

ANNUAL REPORT 2021–2022



Acknowledgement of Country

The Department of Education acknowledges the traditional owners of the lands from across Queensland and pays respect to Elders – past, present and emerging – for they hold the memories, traditions, cultures and hopes of Aboriginal and Torres Strait Islander peoples across the state.

A better understanding and respect for Aboriginal and Torres Strait Islander cultures develops an enriched appreciation of Australia’s cultural heritage and can lead to reconciliation. This is essential to the maturity of Australia as a nation and fundamental to the development of an Australian identity.

Read our commitment to Aboriginal and Torres Strait Islander peoples on our website <https://qed.qld.gov.au/workingwithus/induction/workinforthedepartment/humanresources/Documents/commitment-statement.PDF>

Human rights commitment

We will create a stronger, fairer Queensland by respecting, protecting and promoting human rights in everything we do.

About the annual report

The annual report plays an important role in fulfilling the department’s commitment to accountability and transparency. The report details achievements against the department’s Service Delivery Statement 2021–22 and Strategic Plan 2021–25.

Interpreter services



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

Providing feedback

You can provide feedback on this report by completing a survey on the Get Involved website <https://www.getinvolved.qld.gov.au/gi/consultation/10150/view.html>

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<https://qed.qld.gov.au/>

<https://qed.qld.gov.au/publications/reports/annual-report>

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Attribution

Content from this annual report should be attributed as: The State of Queensland (Department of Education) Annual Report 2021–22.

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Letter of compliance

16 September 2022

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

Dear Minister

I am pleased to submit for presentation to the Queensland Parliament, the Annual Report 2021–22 and financial statements for the Department of Education.

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*.

This Annual Report is prepared on the basis of the current administrative arrangements for the Department of Education applying for the whole of the 2021–22 financial year.

A checklist which outlines annual reporting requirements can be accessed at <https://qed.qld.gov.au/publications/reports/annual-report>.

Yours sincerely



Michael De'Ath
Director-General

Message from the Director-General

I am pleased to deliver my first Annual Report as Director-General, Department of Education.

Although only in this role since December 2021, I have already witnessed first-hand the dedication and resilience of our employees. Despite the challenges of this year, our staff in schools, regions and corporate offices have been unwavering in their commitment to delivering outstanding results for children and young people across Queensland.

We have maintained our strong focus on giving all children a great start to create the best foundation for lifelong health, wellbeing and learning. Important initiatives, such as Early Years Places and improved kindergarten access through better funding arrangements, ensure all children can participate in high-quality early learning to give them a positive start to their learning journey.

Our schools continue to take a holistic and evidence-informed approach to lift student outcomes and provide safe and inclusive environments.

The wellbeing of our students is essential for them to engage with their learning. Over the year we have continued to roll out the GP in Schools pilot program and continued to recruit a wellbeing workforce to support students in their learning. We have been working closely with Queensland Health, through the opening of new adolescent mental health facilities that include integrated education programs, allowing young people to continue learning while receiving treatment.

Our ongoing commitment to Aboriginal and Torres Strait Islander students is a top priority. In 2021–22, we refreshed the *Every Aboriginal and Torres Strait Islander Student Succeeding Strategy* and progressed initiatives such as the First Nations' Languages Program.

Continued infrastructure investment ensures we are responding to rapid growth in our communities. In 2021–22, we opened three new schools in Logan, the Sunshine Coast, and the Gold Coast to meet demand and offer contemporary learning environments.

Like many jurisdictions, we face teacher supply challenges and are looking for new ways to attract, recruit and mobilise our teachers. This year we have been targeting teacher mobilisation to fill critical vacancies, and delivering incentives to attract existing professionals to consider teaching as a career-change opportunity.

Embedding robust ethical and integrity practices across the department remains a strong focus. Our *Integrity Framework* and *Integrity Long-Term Plan* reflect our zero-tolerance

approach to fraud and corruption. In 2021–22, we strengthened our procedures for recruitment and selection, corporate card usage, gifts and benefits, and managing conflicts of interest.

The Office for Industrial Relations has undertaken significant public and industry consultation as part of finalising the review into the *Industrial Relations Act 2016* (Qld). The review looked at priority areas including gender pay equity, workplace sexual harassment protections, and minimum employment standards, and represents significant legislative reform.

We continued working closely with Racing Queensland, through critical funding programs such as the Country Racing Program and Racing Infrastructure Fund, which have assisted in maintaining the \$1.9 billion contribution that the thoroughbred, harness and greyhound racing industries make to the Queensland economy, particularly in regional and rural areas.

While we have achieved so much in 2021–22, there are always opportunities and ways of working that we can explore to push boundaries, innovate, and ensure that our department is best placed to meet the needs of all Queenslanders.

I would like to thank the many employees and stakeholders I have met since my commencement. This year's Annual Report not only demonstrates the complexity and breadth of our department, but also highlights our many successes.

Michael De'Ath
Director-General

Our department

Our vision is ‘A great future for every Queenslander’.

Our purpose is to give all children a great start, engage young people in learning, create safe and inclusive workplaces, build Queensland’s communities, and foster a more sustainable racing industry.

Our strategic direction

Our *Strategic plan 2021–2025* was published on 1 July 2021. It outlines how we will achieve our vision for a great future for every Queenslander through six strategic objectives:

- a great start for all children
- every student succeeding
- building Queensland communities
- safe and capable people delivering our vision
- fair and safe workplaces and communities
- a sustainable racing industry in Queensland.

Each objective has a set of strategies to help meet our objectives and performance measures to monitor our progress.

The *Strategic plan 2021–2025* can be accessed here:

<https://qed.qld.gov.au/publications/strategies/strategic-plan>

Our service areas and objectives

Our strategic objectives are delivered through our service areas, which support us to provide a broad range of responsive services to support government and departmental commitments and priorities.

Strategic objective	Service area
A great start for all children	Early Childhood Education and Care Queensland children engaged in quality early years programs that support learning and development, and strengthen successful transitions to school.
Building Queensland communities	

Every student succeeding Building Queensland communities	School Education Queensland students engaged in learning, achieving and successfully transitioning to further education, training and work.
Fair and safe workplaces and communities	Industrial Relations To improve the wellbeing of all Queenslanders by making Queensland safer and supporting fair and productive workplaces.
A sustainable racing industry in Queensland	Racing Administering the <i>Racing Act 2002</i> (Qld) and managing programs that support a viable, prosperous racing industry in Queensland.

Each service area includes performance information about how we deliver services efficiently and effectively to achieve desired service delivery outcomes. The performance information for each service area is included at the end of their relevant section in this report.

Our challenges

In delivering on our strategic objectives we identified the following challenges.

Safety and wellbeing	Addressing complex issues impacting the wellbeing and safety of children, students, communities and our workforce.
Overcoming disadvantage	Reducing the impact of disadvantage through targeted interventions and culturally appropriate support.
Fit-for-future investment	Investing for future generations and responding to the needs of our dispersed and diverse communities.
Contemporary practice	Leveraging technology and adapting our approach to advance teaching, learning and new ways of working.
Building resilience	Strengthening our prevention and preparedness approach and building resilience for disruptive events and climate impacts.

Our opportunities

We also identified opportunities to deliver on our strategic objectives.

Prepare young people for the future	Building lifelong learning and the skills to prepare young people for the future of work.
Evidence-informed decisions	Informing our approach using research, data and evidence to integrate new thinking into everyday practice.
Place-based responses	Improving outcomes through the collaborative efforts of community, stakeholders, industry and government.
Workforce culture and leadership	Developing leadership at every level and a skilled workforce to deliver quality outcomes for Queenslanders.
Embrace diversity	Harnessing the experience, skills and perspectives of diverse cultures, languages, abilities and identities.

Queensland Government's objectives for the community

The government's direction is informed by its broad objectives for the community. As one of the state's largest agencies, we play a key role in contributing to the following objectives:

- *Safeguarding our health* and jobs by supporting wellbeing and safety in the early years and schools, communities and workplaces
- *Backing our frontline services* and our diverse workforce by engaging healthy, safe and capable people across Queensland communities
- *Building Queensland* by creating jobs and driving fit-for-future investment in social infrastructure and technologies
- *Investing in skills* by educating young Queenslanders for the future of work to prosper in the economy
- *Protecting the environment* for future generations by investing in energy-efficient and cleaner, greener technologies in schools and workplaces
- *Growing our regions* by driving economic prosperity and sustainable investment in services across our diverse and dispersed communities.

The objectives are built around the *Unite and Recover—Queensland's Economic Recovery Plan* with a focus on protecting our health, creating jobs, and working together.

More information can be located here: <https://www.covid19.qld.gov.au/government-actions/our-economic-recovery-strategy>

Queensland public service values

Our employees' behaviour and decision-making are guided by the Queensland Public Service values:

- Customers first
- Ideas into action
- Unleash potential
- Be courageous
- Empower people
- Work safe, learn safe, be safe

Our *Mandatory All Staff Training* program includes a component that emphasises the importance of adhering to, and promoting, the Queensland Public Service values.

Public Sector Ethics

We believe that today's decisions shape our reputation tomorrow. Throughout 2021–22, we have continued our integrity focus and strengthened understanding of the values within the Queensland Government *Code of Conduct*, our departmental *Standard of Practice* and the *Public Sector Ethics Act 1994* (Qld) (PSEA).

The department complies with the PSEA and the *Public Service Act 2008* (Qld) through the following measures:

- All new employees undertake mandatory all staff training within one week of joining the department, which includes an ethics and integrity component. Following mandatory onboarding training, all employees must complete public sector ethics training every 12 months while employed with the department.
- In 2021-22, we released the '*What's your Integrity IQ?*' quiz, to educate staff on conflict of interest risks.
- In December 2021, the new *Conflict of interest policy and procedure*, and *Notification of other employment procedure* were published to outline departmental obligations and expectations on staff for disclosing and appropriately managing conflicts of interest.

In 2021–22, we placed significant emphasis on asking employees to consider what integrity means to them and how it translates in their workplace behaviour, including speaking up and reporting suspected wrongdoing. As part of this, our new Integrity Long-Term Plan was released, which supports our existing Integrity Framework.

The plan seeks to ensure a workplace culture that prioritises building public trust and confidence in our services, and ensuring resources are invested effectively to deliver better outcomes for Queenslanders.

