESULT			
Income from continuing operations			
Portable long service leave levies	B1-1	3,350	3,385
Income from investments	B1-2	1,833	3,156
Net fair value gain on investments	B1-3	(3,484)	1,547
Interest		3	5
Decrease in portable long service leave scheme benefits	C5	5,948	-
Total income from continuing operations		7,650	8,093
Expenses from continuing operations			
Employee expenses		7	10
Supplies and services	B2-1	1,493	1,381
Impairment losses	B2-2	-	3
Increase in portable long service leave scheme benefits	C5	-	7,345
Total expenses from continuing operations		1,500	8,739
Operating result from continuing operations		6,150	(646)
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME		6,150	(646)

The accompanying notes form part of these financial statements.

Contract Cleaning Industry (Portable Long Service Leave) Authority

Statement of Financial Position

as at 30 June 2020

	Note	2020 \$'000	2019 \$'000
Current assets			
Cash and cash equivalents	C1	213	191
Receivables	C2	885	881
Investments	C3	70,024	72,174
Total current assets		71,122	73,246
Total assets		71,122	73,246
Current liabilities			
Payables	C4	405	625
Provision for scheme benefits	C5	13,800	18,851
Total current liabilities		14,205	19,476
Non-current liabilities			
Provision for scheme benefits	C5	7,500	10,503
Total non-current liabilities		7,500	10,503
Total liabilities		21,705	29,979
Net assets		49,417	43,267
Equity			
Accumulated surplus		49,417	43,267
Total equity		49,417	43,267

The accompanying notes form part of these financial statements.

Contract Cleaning Industry (Portable Long Service Leave) Authority
Statement of Changes in Equity
for the year ended 30 June 2020

	Accumulated surplus \$'000
Balance as at 1 July 2018	43,913
Total comprehensive income for the year	(646)
Balance at 30 June 2019	<u>43,267</u>
Total comprehensive income for the year	6,150
Balance at 30 June 2020	<u><u>49,417</u></u>

The accompanying notes form part of these financial statements.

Contract Cleaning Industry (Portable Long Service Leave) Authority
Statement of Cash Flows
for the year ended 30 June 2020

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2020 \$'000	2019 \$'000
<i>Inflows:</i>			
Interest receipts		3	5
Portable long service leave levies		3,354	3,492
GST input tax credits from ATO		136	111
<i>Outflows:</i>			
Employee expenses		(9)	(10)
Supplies and services		(1,526)	(838)
Portable long service leave		(2,106)	(2,325)
GST paid to suppliers		(144)	(103)
Net cash (used in) generated from operating activities	CF-1	<u>(292)</u>	<u>332</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Inflows:</i>			
Proceeds from investments		499	187
<i>Outflows:</i>			
Purchase of investments		-	(200)
Investment expenses paid		(185)	(174)
Net cash generated from (used in) investing activities		<u>314</u>	<u>(187)</u>
Net increase in cash and cash equivalents		22	145
Cash and cash equivalents - opening balance		191	46
Cash and cash equivalents - closing balance	C1	<u>213</u>	<u>191</u>

The accompanying notes form part of these financial statements.

Contract Cleaning Industry (Portable Long Service Leave) Authority

Statement of Cash Flows

for the year ended 30 June 2020

NOTES TO THE STATEMENT OF CASH FLOWS

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

	2020	2019
	\$'000	\$'000
Operating surplus	6,150	(646)
<i>Adjustments to investment items:</i>		
Investment income	1,651	(5,968)
Investment expense	185	174
<i>Changes in assets and liabilities</i>		
(Decrease) increase in PLSL scheme benefits provision	(8,054)	5,020
Decrease (increase) in receivables	(4)	1,381
(Increase) decrease in prepayments	-	2
(Decrease) increase in payables	(220)	369
Net cash used in operating activities	(292)	332

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2020

SECTION 1
ABOUT THE AUTHORITY AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

The Contract Cleaning Industry (Portable Long Service Leave) Authority (Authority) was established under the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005*.

The principle place of business of the Authority is Unit 1, 62 Crockford Street, Northgate QLD 4013.