Under the Plan, we are:

- identifying key focus areas for preventing fraud and corruption and a timeline for action
- addressing risks identified through our Enterprise Risk Management Framework, audit activity and relevant Crime and Corruption Commission report findings.

You can view our Integrity Long-Term Plan here <https://qed.qld.gov.au/programs-initiatives/department/integrity>

Our people

As at 30 June 2022, there were:

- 94,636 employees or 75,267.1 full-time equivalents (FTE)
- approximately 94 per cent of the workforce based in schools.

The table below shows the FTE as at 30 June in the respective years.

Table 1: Staffing

Service area	2020–21 Adjusted Budget	2020–21 Est Actual	2021–22 Budget
Early Childhood Education and Care	319	319	319
School Education	74,127	73,963	74,499
Racing	3	3	3
Office of Industrial Relations	885	885	885
Total FTE ^{1,2,3}	75,334	75,170	75,706

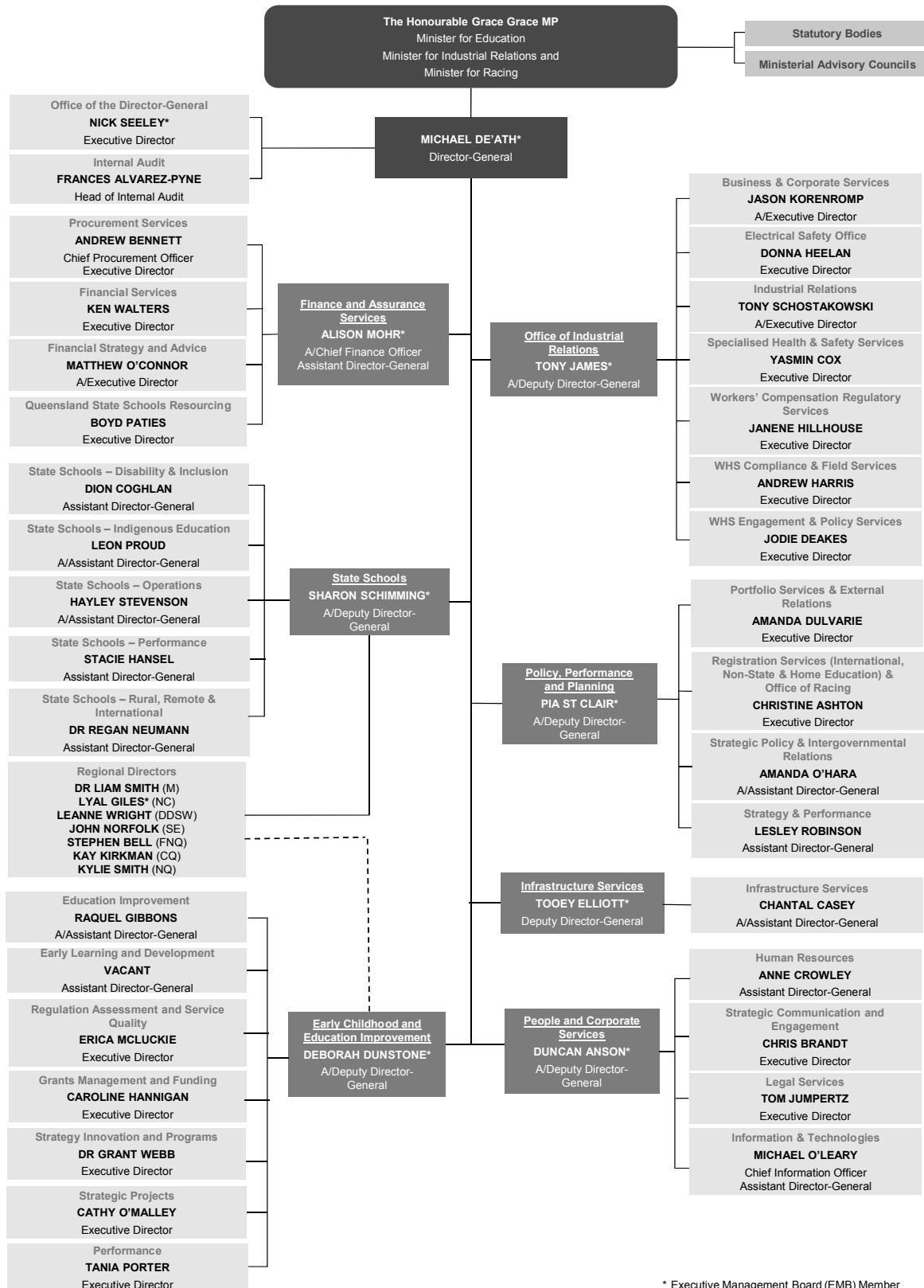
Notes:

1. The difference between the 2020–21 Adjusted Budget and 2020–21 Estimated Actual is due to lower student enrolments in the 2021 school year than forecast, seasonal factors such as school vacation periods and local staffing needs in schools.
2. The increase in the 2021–22 Budget FTEs relates to additional school-based staff associated with forecast enrolment growth and election commitments.
3. FTEs include staff funded from all sources including state and commonwealth funding, as well as school purchases.

More detailed information about our employees can be found on pages 57–58 of this report.

Our structure

Our organisational structure as at 30 June 2022:



* Executive Management Board (EMB) Member

Our divisions

Early Childhood and Education Improvement

Early Childhood and Education Improvement is focused on every child making a confident and positive start. The division supports the delivery of early childhood education and care services and provides strategic leadership in the development of policy responses, funding and regulatory frameworks that shape the early childhood education and care sector in Queensland. The division delivers school, regional and system reviews, training and capability development programs, and the sharing of effective practice and key learnings system wide.

State Schools

State Schools supports the work of Queensland state schools, preparing young Queenslanders with the knowledge, understanding, skills and values to live productive and responsible lives. The division supports regional and school planning, improvement and operations to ensure that every student has access to quality learning opportunities and can engage in their learning.

Office of Industrial Relations

The Office of Industrial Relations is responsible for regulatory frameworks, policy advice and compliance activities for workplace safety, electrical safety, industrial relations and workers' compensation—to make Queensland work and workplaces safer, fairer and more productive.

Policy, Performance and Planning

Policy, Performance and Planning leads strategic planning and engages in strategic policy development and intergovernmental relations, legislation, governance, research, reporting, monitoring and review of the department's performance framework. This division oversees the management of grants for non-state education and grant programs for the non-school organisation sector, the delivery of services through Home Education and the Australian Music Examinations Board and supports several portfolio statutory bodies.

The division includes the Office of Racing, which provides policy advice and support to the Minister for the administration of the *Racing Act 2002* (Qld). The Office of Racing also delivers State funding to the Racing Queensland Board and works with the Board to support a sustainable racing industry in Queensland.

Infrastructure Services

Infrastructure Services supports the work of regions, business units and schools by providing fit-for-purpose infrastructure to deliver on the Government's education infrastructure investment to build, maintain, improve and renew our schools and facilities across Queensland.

People and Corporate Services

People and Corporate Services provides leadership and oversight across the department's human resources, information and technologies, strategic communications and engagement and legal services functions. The division is focused on supporting a diverse, capable and confident workforce that designs and delivers responsive services as our population grows and technology changes how we learn, work and live.

Finance and Assurance Services

Finance and Assurance Services is focused on the delivery of our substantial financial investments and commitments. The division incorporates the department's finance and procurement functions, and works closely with Internal Audit to enable end-to-end provision of financial and procurement assurance services.

Executive Management

The Executive Management Board (EMB) is the department's principal governance decision-making body. EMB sets the department's strategic direction and priorities, and makes strategic budgetary decisions.

Further information about EMB and our governance committees is in **Appendix D**.

Michael De'Ath—Director-General

Michael is an accomplished senior executive with over 20 years of public sector leadership experience, including extensive experience in education as a teacher, school principal, Regional Director and Deputy Secretary. Michael has delivered outcomes for Victoria and New Zealand across diverse portfolios and most recently held Director-General positions with the Australian Capital Territory Government's Community Services and Health Directorates.

Michael holds a Masters in Educational Administration (First Class Honours), an Executive Masters in Public Administration, a Bachelor of Education, and a Diploma of Teaching.

Tony James—A/Deputy Director-General, Office of Industrial Relations

Tony has over 40 years' experience in industrial relations and workplace safety in public sector agencies. His previous roles include Executive Director, Industrial Relations; Executive Director, Electrical Safety Office, and as a Senior Director in Workplace Health and Safety Queensland.

Tony holds a Masters in Public Administration and a Bachelor of Economics.

Pia St Clair—A/Deputy Director-General, Policy, Performance and Planning

Pia leads strategic policy development for a broad range of education sectors in Queensland, along with performance monitoring and reporting, risk management, planning and regulatory activities to sustain a high-quality education environment for Queensland's children and young people.

With over 20 years' experience, Pia has held leadership positions across a number of Queensland government agencies, including the Department of the Premier and Cabinet. She has led significant reforms in areas such as transport, main roads, early childhood education, school education, and training and skills.

Sharon Schimming—A/Deputy Director-General, State Schools

Sharon is responsible for providing strategic leadership to drive and support Queensland state schools, ensuring students develop the knowledge, skills and qualities required for success.

Sharon has more than 30 years' experience in education, including over 20 years of Principalship, Regional Director North Queensland, and most recently, Deputy Director-General of Early Childhood and Educational Improvement since 2017.

Deborah Dunstone—A/Deputy Director-General, Early Childhood and Education Improvement

Deborah leads the development and implementation of policy, funding and regulatory frameworks to ensure all children from birth to 8 years are engaged in high-quality early childhood programs and services that support learning and development, and successful transitions.

Deborah has more than 30 years' experience in education, including as Regional Director in Far North Queensland and the Assistant Director-General of Disability and Inclusion.

Duncan Anson—A/Deputy Director-General, People and Corporate Services

Duncan provides leadership and oversight for human resources, information and technologies, legal services, and strategic communication and engagement. He has a strong commitment to the delivery of strategic goals in partnership with staff, communities and stakeholders, in order to build a diverse, capable and confident workforce and provide services that are responsive to changes in how we learn, work and live.

Duncan has almost 25 years' experience in the Queensland public sector and is the department's substantive Chief Finance Officer. Duncan has previously served as the Chief Finance Officer in two other Queensland government departments. He is a fellow member of CPA Australia, a Graduate of the Australian Institute of Company Directors (honours) and holds a Bachelor of Business from the Queensland University of Technology.

Tooey Elliott—Deputy Director-General, Infrastructure Services

Tooey is responsible for delivering sustainable investment in education to build, maintain, improve and renew our schools and facilities across Queensland.

Tooey is a senior executive with over 25 years' experience in the built environment and infrastructure industries and has held high level executive positions in federal, state, territory

and local governments, including as the General Manager, Planning and Economic Development at the Cross River Rail Delivery Authority. Tooley is a qualified Architect and holds a Bachelor of Applied Science, Built Environment, and a Bachelor of Architecture.

Alison Mohr—A/Chief Finance Officer and A/Assistant Director-General, Finance and Assurance Services

Alison provides strategic financial, procurement and facilities advice to the Director-General and has overall leadership of the department's finance, procurement and facilities strategy, functions and systems through her delegated responsibilities under section 77 of the *Financial Accountability Act 2009*.

Alison has over 16 years' experience in the Queensland public sector including as a Chief Financial Officer. Alison is a member of CPA Australia and holds a Bachelor of Electronic Commerce (Accounting).

Lyal Giles—Regional Director

As Regional Director, North Coast Region, Lyal is responsible for providing leadership to Queensland state schools, regulation and partnership with the early childhood sector and working across communities, various levels of government and business whilst ensuring students receive a high-quality education.

Lyal brings a wealth of knowledge being a teacher, teaching principal and Principal of a range of contexts across Queensland. Lyal's experience in leadership extends over 20 years, including roles as Assistant Regional Director, Regional Director North Queensland and Regional Director North Coast.

Lyal brings to the role a passion to improve outcomes for students, particularly for Aboriginal and Torres Strait Islander students.

You can find more information about our current executives and our organisational structure on our website at <https://qed.qld.gov.au/about-us/our-structure>

Financial performance

The department is building Queensland's future by empowering confident and creative lifelong learners through a student-centred approach to learning and wellbeing.

In 2021–22, the department achieved an operating surplus of \$159.196 million against a total departmental controlled budget of \$11.010 billion. Of this surplus, approximately 77 per cent (\$122.841 million) relates to non-cash accounting entries for school activities including contributions for land gifted to the department under 'Priority Development Agreements' and the recognition of school minor works and donated assets.

Key investments during 2021–22 included:

- continued delivery of infrastructure and capital programs including investments under the *Building Future Schools Program* which is intended to address enrolment growth
- provision of world class learning environments for students across Queensland
- investment in growth, renewal, maintenance and enhancements, including:
 - works under the *Cooler Cleaner Schools Program* to install new air conditioners in Queensland state school classrooms, libraries and staff rooms
 - installation of solar and energy efficiency measures under the *Advancing Clean Energy Schools Program* in state schools to reduce energy costs by up to \$10 million per annum and assist in offsetting the energy needs of new air conditioning installations across the State.

The department's material financial statement balances reflect our large school land and buildings portfolio across 1,258 schools, and the payment of salaries for our school, regional and central office full-time equivalent (FTE) employees who number in excess of 75,000. Supplies and services expenses were dominated by curriculum resources, school utility costs, and the maintenance of our large asset base.

The continuing COVID-19 health pandemic has not materially impacted the department's financial results. However, the department has continued to experience lower levels of international fee revenue stemming from a reduced international education program. There have also been limited reductions in expenditure in certain areas such as travel costs, these cost reductions were partially offset by additional costs in COVID-19 supplies and associated freight costs.

In accordance with section 77(2)(b) of the *Financial Accountability Act 2009*, I have provided the Director-General with a statement that the financial internal controls of the department

are operating efficiently, effectively and economically in line with section 54 of the *Financial and Performance Management Standard 2019*. As the Acting Chief Finance Officer, I have therefore fulfilled the minimum responsibilities as required by section 77(1)(b) of the *Financial Accountability Act 2009* (Qld).

Alison Mohr

A/Assistant Director-General, Finance, Procurement and Facilities Division and Chief Finance Officer

Table 2: Financial snapshot

Financial snapshot	2017–18 \$(000)	2018–19 \$(000)	2019–20 \$(000)	2020-21 \$(000)	2021-22 \$(000)
Controlled revenue					
Departmental services revenue	8 788 389	8 743 277	9 416 379	9 482 432	10 233 346
Other revenues	623 685	693 918	642 091	681 024	749 394
Controlled expenses	9 355 315	9 390 372	10 057 156	10 006 139	10 823 544
Operating surplus	56 759	46 823	1 314	157 317	159 196
Administered grants (state)	875 602	878 917	917 746	1 037 219	1 195 695
Capital outlays	609 490	932 954	1 158 950	1 162 642	1 326 104
Total assets	19 600 361	21 141 882	22 496 467	24 358 030	27 746 398
Total liabilities	901 837	1 059 762	998 135	1 161 644	1 447 456
Net assets/liabilities	18 698 524	20 082 120	21 498 332	23 196 386	26 298 942
	2017–18	2018–19	2019–20	2020-21	2021-22
Employee expenses (\$000)	6 600 850	7 031 481	7 603 666	7 691 693	8 087 572
Number of employees at 30 June (FTE)	72 341	73 741	73 971	75 297	75 267

Source: Department of Education Financial Statements

For a comprehensive set of financial statements covering all aspects of the department's activities, see the **financial statements** section of this annual report (from page 104). No totals have been adjusted for commercial-in-confidence requirements.

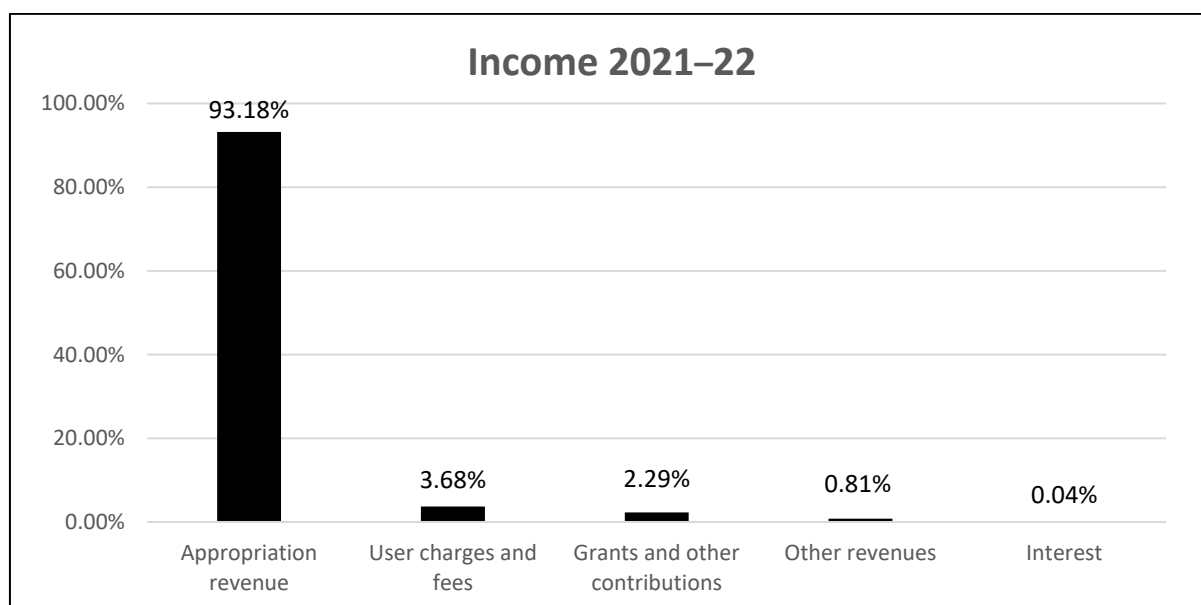
Our income—where the funds come from

The department received \$10.983 billion for our controlled operations, an increase of \$819 million from last year.

Departmental controlled services revenue (appropriation) increased by \$751 million. This was largely due to additional funding for state school enrolment growth, enterprise bargaining outcomes, the full year impact relating to the transfer of the Racing function as part of machinery of government changes effective December 2020 and increased Commonwealth Government funding under the National School Reform Agreement and associated Bilateral Agreement.

The department also received \$4.830 billion in administered funding which is an increase of \$616 million from 2020–21. Administered funding includes Commonwealth funding transfers to non-government schools, as well as state grants to statutory authorities, peak bodies for non-state schools and other entities, enabling them to deliver agreed services to Queenslanders.

Figure 1: Controlled Income, 2021-22



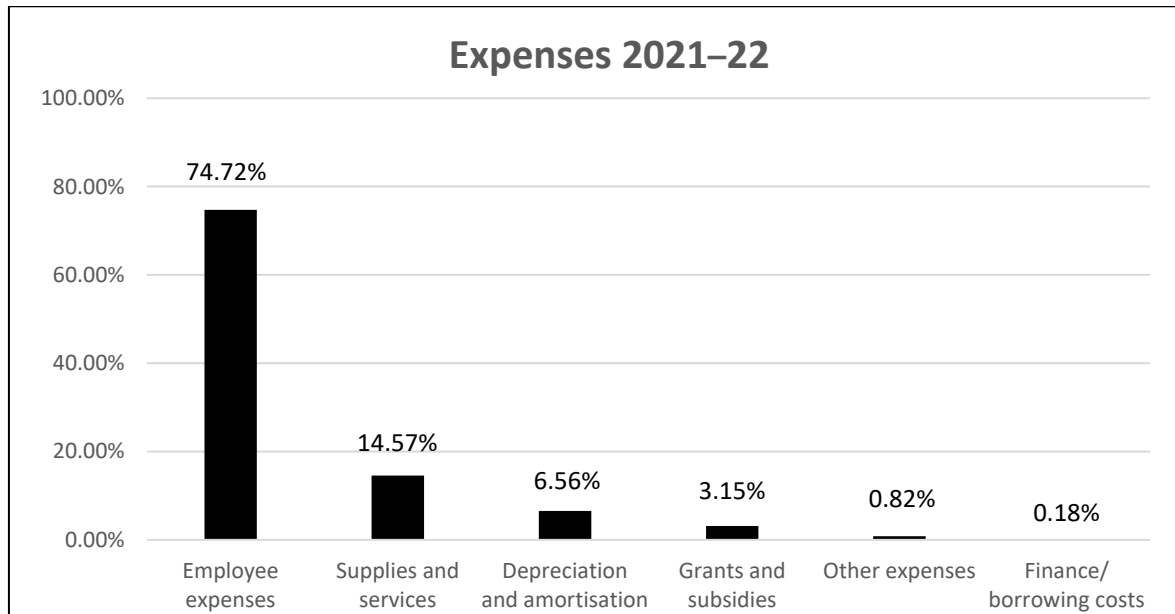
Source: Department of Education Financial Statements