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The Authority has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019*.

These financial statements are general purpose financial statements and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations, other authoritative pronouncements and comply with the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005*. In addition, the financial statements comply with Queensland Treasury's Financial Reporting Requirements for reporting periods beginning on or after 1 July 2019.

The financial statements are for the Authority as a single entity. With respect to compliance with Australian Accounting Standards and Interpretations, the Authority has applied those requirements applicable to not-for-profit entities, as the Authority is a not-for-profit statutory body which commenced operations on 1 July 2005.

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note E3.

A1-3 PRESENTATION DETAILS

Currency and rounding

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

Comparatives

Comparative information reflects the audited 2018-19 financial statements and has been restated where necessary to be consistent with disclosures in the current reporting period.

Current/non-current classification

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

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date.

Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the Authority does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

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

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Chair of the Authority's Board and the Acting General Manager of QLeave at the date of signing the management certificate.

A1-5 BASIS OF MEASUREMENT

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

- Provisions expected to be settled 12 or more months after reporting date which are measured at their present value; and
- Investments with the Queensland Investment Corporation (QIC) which are measured at fair value.

Historical cost

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

A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)

A1-5 BASIS OF MEASUREMENT (continued)

Fair value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique. Fair value is determined using one of the following three approaches:

- The *market approach* uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets, liabilities or a group of assets and liabilities, such as a business.
- The *cost approach* reflects the amount that would be required currently to replace the service capacity of an asset. This method includes the current replacement cost methodology.
- The *income approach* converts multiple future cash flow amounts to a single current (i.e. discounted) amount. When the income approach is used, the fair value measurement reflects current market expectations about those future amounts.

Where fair value is used, the fair value approach is disclosed.

Present value

Present value represents the present discounted value of the future net cash inflows that the item is expected to generate (in respect of assets) or the present discounted value of the future net cash outflows expected to settle (in respect of liabilities) in the normal course of business.

A2 AUTHORITY OBJECTIVES

The objective of the Authority is to administer a paid long service leave scheme for eligible workers within the contract cleaning industry in accordance with the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005*.

The Authority is funded by a levy imposed on worker wages, currently 0.75%, and the income earned on the investment of these funds.

For the 2019-20 financial year, the Authority reported to the Minister for Education and Minister for Industrial Relations (Hon Grace Grace MP).

The Authority does not employ staff. The Acting General Manager of the Authority is the person appointed as the Acting General Manager of the Building and Construction Industry (Portable Long Service Leave) Authority (BCI or QLeave) and manages the business of the Authority. The BCI staff provide the Authority with the administrative support services that it requires to carry out its functions. Costs shown in the statement of comprehensive income under employee expenses represents board attendance fees for Directors.

A3 LEGISLATION CHANGES

Justice and Other Legislation (COVID-19 Emergency Response) Amendment Act 2020 (Amendment Act)

To support industry workers that are experiencing financial hardship as a result of the COVID-19 pandemic, the Queensland Government has legislated amendments to the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005*, allowing workers early access to their long service leave entitlement.

A summary of the legislated change is listed below:

- These payments will only be available from 26 May 2020 until 31 December 2020;
- Only five years of service is needed to make a financial hardship payment claim;
- This is a financial hardship payment, not a leave claim and therefore no public holidays will be paid as part of this claim;
- A worker can claim to use the balance of their leave entitlements, without their membership being cancelled;
- All five years of service to the industry must have been accrued in Queensland, with QLeave (not interstate); and
- Workers must meet the criteria for financial hardship set out under the Amendment Act and have supporting documentation to prove they are experiencing financial hardship.

This legislated change did not materially impact the financial statements during 2019-20. There is no material impact anticipated for 2020-21.

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2020

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 INCOME FROM LEVIES

	2020	2019
	\$'000	\$'000
Portable long service leave levies	<u>3,350</u>	<u>3,385</u>

Accounting policy - Income from levies

Revenue is recognised where it can be reliably measured and the entity has an unconditional right to receive it in the period to which it relates. Levy revenue applicable to the last quarter, April to June 2020, has been estimated and accrued based on levies received year to date and specifically the average of the three quarter return periods, July 2019 to March 2020.