Our expenses—how the funds are spent

The department's total controlled expenses for 2021–22 were \$10.824 billion, an increase of \$817 million from last year. Salaries and wages remain the agency's major expense component at 75 per cent of total expenses. Salaries and wages expenses have increased by \$396 million from 2020–21. This increase is in line with the agency's commitment to

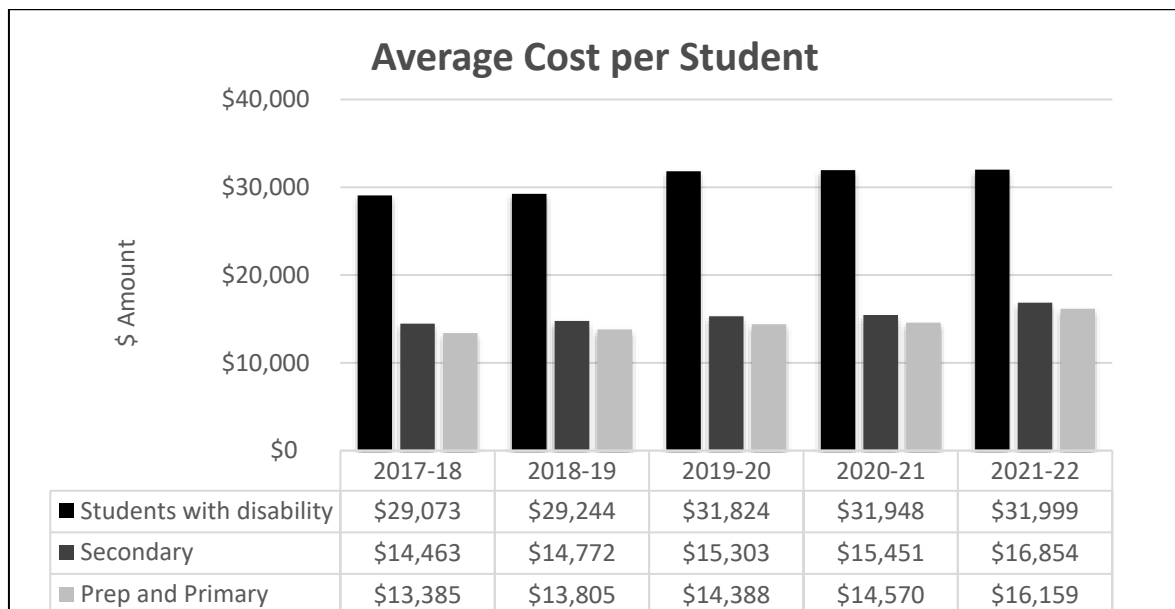
improve student outcomes by providing more teachers, teacher aides and wellbeing professionals in schools to focus on students' needs. It also supports delivery and management of the department's infrastructure program, and enterprise bargaining outcomes.

Figure 2: Controlled Expenses, 2021-22



Source: Department of Education Financial Statements

Figure 3: Average cost per student in state schools, 2021-22



Source: Department of Education Service Delivery Statements (SDS)

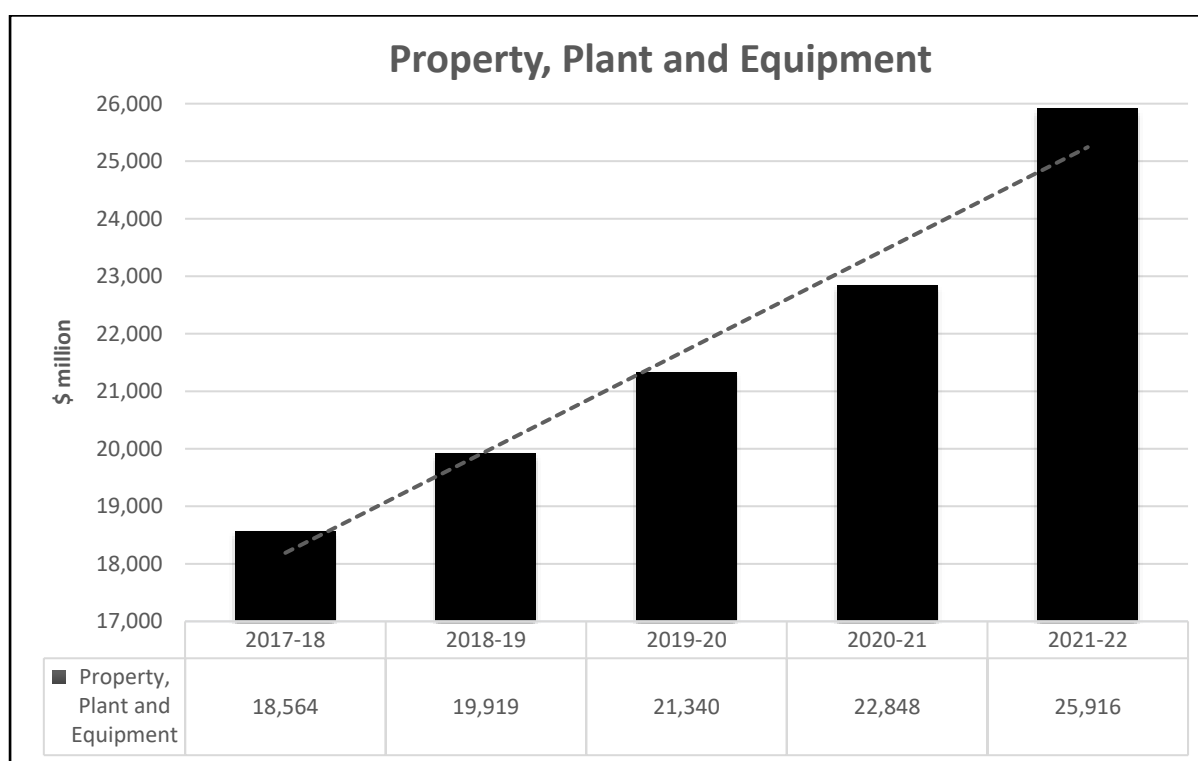
Our assets—what we own

The department held assets totalling \$27.746 billion at 30 June 2022, an increase of \$3.388 billion from 2020–21.

The majority of our assets are in land and buildings which are reported under the heading ‘*Property, plant and equipment*’. These assets increased by \$3.068 billion, mainly due to the accelerated capital works including the *Building Future Schools Program* and the impact of asset revaluations.

There was an increase in the department’s cash position which is mainly due to a deferred appropriation payment to Queensland Treasury and the timing of payments to creditors.

Figure 4: Value of property, plant and equipment



Source: Department of Education Financial Statements

Our liabilities—what we owe

The department held liabilities totalling \$1.447 billion at 30 June 2022, an increase of \$286 million from 2020–21. The majority of the department’s long-term financial liabilities relate to financing transactions emanating from Public Private Partnerships arrangements.

Our service area performance

Service area: Early childhood education and care

Strategic objective: A great start for all children

Quality early childhood education and care is critical to the learning and wellbeing of children from birth to 8-years. The department provides strategic leadership in early learning and child development, developing and implementing policy, adopting best practice, risk based-regulation, and investing in continuous quality improvement. Using evidence-based strategies, we work with the early childhood sector to ensure all children can access and engage in inclusive, quality early learning.

Kindy Uplift Pilot

In 2021–22, the Kindy Uplift Pilot was launched. This 3-year, \$40 million pilot will improve child educational outcomes and build educator capability in more than 400 pre-selected kindergarten services across Queensland from Term 2, 2022.

Kindy Uplift funding is allocated based on educational need and will strengthen children's access to, and meaningful participation in, the full range of kindergarten experiences. The pilot is targeting improved outcomes across 5 priority areas:

- social and emotional capability
- physicality
- thinking and responding
- oral language and communication
- access and inclusion.

In 2023, Kindy Uplift will be expanded to 930 services as part of a broader investment to reform kindergarten funding.

More information about Kindy Uplift can be accessed here:

<https://earlychildhood.qld.gov.au/funding-and-support/grants-tenders-and-funding/kindy-uplift-pilot>

Queensland Kindergarten Funding Scheme

We support universal access to kindergarten for all children in Queensland. Attending a quality kindergarten program provides lifelong benefits for children, especially those experiencing vulnerability and disadvantage.

Investment through the Queensland Kindergarten Funding Scheme (QKFS) to approved long day care and kindergarten services helps reduce out-of-pocket costs for families.

We fund programs specifically to increase the kindergarten participation of Aboriginal and Torres Strait Islander children, and children experiencing vulnerability and disadvantage. We also provide a kindergarten program at the Queensland Children's Hospital to support children undergoing treatment.

In 2021–22, the Queensland Government invested \$212.5 million into the QKFS, including \$177.3 million to continue providing universal access to early childhood education in the year before school. This funding also encompassed workforce funding, eKindy, transition to kindy, media campaigns and staffing.

From 2023, Queensland will replace the QKFS with a new kindy funding scheme to address improved access, affordability, inclusion and educational outcomes. The scheme includes the commitment that kindergarten in Queensland will be free or very low cost for our most vulnerable and disadvantaged children at both community and long day care kindergarten services.

State Delivered Kindergarten

The State Delivered Kindergarten program (SDK) seeks to ensure all children have access to a kindergarten program, regardless of where they live. In 2022, SDK expanded by a total of 34 schools to provide even more children with the opportunity to attend a face-to-face kindy program at their local state school.

Up to 800 children are expected to attend SDK in Queensland during the 2022 school year, including approximately 177 extra children across the 34 additional schools. Across the state there are now 134 SDK programs offered through 116 state schools or their campuses.