B1-2 INCOME FROM INVESTMENTS

	2020	2019
	\$'000	\$'000
Distribution from:		
QIC Cash Enhanced Fund	195	224
QIC Long Term Diversified Fund	750	1,678
QIC Diversified Australian Equities Fund	416	683
QIC International Equities Fund	472	571
Total	<u>1,833</u>	<u>3,156</u>

Accounting policy - Income from investments

Distribution income and earnings from investments are recognised when the right to receive the payment is established.

B1-3 NET FAIR VALUE GAIN ON INVESTMENTS

	2020	2019
	\$'000	\$'000
<i>QIC Cash Enhanced Fund</i>		
Earnings	133	254
Less: Distributions	(195)	(224)
Fair value movement	<u>(62)</u>	<u>30</u>
<i>QIC Long Term Diversified Fund</i>		
Earnings	(844)	2,857
Less: Distributions	(750)	(1,678)
Fair value movement	<u>(1,594)</u>	<u>1,179</u>
<i>QIC Diversified Australian Equities Fund</i>		
Earnings	(952)	959
Less: Distributions	(416)	(683)
Fair value movement	<u>(1,368)</u>	<u>276</u>
<i>QIC International Equities Fund</i>		
Earnings	12	633
Less: Distributions	(472)	(571)
Fair value movement	<u>(460)</u>	<u>62</u>
Total fair value movement	<u>(3,484)</u>	<u>1,547</u>

Accounting policy - Net fair value gain on investments

Gains arising from changes in the fair value measurement of investment funds are included in the operating result for the period in which they arise.

Net fair value movement on investments is disclosed in Note D1-4.

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2020

B2 EXPENSES

B2-1 SUPPLIES AND SERVICES

Accounting policy - Procurement

For a transaction to be classified as supplies and services, the value of goods and services received by the Authority must be approximately equal value to the value of the consideration exchanged for those goods or services.

	2020 \$'000	2019 \$'000
Agency fees - QLeave ⁽¹⁾	1,216	1,093
Audit fees ⁽²⁾	8	4
Consultancy charges (including actuarial fees)	-	10
Contractor charges	30	11
Fund management fees ⁽³⁾	185	175
Insurance premiums - QGIF ⁽⁴⁾	2	2
Other expenses	52	44
Postage & freight	-	42
Total	1,493	1,381

Agency fees - QLeave

- (1) The Authority, under agreement, pays to QLeave a fee for the administrative services that it requires to carry out its functions effectively and efficiently, including the collection of levies.

Audit fees

- (2) The total audit fees quoted by the Queensland Audit Office relating to the external audit of the 2019-20 financial statements are estimated to be \$13,000 (2019: \$12,000). There are no non-audit services included in this amount.

Fund management fees

- (3) Fund management fees are charged by Queensland Investment Corporation for the management of the Authority's investments.

Insurance premiums - QGIF

- (4) The Authority's risks are insured through the Queensland Government Insurance Fund and premiums are paid on a risk assessment basis. In addition, the Authority pays premiums to WorkCover Queensland in respect of its obligations for Director compensation.

B2-2 IMPAIRMENT LOSSES

Accounting policy - Impairment

Impairment losses may arise on assets held by the Authority from time to time. Accounting for impairment losses is dependent upon the individual asset (or group of assets) subject to impairment.

	2020 \$'000	2019 \$'000
Trade receivables	-	3

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2020

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2020 \$'000	2019 \$'000
Cash at bank	<u>213</u>	<u>191</u>

Accounting policy - Cash and cash equivalents

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

C2 RECEIVABLES

	2020 \$'000	2019 \$'000
Trade debtors	82	73
Less: Loss allowance	<u>(4)</u>	<u>(4)</u>
	78	69
Accrued revenue *	766	780
GST input tax credits receivable	<u>41</u>	<u>32</u>
	807	812
Total	<u>885</u>	<u>881</u>

Accounting policy - Receivables

Receivables are measured at amortised cost which approximates their fair value at reporting date.