More information on SDK can be accessed here: <https://earlychildhood.qld.gov.au/early-years/kindergarten/state-delivered-kindergarten>

Early Years Places

In 2021–22, the Queensland Government invested \$28.3 million to support the ongoing operations of Early Years Places (EYP). An EYP is a 'one-stop-shop' where parents and

carers can access multiple services, or referrals to specialist services, for their children and themselves.

EYPs operate in more than 50 communities and are place-based and highly flexible to meet community needs. The types of services offered through EYPs include:

- early childhood education and care (for example, kindergarten and long-day care)
- parenting support (for example, home visits, playgroups, parenting programs, music and play therapy and family support services)
- child and maternal health services (for example, child health screening and allied health support such as speech therapy and immunisation).

Between January 2021 to December 2021, 12,035 children and 9,277 parents and carers accessed EYPs. Approximately 87 per cent of parents and carers reported improved engagement with their child because of the programs and activities provided and 80 per cent reported that the EYP assisted them to access other support services they needed.

More information on EYP can be accessed here: <https://earlychildhood.qld.gov.au/funding-and-support/rural-remote-and-indigenous-programs/early-years-places>

FamilyLinQ

In October 2021, we announced a partnership with The Bryan Foundation and commitment to develop and deliver two integrated school-based hubs – FamilyLinQ.

Designed to integrate government and community services, FamilyLinQ will connect education, health and community by providing safe, welcoming and inclusive spaces with a clear focus on improving health, education and life outcomes for children and their families.

Service area performance

Objective: Queensland children engaged in quality early years programs that support learning and development and strengthen successful transitions to school.

Description: Providing children with access to quality early childhood education and care, and strengthening children's transitions to school. Services include the establishment, funding and monitoring of kindergarten and integrated early years services, and regulation (including assessment and rating) of education and care services.

Table 3: Early Childhood Education and Care performance measures

Early childhood education and care	2021–22 Target/Est	2021–22 Actual
Service standards		
<i>Effectiveness measures</i>		
Proportion of Queensland children enrolled in an early childhood education program ¹	95%	98%
Proportion of enrolments in an early childhood education program: ¹		
Indigenous Children ^{1,2}	95%	105.5%
Children who reside in disadvantaged areas ^{1,3}	95%	80.2%
Proportion of children developmentally on track on four or more (of five) Australian Early Development Census (AEDC) domains	66%	67.1%
<i>Efficiency measure</i>		
Government expenditure per child – kindergarten ⁴	\$3,200	\$3,172

Notes:

1. The 2021–22 Target/Estimates represent the benchmarks set for kindergarten performance under the associated national agreement.
2. Results over 100 per cent are possible as the nationally agreed measure is the number of children enrolled (aged 4 or 5) divided by the estimated resident population of 4-year-old children.
3. The variance between the 2021–22 Target/Estimate and the 2021–22 Actual reflects the uptake by families in disadvantaged areas.
4. The 2021–22 Actual is based on the most recent data published in the *2022 Report on Government Services* which uses the previous financial year's expenditure data.

Service area: School education

Strategic objective: Every student succeeding.

We are committed to continuous improvement to lift educational performance for every state school student. We seek to empower lifelong learners through a student-centred approach, where every student can access a world-class education that is inclusive, focused on student need, and celebrates our diversity and learning success within a culturally safe environment.

Step up into Education initiative

For young children and families, the transition to school is a significant and exciting milestone. The *Step up into Education 2021–2024* initiative is a \$4 million investment over 4 years to support transitions to school by focusing on effective partnerships and best practice approaches to early years curriculum and pedagogy.

Schools selected are those with a demonstrated commitment to early years improvement. These spotlight schools will undertake inquiries into effective and evidence-informed approaches to enhance transitions into school.

More information on the initiative can be accessed here:

<https://education.qld.gov.au/schools-educators/ecec/step-up-into-education>

State Schools Improvement Strategy 2022-2026: Every student succeeding

The *State Schools Improvement Strategy 2022–2026* informs policies, decisions and actions to lift the performance of each child and student in our state schooling system.

Priorities for this reporting period included:

- success and wellbeing for all children and students as they transition through each stage of learning in an inclusive and equitable education system
- continuous improvement in the access to, and teaching, learning and assessment of, the Queensland Kindergarten Learning Guideline, the Australian Curriculum and senior syllabuses.

More information on the Strategy can be accessed here:

<https://education.qld.gov.au/initiatives-and-strategies/strategies-and-programs/state-schools-improvement-strategy>

Supporting students' futures

In Term 1 2022, the *Pathways to a successful future strategy* was launched, to prepare all students to successfully transition from school to further education, training or employment, with an emphasis on preparing 21st century learners for the jobs of the future.

To support schools, the *Pathways to a successful future hub* was established, providing a central platform for schools to engage with high-quality resources including reviews and data, and evidence-based activities, tools, and career education.

Through the strong commitment of schools and regions to support student success in their lives beyond school, in 2021, 97.4 per cent of Year 12 state school completers achieved a Queensland Certificate of Education (QCE) or Queensland Certificate of Individual Achievement (QCIA), exceeding the certification rate for students in all Queensland schools (95.4 per cent). This represents a 1.4 per cent increase in QCE/QCIA certification compared to 2020.

Every Aboriginal and Torres Strait Islander student succeeding strategy

In Term 4 2021, the revised *Every Aboriginal and Torres Strait Islander student succeeding strategy* was launched. Our vision is that every Aboriginal and Torres Strait Islander student will be supported in their learning, experience academic success, and feel a sense of belonging and connection to culture in their school community and classroom.

The aim of the strategy is to achieve improved outcomes through three priority areas:

- High expectations: Increase the proportion of students achieving C or above in English to 80 per cent; and reduce the number of students receiving multiple school disciplinary absences
- Connection to culture: Increase the proportion of educators who strongly agree that they are confident in embedding cultural perspectives in learning to 30 per cent
- Meaningful pathways: Increase the student retention rate for years 10 to 12 to 90 per cent.

More information on the strategy can be found here: <https://education.qld.gov.au/initiatives-and-strategies/strategies-and-programs/every-aboriginal-and-torres-strait-islander-student-succeeding>

First Nations languages

Approximately 100 state schools are working with Aboriginal and Torres Strait Islander peoples and communities to co-design language programs aligned to the Australian Curriculum for 27 different First Nations languages.

In 2021, the First Nations' languages teacher pathway project included a language teaching professional development workshop in Cairns attended by 47 staff from 27 schools, representing 18 different languages. The project also included a procurement process to contract an Indigenous Registered Training Organisation to pilot the delivery of Certificate II, III, and IV level First Nations' languages teacher training courses.

In Term 1 2022, the third round of the Indigenous Languages Grant, a collaborative program between the department and the Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships, saw 8 school Parents and Citizens' Associations receive grants to work with local communities to deliver language revival programs.

In Term 2 2022, 16 schools received a share of \$320,000 funding as part of the inaugural First Nations' Languages Program grant to co-design, co-plan and co-deliver Aboriginal and/or Torres Strait Islander language programs in schools with Language Owners, and the department released the inaugural state-wide *Aboriginal Languages and Torres Strait Islander Languages in state schools* survey.

Work continued on the development of the departmental *Indigenous Cultural & Intellectual Property (ICIP) Protocol for the teaching of Aboriginal languages and Torres Strait Islander languages in Queensland State Schools* and the *Culture and Knowledge Remuneration Framework* to support the learning of Australia's First Nations' languages in Queensland schools and to protect the cultural and intellectual property rights of Aboriginal peoples and Torres Strait Islander peoples.

Building Cultural Capability in State Schools

The *Building Cultural Capability in State Schools* initiative seeks to embed Aboriginal and Torres Strait Islander perspectives in relevant curriculum. The goal is to allow students to gain a deeper appreciation and understanding of Aboriginal and Torres Strait Islander peoples, while engaging in reconciliation, respect and recognition of the world's oldest, continuous living cultures.

Resources to support this initiative include:

- an actionable playbook for schools
- a reflection tool to help schools understand how they can improve cultural capability
- a professional development package and programs for school staff.

The Dandiiri school and community library helps preservice teachers, teachers and early childhood educators access resources created by, for and about Aboriginal and Torres Strait Islander peoples. The Dandiiri staff help build educators' confidence to share Aboriginal and Torres Strait Islander histories, cultures and stories in teaching and learning.

Supporting our rural and remote state schools

Since 2018, the *Advancing rural and remote education in Queensland state schools action plan* has delivered positive outcomes for staff, students and families in rural and remote Queensland. In 2021, our Centres for Learning and Wellbeing continued to provide professional learning and wellbeing support to rural and remote teachers and school leaders, both face-to-face and virtually.

This included delivery of over 40,200 hours of professional learning to teachers and school leaders, including: leadership development; mentoring and resilience building for new teachers and those new to rural and remote settings; coaching to mid and experienced teachers; and wellbeing support to staff, students and families.

In 2021, the Reading and Writing Centre collaborated with the Centres for Learning and Wellbeing to develop leadership capability in the inclusive teaching of reading and writing to support improvement for students in rural and remote schools.

Forty-three employee houses in rural and remote locations were refurbished, with a further 31 houses upgraded under the external upgrade program for 2021–22 and 595 residences internet enabled through the Housing Improvement program.

Other key actions include: the delivery of Take the Lead programs for aspiring rural and remote leaders; opportunities for urban teachers to experience living and working in a rural or remote community through the Teacher Experience program; and the training of parents and home tutors of School of Distance Education students to support their child's reading through the Partners in Learning program.

The action plan can be accessed here: <https://education.qld.gov.au/schools-and-educators/other-education/Documents/advancing-rural-education-qld-state-schools-action-plan.pdf>

Norfolk Island Service Delivery

In October 2021, the Australian and Queensland Governments entered into a partnership agreement to provide state-level services to Norfolk Island, which were previously provided by the New South Wales (NSW) Government.

During 2021–22, we:

- worked with the Australian Government to execute the Education Service Schedule and supported the application of Queensland education laws on Norfolk Island

- transferred 3 NSW Government teachers to the Queensland state schooling system and employed 10 teachers from Queensland
- entered an information sharing agreement with the NSW Government for secure student, staff and corporate data transfer
- collaborated with the Norfolk Council of Elders and Norfolk Island Central School Parents and Citizens' Association to enter a joint agreement to preserve, promote and revitalise the Norfolk language and culture program at the Norfolk Island Central School.

Supporting our LGBTIQ+ students

Queensland state schools are committed to providing a safe, supportive and inclusive environment where lesbian, gay, bisexual, transgender, intersex and queer or questioning (LGBTIQ+) students' wellbeing is nurtured and supported.

Schools are provided with a range of resources and support to achieve this. In 2022, we continued our partnership with True Relationships and Reproductive Health (True) to provide school and regional staff with access to expert advice and training about supporting LGBTIQ+ students.

We have dedicated departmental resources to assist schools, parents and students to create safe, supportive and inclusive environments for LGBTIQ+ students, including guidance materials, fact sheets, and a diversity policy template.

To support their wellbeing and mental health, students can access assistance and support from a range of services, including guidance officers, school-based youth health nurses, community liaison officers, student welfare workers, and youth support workers, as well as wellbeing professionals provided through the Student Wellbeing Package, outlined below.

Supporting resources for students can be accessed here:

<https://education.qld.gov.au/student/Documents/diversity-student-fact-sheet.pdf>

Supporting resources for parents can be accessed here:

<https://education.qld.gov.au/student/Documents/diversity-parent-fact-sheet.pdf>

Information about the advice, support and training that True can provide to staff in Queensland state schools can be accessed here:

<https://www.true.org.au/education/programs-resources/for-lgbtqi/capability-confidence-diversity-initiative>

Supporting student wellbeing

On 1 July 2021, a 3-year, \$106.7 million Student Wellbeing Package commenced as part of a Queensland Government election commitment to:

- employ up to 464 additional full-time equivalent (FTE) psychologists and similar professionals to ensure every Queensland state school student has access to a wellbeing professional at school
- pilot a program placing general practitioners (GPs) in 50 state schools with secondary-aged students one day per week.

As at 30 June 2022:

- a total of 92.28 FTEs were employed through the Student Wellbeing Package to support the provision of additional support for students' mental health in schools
- 27 of the 50 schools selected to participate in the GPs in Schools Pilot commenced providing a GP service to students in their school.

In 2021–22, \$250,000 was allocated to headspace to continue providing suicide prevention and postvention training to all new secondary Guidance Officers and build the capability of school staff in identifying and responding to early warning signs of students' mental health and wellbeing concerns.

Queensland Engagement and Wellbeing Survey

The Queensland Engagement and Wellbeing (QEW) Survey collects information from Queensland state schools to gain a better understanding of student engagement and wellbeing. The survey measures a wide variety of engagement and wellbeing indicators and student experiences at school.

The survey is offered to schools on a voluntary basis each year during Term 2 for students in grades 4 to 12. In 2022, more than 86,000 students from 436 schools participated, with school reports distributed in June.

This year, to make the survey more inclusive and increase the numbers of students sharing their experience of schooling, we began development of customised versions of the survey for students facing barriers to accessing the tool. We are using a co-design approach to include measures of the cultural aspects of wellbeing for Aboriginal students and Torres Strait Islander students.

New adolescent mental health and education facilities

As a response to the *Barrett Adolescent Centre Commission of Inquiry*, Queensland Health and the department have established new adolescent mental health facilities with integrated education programs for students aged 13–18 years:

- Jacaranda Place, Queensland adolescent extended treatment centre – a state-wide service based in Brisbane
- Yangah Adolescent Day Program, located in the Gold Coast
- Logan Adolescent Day Program, located across the whole Logan region.

The new adolescent mental health facilities form part of the department's state-wide hospital education model, which includes 22 education programs located in hospitals or health sites across Queensland.

The department is committed to educational delivery that provides students with chronic health or complex mental health needs specialised and appropriate educational support at all stages of their illness.

Supporting students with disability

The department remains committed to supporting the wellbeing and success of students with disability by providing inclusive and equitable education.

In 2021–22, the department finalised the implementation of the Queensland Disability Review's 17 recommendations. The final recommendation to review the students with disability resourcing model was completed in June 2022, with the public release of the new *Students with disability—reasonable adjustments resourcing model*.

The new model recognises all disabilities, applies to all state school settings and provides additional teachers and teacher aides based on the levels of adjustments students need to access and participate in education. To support early intervention, it also provides higher levels of resourcing for Prep students and for students with the most complex needs.

State schools will transition to the new model over 2023 and 2024 with the Queensland Government committing \$80.6 million to support the transition.

Guiding the next phase of reform is the *Every student with disability succeeding plan 2021—2025*. A key aim of the new plan is to support the wellbeing and success of every student with disability, committing to implementing 45 actions that focus on: building inclusive cultures; the capability of our staff; and collaboration with students, families and communities.

The plan can be accessed here: <https://education.qld.gov.au/student/Documents/every-student-with-disability-succeeding-plan.pdf>

Supporting the success of Deaf and hard of hearing students

In September 2021, the *Every Deaf and hard of hearing student succeeding 2021—2025 framework* was launched, coinciding with the International Week of Deaf People. The framework outlines that every Deaf or hard of hearing student receives quality, accessible education supporting improved outcomes, language access and enhanced wellbeing. Four key priorities underpin our plan and guide our actions:

- improving language and literacy
- providing access to appropriate quality pedagogy
- supporting effective transitions and early years programs
- increasing engagement and wellbeing of students, families, staff and communities.

The framework can be accessed here:

<https://education.qld.gov.au/student/Documents/every-deaf-hard-of-hearing-student-succeeding-framework.pdf>

Share the Dignity Partnership

On 1 July 2021, a 3-year, \$2.5 million Share the Dignity in Queensland Schools initiative commenced as part of a Queensland Government election commitment. In partnership with the Share the Dignity charity, this initiative supports students in 120 state and non-state schools to access free sanitary products at school through installation of Dignity Vending Machines. During 2021–22, Dignity Vending Machines were installed in 62 schools (53 state schools and 9 non-state schools).

The partnership provides all Queensland schools with access to the Period Talk education program. This program, aimed at students in Year 5 to Year 8, educates students about menstruation and the impact of periods.

As part of the 2022–23 Budget, the Government announced it will expand the initiative to provide all Queensland state schools, outdoor and environmental education centres and student residential facilities the opportunity to provide free sanitary products to students.

Homework Centres

In 2021–22, the rollout of free Homework Centres commenced across 120 Queensland state schools. This is part of an \$8 million commitment over 4-years to provide a safe, supervised environment for students to complete their homework and better support busy families.

Managed by school principals, Homework Centres provide a suitable learning environment where students from any year level can complete their homework before they go home from school. The Centres encourage good study habits, provide additional learning time for students with their peers, and provide participating students with a healthy snack.

A list of Queensland state schools hosting a Homework Centre can be accessed here: <https://education.qld.gov.au/initiatives-and-strategies/initiatives/homework-centres>

Reading and Writing Disorders Service at the Reading and Writing Centre

The department's Reading and Writing Centre provides specialist advice to parents and educators on the prevention, identification and support of reading and writing disorders, with a specific focus on dyslexia. A key part of the centre's work is to support schools to make informed, evidence-based decisions regarding the teaching and learning of reading and writing for all students, including students with disabilities, across all year levels and curriculum areas.

The centre's reading and writing disorders service operates an advisory line which provides specialist advice to parents, school leaders and educators about support and strategies for students with reading and writing disorders, including dyslexia and developmental language disorder.

State schools are allocated resources to support all students with disability to access learning. Schools can access the expertise of speech language pathologists, support teachers (literacy and numeracy) and guidance officers to develop a reader profile which identifies an individual student's strengths and challenges in reading and writing development.

School Performance Planning and data-informed practice

School leaders are encouraged to take a collaborative, inquiry-led approach in developing the strategic direction of their school.

In 2021– 22, the School Performance Policy suite was implemented in schools. The suite includes a policy and procedure; schedule of annual actions; and additional advice to support principals in school performance planning, monitoring, reviewing and reporting.

This assists school leaders to work with the school community to produce the short and long-term plans that outline the school's improvement agenda towards maximising the achievement and wellbeing of every student.

The policy is available at <https://ppr.qed.qld.gov.au/pp/school-performance-policy> and advice is provided to employees to support development of performance plans.

Schools of the future: A strategy for STEM in Queensland state schools

In 2022, the STEM Girl Power initiative returned to a face-to-face camp and regional activities widening awareness of learning and career pathways, building the skills of Year 10 students as STEM ambassadors and connecting students with positive and diverse role models across a range of cutting-edge STEM industries. The initiative has now directly reached 380 students with thousands reached across the state through regional activities during National Science Week.

The Premier's Coding Challenge showcases the state's best and brightest coders in Years 3 to 10 as students create digital solutions to real world challenges. The program has expanded to build partnerships with the tech industry through expert judges and mentoring sessions for winning students and their teachers to take their solutions to the next level.

The STEM Industry Partnerships Forum provides opportunities for the department to collaborate with the STEM industry, employers, government agencies and universities to develop a shared vision for STEM education in Queensland. The initiative has showcased examples of effective partnerships both primary and secondary state schools are creating to contextualise their STEM teaching and learning, develop the skills valued by industry and create STEM pathways for their students.

Queensland Virtual STEM Academy

The Queensland Virtual STEM Academy (QVSA) operates across a network of five selected Queensland state schools and is coordinated by the Queensland Academy for Science, Mathematics and Technology (QASMT) - Queensland's premier STEM specialist school.

QVSA courses expand and enhance STEM opportunities for highly capable students in Years 5 to 9 through enriching and challenging courses aligned to the Australian Curriculum. The courses aim to develop students' abilities to become curious inquirers, 21st century learners, and confident and capable digital learners.

In 2021, students participated in 55 Grand Challenge courses and 65 Skill Builder courses. Grand Challenge courses engage students as they deeply explore some of the biggest challenges of the 21st century and work collaboratively with other students and experts to develop STEM solutions. Skill Builder courses focus on developing deep discipline understanding, enhanced skills or specific approaches that are core to navigating and exploring the fields of STEM. Importantly, the learning is embedded in authentic contexts.

The QVSA also seeks to enhance opportunities and aspirations of female, Aboriginal and Torres Strait Islander, rural and remote and socio-disadvantaged students. In 2021, through its network of five host schools, QVSA provided 1,600 hours of enriched learning across 138

state schools (79 rural and remote) to 2,098 students (1,210 rural and remote; 192 Aboriginal students and Torres Strait Islander students; and 1,134 female).