Trade debtors are recognised at the amounts due at the end of a return quarter. Settlement of these amounts is required within 14 days from the end of the quarter.

The collectability of receivables is assessed periodically with an allowance being made for impairment. All known bad debts were written off as at 30 June. The allowance for impairment is based on loss events in conjunction with current debtor monitoring and analysis.

* Includes Queensland Investment Corporation fourth quarter distribution of \$135,823 for the International Equities Fund and \$58,065 for the Cash Enhanced Fund.

C3 INVESTMENTS

	2020 \$'000	2019 \$'000
QIC - Cash Enhanced Fund	9,720	10,086
QIC - Long Term Diversified Fund	39,613	40,456
QIC - Diversified Australian Equities Fund	10,887	11,839
QIC - International Equities Fund	<u>9,804</u>	<u>9,793</u>
Total	<u>70,024</u>	<u>72,174</u>

Accounting policy - Investments

The Authority's investments are held at fair value through profit and loss and are limited to unlisted unit trusts managed by Queensland Investment Corporation (QIC). The fair value of these investments were estimated using market approach based on unit price of the relevant trust at reporting date. The unit price is derived based on observable market data for underlying investments held by the trust.

C4 PAYABLES

	2020 \$'000	2019 \$'000
Trade creditors	385	609
Accrued charges	<u>20</u>	<u>16</u>
Total	<u>405</u>	<u>625</u>

Accounting policy - Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, net of applicable trade and other discounts. Amounts owing are unsecured and generally settled on 30 day terms.

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2020

C5 PROVISION FOR SCHEME BENEFITS

	2020 \$'000	2019 \$'000
Current		
Provision for scheme benefits expected to be settled within 12 months	2,100	2,275
Provision for scheme benefits expected to be settled after 12 months	11,700	16,576
Total *	13,800	18,851
Non-current		
Provision for scheme benefits	7,500	10,503
Total	21,300	29,354
Movement in provisions		
Balance as at 1 July	29,354	24,334
Reduction in provision recognised	(5,948)	7,345
Reductions in provisions from payments	(2,106)	(2,325)
Balance as at 30 June	21,300	29,354

Accounting policy - Provisions

Provisions are recorded when the Authority has a present obligation, either legal or constructive as a result of a past event. They are recognised at the amount expected at reporting date for which the obligation will be settled in a future period. Where the settlement of the obligation is expected after 12 or more months, the obligation is discounted to the present value using an appropriate discount rate.

Payments for long service leave claims are assessed and calculated in accordance with the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005* and regulations.

Scheme eligible members as at 30 June were 63,893 (2019: 55,228).

* The total current provision of \$13.8 million (2019: \$18.85 million) represents the value for which the Authority does not have an unconditional right to defer settlement for at least 12 months. The Authority only expects to pay \$2.1 million (2019: \$2.28 million) over the next 12 months.

The liability has been recorded as both a current liability and a non-current liability in accordance with AASB 101 *Presentation of Financial Statements* and AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* whereby the current liability represents any amount of Scheme benefits liability for which the Authority does not have an unconditional right to defer settlement for at least 12 months after the reporting date.

Key Estimates and Judgements: Provision

The long service leave liability of the scheme was determined via actuarial assessment as required by the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005* at intervals of at least every two years to investigate the sufficiency of the Authority's funds and the adequacy of the rate of long service leave levy. The Authority ensures an independent actuarial assessment is undertaken in accordance with legislation.

Mercer Consulting (Australia) Pty Ltd was appointed by the Authority on 1 October 2016. The latest actuarial assessment of the scheme's liabilities by Mercer Consulting (Australia) Pty Ltd dated 18 May 2020 was prepared utilising 21 April 2020 worker data based on a number of assumptions.

The major assumptions used in the actuarial valuation of the scheme benefits were:

- The long-term investment return of 4.55% per annum net of management fees (2019: 5.0% per annum).
- The rate of wage increase of 3.0% per annum (2019: 3.0% per annum).
- The real rate of return of 1.55% per annum (2019: 2.0% per annum).
- The prescribed award wage rate of \$818.50 from 1 July 2019 (\$794.58 from 1 July 2018).