Information about the Grand Challenge courses can be accessed here:

<https://qvsa.eq.edu.au/programs/grand-challenges>

Information about Skill Builder courses can be accessed here:

<https://qvsa.eq.edu.au/programs/skills-builders>

EDTV: State Schools Education Television

EDTV targets the engine room of school improvement — effective pedagogical practices, expert teaching teams and systematic curriculum delivery. EDTV provides on-demand professional development for teachers, resources, examples of school improvement and showcase of best practice to help scale up what works.

Since 2021, there have been 27 episodes released, comprising 140 videos, collaborating with 64 schools, across all 7 regions. There are currently 2,926 subscribers to the EDTV newsletter with 63,021 total views across the EDTV website and the department's YouTube channel.

School Online Reporting Dashboard

The School Online Reporting Dashboard (SORD) was launched across Queensland in 2021 to allow users to view and analyse the most recent school data at any time. This includes performance measures and more in-depth analysis of school data.

Since its inception the SORD community has grown to over 5,000 users across the state in schools, regions and corporate teams.

SORD is continuing to incorporate more data to meet user needs and deliver further benefits including the following enhancements:

- a new School Opinion Survey report to present annual survey data
- incorporating the QEW Survey into SORD providing greater visibility of student engagement and wellbeing data
- developing an Early Years K–2 report to bring together data from schools, kindergarten and early childhood services to support successful transitions and learning in the early years.

Service area performance

Objective: Queensland students engaged in learning, achieving and successfully transitioning into further education, training and work.

Description: Delivering Prep to Year 12 in Queensland state schools to prepare young people for successful transitions into further education, training and work administering funding to Queensland non-state schools.

Table 4: School Education performance measures

School Education	2021–22 Target/Est.	2021–22 Actual
Service area		
<i>Effectiveness measures</i>		
Year 3 Test—Proportion of students at or above the National Minimum Standard ¹		
All students:		
• Reading	95%	96.2%
• Writing	96%	96.2%
• Numeracy	96%	95.2%
Indigenous students:		
• Reading	87%	86.6%
• Writing	90%	86.8%
• Numeracy	88%	80.5%
Year 5 Test—Proportion of students at or above the National Minimum Standard ¹		
All students:		
• Reading	95%	94.8%
• Writing	90%	91.2%
• Numeracy	95%	94.6%
Indigenous students:		
• Reading	88%	80%
• Writing	77%	74.6%
• Numeracy	86%	78.2%
Year 7 Test—Proportion of students at or above the National Minimum Standard ¹		
All students:		
• Reading	95%	90.5%
• Writing	92%	83.4%
• Numeracy	96%	89.5%
Indigenous students:		
• Reading	88%	79.8%
• Writing	78%	65.1%
• Numeracy	91%	74%
Year 9 Test—Proportion of students at or above the National Minimum Standard ¹		
All students:		
• Reading	90%	82.9%

School Education	2021–22 Target/Est.	2021–22 Actual
<ul style="list-style-type: none"> • Writing • Numeracy 	86%	72%
Indigenous students:		
<ul style="list-style-type: none"> • Reading • Writing • Numeracy 	78%	68.6%
	69%	51.4%
	91%	81%
Proportion of Year 12 students awarded Certification i.e. Queensland Certificate of Education (QCE) or Queensland Certificate of Individual Achievement ²	98%	97%
Proportion of Year 12 students who are completing or have completed a school-based apprenticeship or traineeship or were awarded one or more of: QCE, International Baccalaureate Diploma (IBD) or Vocational Education and Training qualification ²	98%	97.4%
Proportion of students who, 6 months after completing Year 12, are participating in education, training or employment	88%	90%
Proportion of parents satisfied with their child's school	94%	91.8%
<i>Efficiency measure</i>		
Average cost of service per student:		
<ul style="list-style-type: none"> • Primary (Prep – Year 6) • Secondary (Year 7 – Year 12) • Students with disability³ 	\$16,113	\$16,113
	\$16,045	\$16,045
	New measure	New measure
<i>Discontinued measure</i>		
Average cost of service per student:		
<ul style="list-style-type: none"> • Students with disability⁴ 	\$31,994	\$31,999

Notes:

1. NAPLAN National Minimum Standard targets represent the aspirational goals for achievement against these measures and should be read in conjunction with other NAPLAN data, which show a broad improvement trajectory since testing commenced.
2. The 2021–22 Actual reflects data for 2021 graduates provided by the Queensland Curriculum and Assessment Authority as at February 2022.
3. The new measure for the Average cost of service per student: Students with Disability uses data collected via the Nationally Consistent Collection of Data on School Students with Disability and resources a greater number of students than the previous methodology.
4. This measure has been discontinued as the Department of Education transitions from its allocation methodology using data collected through the Education Adjustment Program. The measure has been replaced with a new measure with the same title.

Service area: Industrial relations

Strategic objective: Fair and safe workplaces and communities.

We foster a culture of fairness, safety and innovation in every Queensland workplace and community to promote economic prosperity, sustainability and social justice for a stronger Queensland.

We are committed to protecting the rights of workers and continue to work with industry to assist businesses to create a safe and healthy culture in Queensland places of work.

Claim farming ban and compensation for workers with terminal conditions

The passage of the Personal Injuries Proceedings and Other Legislation Amendment Bill 2022 (Qld) makes the Queensland workers' compensation scheme the first in Australia to specifically legislate against claim-farming activities.

Claim-farming involves third parties cold calling or approaching members of the public to engage lawyers to make compensation claims for their own financial benefit.

The Workers' Compensation Regulator has expanded compliance and enforcement powers to effectively prosecute claim farming offences. These are consistent across schemes, ensuring there are no weak points to be exploited by claim farmers.

The Bill also ensures workers with a work-related terminal condition can access terminal compensation when they most need it. Queensland is the only jurisdiction in Australia to offer broad ranging statutory terminal compensation of this nature.

Five-year Review of Queensland's *Industrial Relations Act 2016* (Qld)

In 2021–22, the *Five-year Review of Queensland's Industrial Relations Act 2016 – Final Report* and the *Queensland Government's Response* was released.

The independent review aimed to ensure Queensland's industrial relations jurisdictions, comprising mainly state and local government sectors, continue to be fair and balanced.

Areas reviewed included:

- workplace sexual harassment protections
- gender pay equity, casual and insecure work including setting minimum entitlements and conditions for independent courier drivers
- minimum employment standards
- effective representation of workers by unions and the collective bargaining framework.

The Final Report made 40 recommendations including amendments to the *Industrial Relations Act 2016* (Qld) to better reflect evolving community standards for the workplace. The Queensland Government accepted all the recommendations; with 36 in full and 4 accepted in principle.

The Final Report can be accessed here: <https://www.oir.qld.gov.au/sites/default/files/five-year-review-of-queenslands-industrial-relations-act-2016.pdf>

The Government's response to the Report can be accessed here: <https://www.oir.qld.gov.au/sites/default/files/ir-review-report-govt-response.pdf>

Electrical Safety Regional and Remote Projects

The Electrical Safety Regional and Remote projects are a direct result of research commissioned by the Electrical Safety Office (ESO) and undertaken by the Centre for Accident Research & Road Safety – Queensland (CARRS-Q). The research identified 6 local government areas that have the highest electrical injury rates per 100,000 population: Gladstone, Isaac, Mount Isa, Cloncurry, Hinchinbrook and Carpentaria. Key focus areas in these regions are contact with overhead lines, working near energised equipment, safety switches, unlicensed work, asbestos in switchboards and electrical equipment risks.

In 2021–22, the ESO delivered a targeted program in Mount Isa, Cloncurry and Hinchinbrook to 490 local industry, community, workers, contractors and apprentices. Inspectors also engaged with other industry and community organisations to evaluate the level of understanding and knowledge of electrical safety across regional and remote Queensland. This will inform future engagement to improve electrical safety outcomes for all Queenslanders.

Health and safety representative portal

Health and Safety Representatives (HSR) give a voice to workers in health and safety matters at the workplace and involve workers through participation and consultation.

In October 2021, Workplace Health and Safety Queensland (WHSQ) launched the Health and Safety representative portal to make it easier for People Conducting a Business or Undertaking (PCBU) to notify the regulator of their HSRs and deputies.

The portal makes it easier for a PCBU to enter details of their elected HSR or deputy HSR and maintain current records and details of their elected HSR and deputy HSR.

Service area performance

Objective: To improve the wellbeing of all Queenslanders by making Queensland safer and supporting fair and productive workplaces.

Description: This service area contributes to a fair, safe and productive Queensland through a range of activities, including:

- managing Queensland’s industrial relations framework; public sector bargaining; and Queensland’s participation in the national workplace relations system
- delivering work health and safety and electrical safety services
- providing advice and standards to keep Queenslanders safe at work
- delivering workers’ compensation services
- providing labour hire licensing regulation.