The provision has been discounted using a rate of 4.55% reflecting the long-term rate of return on the Authority's assets to determine the present value.

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2020

SECTION 4
NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

D1 FAIR VALUE MEASUREMENT

D1-1 ACCOUNTING POLICIES AND INPUTS FOR FAIR VALUES

What is fair value?

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued.

Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Significant unobservable inputs used by the Authority include, but are not limited to, subjective adjustments made to observable data to take account of the characteristics of the Authority's assets/liabilities, internal records of recent costs (and/or estimate of such costs) for assets' characteristics/functionality, and assessments of physical condition and remaining useful life. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

Fair value measurement hierarchy

All assets and liabilities of the Authority for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:

- | | |
|---------|--|
| Level 1 | represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets and liabilities; |
| Level 2 | represents fair value measurements that are substantially derived from inputs (other than quoted prices included within level 1) that are observable, either directly or indirectly; and |
| Level 3 | represents fair value measurements that are substantially derived from unobservable inputs. |

D1-2 BASIS FOR FAIR VALUES OF ASSETS AND LIABILITIES

The Authority's holdings in financial assets at fair value through profit and loss is limited to unlisted unit trusts managed by QIC Limited. The fair value of these holdings was based on the unit price of the relevant trust at reporting date. The unit price is derived based on observable market data for underlying investments held by the trust. Accordingly, the Authority classifies these financial assets as level 2.

D1-3 CATEGORISATION OF FINANCIAL ASSETS AND LIABILITIES MEASURED AT FAIR VALUE

	Level 1		Level 2		Level 3		Total carrying amount	
	2020	2019	2020	2019	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets								
Investments								
QIC Cash Enhanced Fund	-	-	9,720	10,086	-	-	9,720	10,086
QIC Long Term Diversified Fund	-	-	39,613	40,456	-	-	39,613	40,456
QIC Diversified Australian Equities Fund	-	-	10,887	11,839	-	-	10,887	11,839
QIC International Equities Fund	-	-	9,804	9,793	-	-	9,804	9,793
Total	-	-	70,024	72,174	-	-	70,024	72,174

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2020

D1 FAIR VALUE MEASUREMENT (continued)

D1-4 LEVEL 2 FAIR VALUE MEASUREMENT - RECONCILIATION

	2020 \$'000	2019 \$'000
QIC Cash Enhanced Fund		
Carrying amount at 1 July	10,086	9,238
Plus		
Earnings	133	254
Contributions	-	817
Distributions Reinvested	195	224
Less		
Distributions	(195)	(224)
Redemptions	(300)	(50)
Redemptions - Fees	(199)	(173)
Carrying amount at 30 June	9,720	10,086
QIC Long Term Diversified Fund		
Carrying amount at 1 July	40,456	56,955
Plus		
Earnings	(844)	2,857
Contributions	-	300
Distributions Reinvested	751	2,892
Less		
Distributions	(750)	(1,678)
Redemptions	-	(20,857)
Redemptions - Fees	-	(13)
Carrying amount at 30 June	39,613	40,456
QIC Diversified Australian Equities Fund		
Carrying amount at 1 July	11,839	-
Plus		
Earnings	(952)	959
Contributions	-	10,880
Distributions Reinvested	416	683
Less		
Distributions	(416)	(683)
Redemptions	-	-
Redemptions - Fees	-	-
Carrying amount at 30 June	10,887	11,839
QIC International Equities Fund		
Carrying amount at 1 July	9,793	-
Plus		
Earnings	12	633
Contributions	-	9,160
Distributions Reinvested	471	571
Less		
Distributions	(472)	(571)
Redemptions	-	-
Redemptions - Fees	-	-
Carrying amount at 30 June	9,804	9,793
Total Carrying amount at 30 June	70,024	72,174

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2020

D2 FINANCIAL RISK DISCLOSURES

D2-1 FINANCIAL INSTRUMENT CATEGORIES

Financial assets and financial liabilities are recognised in the statement of financial position when the Authority becomes party to the contractual provisions of the financial instrument. The Authority has the following categories of financial assets and liabilities:

Category	Note	2020 \$'000	2019 \$'000
Financial assets			
Financial assets measured at amortised cost:			
Cash and cash equivalents	C1	213	191
Receivables	C2	885	881
Financial assets at fair value through profit or loss:			
QIC - Cash Enhanced		9,720	10,086
QIC - Long Term Diversified Fund		39,613	40,456
QIC - Diversified Australian Equities Fund		10,887	11,839
QIC - International Equities Fund		9,804	9,793
	C3	70,024	72,174
Total		71,122	73,246
Financial liabilities			
Financial liabilities measured at amortised cost:			
Payables	C4	405	625
Total		405	625

No financial assets and financial liabilities have been offset and presented in the statement of financial position.

D2-2 FINANCIAL RISK MANAGEMENT

(a) Risk exposure

Financial risk management is implemented pursuant to the Authority's investment policy statement. This policy focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Authority.

The Authority's activities expose it to a variety of financial risks as set out in the following table:

Risk exposure	Definition	Exposure
Credit risk	The risk that the Authority may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The Authority is exposed to credit risk in respect of its receivables (Note C2).
Liquidity risk	The risk that the Authority may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	The Authority is exposed to liquidity risk in respect of its payables (Note C4) and payments for long service leave claims (Note C5).
Market risk	<p>The risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.</p> <p><i>Price Risk</i> is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.</p> <p><i>Interest rate risk</i> is the risk that the fair value or future cash flows of the financial instrument will fluctuate because of changes in market interest rates.</p>	<p>The Authority is exposed to price risk through investments with QIC (Note C3). The Authority is exposed to adverse movements in the level of volatility of the financial markets in respect to these investments.</p> <p>The Authority is exposed to interest rate risk through cash and cash equivalents (Note C1) which is subject to variable interest rates.</p>

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2020

D2 FINANCIAL RISK DISCLOSURES (continued)

D2-2 FINANCIAL RISK MANAGEMENT (continued)

(b) Risk measurement and management strategies

The Authority measures risk exposure using a variety of methods as follows:

Risk exposure	Measurement method	Risk management strategies
Credit risk	Aging analysis	The Authority manages credit risk through the use of a <i>debtor management strategy</i> . This strategy ensures all funds owed are monitored on a timely basis. Exposure to credit risk is monitored on an ongoing basis.
Liquidity risk	Sensitivity analysis	The Authority manages liquidity risk through the use of a <i>liquidity management strategy</i> . This strategy aims to reduce the exposure to liquidity risk by ensuring the Authority has sufficient funds available to meet all obligations as they fall due. This is achieved by ensuring that appropriate levels of cash are held within various accounts in accordance with the Authority's investment strategy so as to meet the expected liabilities.
Market risk	Price sensitivity analysis Interest rate sensitivity analysis	To manage the risk of a decline in portfolio value due to adverse movements in market price the QIC investment structure diversified in 2018-19 to include the QIC International Equities Fund and the QIC Diversified Australian Equities Fund. The Authority does not undertake any hedging in relation to interest risk. The Authority's Investment Policy Statement is reviewed annually to ensure investment objectives are aligned with the Authority's strategic plan and that an appropriate asset allocation exists to give expected returns for given levels of risk over time. The pandemic-driven plunge in the equity market in March 2020 had a significant impact on investment values. QLeave as the Authority's service provider, will be guided by the State Investment Advisory Board (SIAB) who will develop an investment strategy to support the investment objectives set by the Board. An agreement for this arrangement is not yet in place and has been delayed due to the COVID-19 pandemic.

D2-3 CREDIT RISK DISCLOSURES

Credit risk management practices

The Authority typically considers a financial asset to be in default when it becomes 90 days past due. However, a financial asset can be in default before that point if information indicates that the Authority is unlikely to receive the outstanding amounts in full. The Authority has included a loss allowance on trade receivables (Note C2).

Credit risk exposure

The following table represents the Authority's maximum exposure to credit risk based on statutory amounts net of any allowances:

Category	Note	2020 \$'000	2019 \$'000
Financial assets			
Receivables	C2	885	881

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets. No collateral is held as security and there are no other credit enhancements relating to the Authority's receivables.

D2-4 LIQUIDITY RISK - CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

The following table sets out the liquidity risk of financial liabilities held by the Authority.

	2020	Contractual maturity			2019	Contractual maturity		
	Total \$'000	<1 year \$'000	1-5 years \$'000	>5 years \$'000	Total \$'000	<1 year \$'000	1-5 years \$'000	>5 years \$'000
Financial liabilities								
Payables	405	405	-	-	625	625	-	-

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2020

D2 FINANCIAL RISK DISCLOSURES (continued)

D2-5 MARKET RISK

The following market sensitivity analysis reflects the outcome to profit and loss if investment unit price would change by +/- 10% applied to the carrying amount as at 30 June 2020 (2019: +/- 3%). These fluctuations are considered appropriate given the current world economic and market climate. With all other variables held constant, the Authority would have a surplus/(deficit) and equity increase/(decrease) of \$7,002,000 (2019: \$2,166,000) if there was a +/- 10% fluctuation in investment markets. This is attributable to the Authority's exposure to investment returns held with QIC's Investment Funds.

+ / - 10%	Carrying amount \$'000	2020 Market rate risk			
		- Sensitivity		+ Sensitivity	
		Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial Instruments					
QIC - Cash Enhanced Fund	9,721	(972)	(972)	972	972
QIC - Long Term Diversified Fund	39,613	(3,961)	(3,961)	3,961	3,961
QIC - Diversified Australian Equities Fund	10,887	(1,089)	(1,089)	1,089	1,089
QIC - International Equities Fund	9,804	(980)	(980)	980	980
Potential Impact	70,024	(7,002)	(7,002)	7,002	7,002

+ / - 3%	Carrying amount \$'000	2019 Market rate risk			
		- Sensitivity		+ Sensitivity	
		Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial Instruments					
QIC - Cash Enhanced Fund	10,086	(303)	(303)	303	303
QIC - Long Term Diversified Fund	40,456	(1,214)	(1,214)	1,214	1,214
QIC - Diversified Australian Equities Fund	11,839	(355)	(355)	355	355
QIC - International Equities Fund	9,793	(294)	(294)	294	294
Potential Impact	72,174	(2,166)	(2,166)	2,166	2,166

D3 CONTINGENCIES

As at 30 June 2020, there were no contingent assets or liabilities.

D4 EVENTS OCCURRING AFTER THE REPORTING DATE

There have been no events occurring after balance date which would materially affect the financial statements or disclosures.

D5 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

At the date of authorisation of the financial report, the expected impact of new and amended Australian accounting standards and interpretations with future effective dates are either not applicable to the Authority's activities or have no material impact on the Authority.

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2020

SECTION 5
OTHER INFORMATION

E1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES

Details of key management personnel

The following details for non-Ministerial KMP reflect those positions that had authority and responsibility for planning, directing and controlling the activities of the Authority during 2019-20 and 2018-19. From the 1 July 2020, a new Board will be appointed by the Minister. Further information about these positions can be found in the body of the Annual report under the section relating to The Board.

Position	Position Responsibility
Board Director	Commercial policy and management of the Authority
General Manager	Management of the Authority under direction of the Board

The following persons held the position of Director during the year ended 30 June 2020.

Mr Donald Brown	Chair
Ms Susanne Ryan	Deputy Chair
Mr Damien Davie	Worker Representative (UVU) (UWU – United Workers Union)
Mr Kenneth Holder	Employer Representative (BSCAA)
Ms Natalia Pantano	Worker Representative (UVU) (UWU – United Workers Union)
Ms Kim Puxty	Employer Representative (BSCAA)

KMP remuneration policies

Board members remuneration is guided by the provisions of the 'Remuneration of Part-time Chairs and Members of Government Boards, Committees and Statutory Authorities' issued by the Department of Justice and Attorney-General Public Service Commission and paid in accordance with the remuneration assessment approved by Cabinet.

Remuneration expenses

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

2019-20

Position	Short term employee expenses		Long term employee expenses	Post employment expenses	Termination benefits	Total
	Monetary expenses \$	Non-monetary expenses \$	\$	\$	\$	\$
Mr Donald Brown	1,170	-	-	-	-	1,170
Ms Susanne Ryan	990	-	-	-	-	990
Mr Damien Davie	900	-	-	-	-	900
Mr Kenneth Holder	1,200	-	-	-	-	1,200
Ms Natalia Pantano	900	-	-	-	-	900
Ms Kim Puxty	1,200	-	-	-	-	1,200
Total Remuneration	6,360	-	-	-	-	6,360

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2020

E1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

Remuneration expenses (continued)

2018-19

Position	Short term employee expenses		Long term employee expenses	Post employment expenses	Termination benefits	Total
	Monetary expenses \$	Non-monetary expenses \$	\$	\$	\$	\$
Mr Donald Brown	1,560	-	-	-	-	1,560
Ms Susanne Ryan	1,590	-	-	-	-	1,590
Mr Damien Davie	1,500	-	-	-	-	1,500
Mr Kenneth Holder	1,200	-	-	-	-	1,200
Ms Kim Puxty	1,500	-	-	-	-	1,500
Ms Natalia Pantano	1,200	-	-	-	-	1,200
Total Remuneration	8,550	-	-	-	-	8,550

All directors excluding Ms N Pantano and Mr D Davie were paid for committee attendance. Committee attendance fees for Ms N Pantano and Mr D Davie were paid to the United Voice Union (UVU).

Performance payments

No KMP remuneration packages provide for performance or bonus payments.

E2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to KMP

Apart from the details disclosed in these financial statements, no Director has entered into a material contract with the Authority.

The terms and conditions of any transaction with Directors and their related entities were no more favourable than those available, or which might reasonably be expected to be available, on similar transactions to non-Director related entities on an arm's length basis.

From time to time, particular Directors of the Authority may be required to comply with the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005* in respect of payment of levies for their own business undertakings in cleaning work. The levying of these charges is on the same terms and conditions as those entered into by other liable parties.

E3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2019-20.

Accounting standards applied for the first time

No accounting standards or interpretations that apply to the Authority for the first time in 2019-20 have any material impact on the financial statements.

E4 TAXATION

The activities of the Authority are exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the Authority. GST credits receivable from, and GST payable to the ATO, are recognised (refer to Note C2).

The collection of levies is not subject to GST.

E5 CLIMATE RISK DISCLOSURE

The Authority has not identified any material climate related risks relevant to the financial report at the reporting date, however constantly monitors the emergence of such risks under the Queensland Government's Climate Transition Strategy.

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.

**CERTIFICATE OF THE CONTRACT CLEANING INDUSTRY
(PORTABLE LONG SERVICE LEAVE) AUTHORITY**

for the year ended 30 June 2020

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), relevant sections 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:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Contract Cleaning Industry (Portable Long Service Leave) Authority for the financial year ended 30 June 2020 and of the financial position of the Authority at the end of that year; and

We acknowledge responsibility under s.7 and s.23 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.



H Sharpley
Acting General Manager
26 August 2020



D Brown
Chair
26 August 2020

INDEPENDENT AUDITOR'S REPORT

To the Board of the Contract Cleaning Industry (Portable Long Service Leave) Authority

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Contract Cleaning Industry (Portable Long Service Leave) Authority.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2020, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the certificates given by the Chair and the General Manager.

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

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

Responsibilities of the entity for the financial report

The Board 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 Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the entity'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 entity 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 entity'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 entity.
- Conclude on the appropriateness of the entity'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 entity'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 entity 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 Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2020:

- 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 entity's transactions and account balances to enable the preparation of a true and fair financial report.



27 August 2020

Sri Narasimhan
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

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PUBLIC AVAILABILITY

This annual report can be viewed online at www.qleave.qld.gov.au

Copies of this report are available from:

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ADDITIONAL INFORMATION

Information on consultancies, overseas travel and Queensland Language Services Policy can be accessed at www.qld.gov.au/data.



INTERPRETER SERVICE STATEMENT

The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report you can contact us on (07) 3018 0333 and we will arrange an interpreter to effectively communicate the report to you.





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