Table 5: Industrial Relations performance measures

Industrial Relations	2021–22 Target/Est	2021–22 Actual
Service: Industrial Relations		
Service standards <i>Effectiveness measures</i> Overall client satisfaction with inspectorate’s effectiveness and professionalism	90%	92%
Overall client satisfaction with the services and advice provided on public sector industrial relations	90%	96%
<i>Efficiency measures</i> Cost of Industrial Relations services per Queensland worker ¹	\$3.22	\$2.99
Cost of public sector industrial and employee relations per Queensland public sector worker ¹	\$6.70	\$6.15
Service: Work health and safety services		
Service standards <i>Effectiveness measure</i> Overall client satisfaction with inspectorate’s effectiveness and professionalism	90%	91%
<i>Efficiency measure</i> Cost of WHSQ services per Queensland worker ¹	\$36.34	\$30.56
Service: Electrical safety services		
Service standards <i>Effectiveness measures</i> Reduction in the number of reported serious electrical incidents over the year on a 5-year rolling average ²	5%	0.8%

Overall client satisfaction with inspectorate's effectiveness and professionalism ³	90%	--
<i>Efficiency measure</i> Cost of electrical safety services per person in Queensland ⁴	\$4.38	\$4.49
Service: Administration of the Industrial Court and Commission system		
Service standards <i>Effectiveness measures</i> Clearance rate of pending caseload ⁵	90%	80%
<i>Efficiency measure</i> Average cost of finalisation of a case in the Queensland Industrial Relations Commission and Industrial Court of Queensland ⁶	\$4,200	\$3,289
Service: Workers' compensation services		
Service standards <i>Effectiveness measure</i> Workers' compensation dispute rate	3.1%	2.8%
<i>Efficiency measure</i> Cost of Workers' compensation Regulator service per Queensland worker	\$20.43	\$19.57

Notes:

1. The variance between the 2021–22 Target/Estimate and the 2021–22 Actual is due to stronger than originally forecast employment growth.
2. The difference between the Target/Estimate and the Actual is change in the five year rolling average of the number of verified serious electrical incidents (SEIs) reported. SEIs are trending down overall, however the five year rolling average can spike in one year when a higher than usual number of SEIs are recorded. The Electrical Safety Office continues to educate and enforce compliance of electrical safety within industry and community with a long-term objective to reduce SEIs in Queensland.
3. The 2021–22 Actual for overall client satisfaction with inspectorate's effectiveness and professionalism cannot be presented. The survey had a very low response rate following the continued impact of the COVID-19 pandemic. Therefore, the result would not be representative of the Queensland population.
4. The variance between the 2021–22 Target/Estimate and 2021–22 Actual is due to lower than originally estimated resident population and higher than originally estimated Electrical Safety Office funding. The increase between the 2021–22 Target/Estimate and the 2022–23 Target/Estimate is due to increased funding for 2022–23.
5. The variance between the 2021–22 Target/Estimate and the 2021–22 Actual is due to the large increase in the number of matters filed.
6. The variance between the 2021–22 Target/Estimate and the 2021–22 Actual is due to the increase in the number of matters finalised during 2021–22.

Service area: Racing

Strategic objective: A sustainable racing industry in Queensland.

In 2021–22, the Queensland racing industry contributed approximately \$1.9 billion to Queensland's economy and supported nearly 14,000 jobs. The Queensland racing industry, across all three codes (greyhound, thoroughbred and harness), also continued to maintain operations during COVID–19 restrictions and lock-downs.

The Office of Racing oversees the administration of the *Racing Act 2002 (Qld)*, provides policy support on racing matters to the Minister for Racing, and administers funding to support the industry through Racing Queensland (RQ).

Country Racing Program

Racing is an important part of the social and economic fabric of many rural and regional communities in Queensland.

The Country Racing Program represents a commitment of \$105.6 million from 2017–18 to 2022–23, across the state. This funding enables RQ to sustain country thoroughbred racing with support of \$17.6 million per year.

Each year the Country Racing Program provides \$15 million to support prize money and bonuses, club meeting payments, jockey riding fees, superannuation, and WorkCover expenses. There is an additional \$2.6 million a year for country racing infrastructure.

Racing Infrastructure Fund

The Racing Infrastructure Fund provides for priority infrastructure projects to support the growth and sustainability of the Queensland racing industry, creating local jobs and contributing to Queensland's economic growth.

Major racing infrastructure projects receiving support in 2021–22 included:

- the Gold Coast Turf Club Tracks and Lights project
- the Sunshine Coast Turf Club synthetic track
- the Greater Brisbane Greyhound Centre near Ipswich.

Betting tax returns to racing

On 12 June 2021, the Government announced it would expand its commitment to racing with 35 per cent of revenue from the state's Point of Consumption betting tax to be returned to racing.

In 2021–22, the department delivered \$54.25 million to RQ under this commitment.

Service area performance

Objective: Administer the *Racing Act 2002* (Qld) and manage programs that support a viable, prosperous racing industry in Queensland.

Description: The service area:

- provides policy advice to government on the administration of the *Racing Act 2002* (Qld) and matters relevant to the commercial operation and sustainability of the racing industry
- administers programs related to the provision of Queensland Government funding to the racing industry.

Table 6: Racing performance measures

Racing	2021–22 Target/Est.	2021–22 Actual
Service area <i>Effectiveness measure</i> Percentage of country race meetings in the approved schedule that are conducted	90%	94%
Efficiency measure Average cost per hour of policy advice and support ¹	\$81.18	\$84.47

Notes:

1. The variance between the 2021–22 Target/Estimate and the 2021-22 Actual reflects changes in the pay classification level of the staff involved in the provision of policy advice and support for the Racing function.

Supporting services: Safe and capable people delivering our vision

We are committed to delivering our strategic goals in partnership with staff, communities and stakeholders, to build a diverse, capable and confident workforce and provide safe and responsive services across Queensland.

Principal Health and Wellbeing 2021–22 Action Plan

The *Principal Health and Wellbeing 2021–22 Action Plan* was launched, as part of the *Principal Health and Wellbeing Strategy 2020–2022*.

The Action Plan outlines 15 initiatives supporting principal health and wellbeing, including:

- continuing the Principal Hotline and Principal Complex Matters Referral Team
- providing new Management Foundations online training to support professional development
- providing the Principal Coaching and Support Service to build capacity in managing stress and improving resilience.

To learn more about the Action Plan, visit:

<https://education.qld.gov.au/initiativesstrategies/health-safety-wellbeing/Documents/phws-2021-22-action-plan.pdf>

Prioritising staff wellbeing

As one of the largest employers in Queensland, the benefits of supporting our people are far-reaching, at an individual, workplace level and community level. The *Staff Wellbeing Framework* takes a holistic wellbeing approach, to support us to support our staff and build a healthier workforce.

The following initiatives supported the framework in 2021–22:

- Regional Wellbeing Coordinators in all regions, to collaborate and determine staff wellbeing needs, develop action plans, and evaluate staff health and wellbeing
- *Stress Reduction and Wellbeing Program* made available for all staff, to help develop personal skills and techniques via mindful attentiveness training
- *Looking After Yourself* series, to support staff mental and physical wellbeing, including practical advice, information, training and podcasts.

We All Belong

The *We all Belong workplace inclusion and diversity framework* underpins inclusion and diversity across the department—valuing and embracing the different skills, knowledge and experiences staff bring to work.

Initiatives launched in 2021–22 as part of the framework include:

- a co-designed *Aboriginal and Torres Strait Islander Cultural Capability Framework*, which communicates to all employees that the workforce be inclusive and that cultural capability is ‘everyone’s business’
- a co-designed 3-year *Cultural Capability Action Plan*
- the *Aboriginal and Torres Strait Islander Identified Position Guideline* to improve representation of Aboriginal peoples and Torres Strait Islander peoples through identified positions
- an *All Kinds of Minds neurodiversity pilot*, which continues to establish recruitment pathways targeting the strengths and talents of a diverse workforce
- a Gender Pay Gap Audit and Gender Equity Audit as part of the *Pathways to Parity workforce strategy 2019–2021* to better understand gender equality in the department across key indicators
- a *Proud at Work Workforce Strategy* outlining how workplaces become welcoming, safe and inclusive for LGBTIQ+ staff and allies
- a partnership with Multicultural Australia to develop resources about how to create culturally safe and inclusive workplaces
- a Generational Diversity online module to cultivate workplace cultures where employees of all ages feel they belong and are valued
- a *Flexible by Design Framework 2020–2023*, which continues to provide capability to managers and leaders to create mutually beneficial flexible work approaches that align role and service delivery needs, team priorities and outcomes, and individual need.

As a result of the initiatives supporting the framework the department:

- participated in the Public Service Commission’s *Aboriginal and Torres Strait Islander Career pathway pilot*, with 6 non-frontline employees’ positions created
- achieved a ranking of first out of Australian national organisations benchmarked for the key area of Innovation in the Australian Network on Disability Access and Inclusion Index
- was certified as the only Queensland Government agency that is a Family Inclusive Workplace.

Engaging Communities: Empowering Futures

The *Engaging Communities: Empowering Futures Framework* seeks to develop sustained, respectful and inclusive engagement with Aboriginal and Torres Strait Islander peoples,

organisations and communities. It is underpinned by the National Agreement on Closing the Gap, Queensland Government Reconciliation Action Plan, the department's *Aboriginal and Torres Strait Islander Cultural Capability Action Plan* and the department's Commitment Statement to Aboriginal and Torres Strait Islander peoples.

The Engagement Framework aims to:

- foster respectful, high quality and culturally appropriate engagement between the department and Aboriginal and Torres Strait Islander peoples and communities
- invite and empower Aboriginal and Torres Strait Islander peoples and communities to inform, collaborate and co-design initiatives with the department
- support departmental staff to engage with Aboriginal and Torres Strait Islander children, students, families, stakeholders and communities.

In 2021–22, plans were developed in partnership with Aboriginal and Torres Strait Islander employees, students, parents and community members to support implementation of the Engagement Framework.

A copy of the Framework can be accessed here:

<https://indigenousportal.education.qld.gov.au/strategies/Documents/engaging-communities-empowering-futures.pdf>

Domestic and Family Violence

The department maintained its White Ribbon Workplace Accreditation, which is part of an organisational commitment to a workplace culture that does not accept domestic and family violence, promotes gender equity, and supports employees affected by domestic and family violence.

A range of communication and educational materials has been developed to ensure employees can recognise and respond to domestic and family violence as it presents. The '*Recognise, Respond, Refer*' training package, released in 2021, helps employees recognise the signs of a colleague who may be impacted by domestic and family violence, and how to assist them.

All employees also have 24-hour access to targeted support services through the department's Employee Assistance Program. Principals and staff with supervisory responsibilities also have access to the Manager Hotline, which provides advice on how to best support staff impacted by traumatic events or experiencing distress.

Safety Framework review

The *Safety Framework Review Project* was established in 2021. The Review seeks to enhance the identification, oversight, management and control of whole of department safety risks and hazards, as well as ensuring due diligence responsibilities and workplace health and safety obligations are understood and met.

In 2021–22, we restructured our department-wide Health, Safety and Wellbeing Committee and established a Peak Union Health Safety and Wellbeing Committee.

We also completed 4 reviews focused on our risk management framework, governance, communication and consultation, and policy and procedure reform. Work has commenced to implement recommendations from these reviews, which will ensure our systems, tools and culture promote the highest standards of safety for our most important asset: our people.

Child and Youth Risk Management Strategy

The department's annual *Child and Youth Risk Management Strategy* (CYRMS) was released in January 2022. As an organisation regulated by the blue card system, the department is required to develop, implement and maintain a child and youth risk management strategy that addresses 8 mandatory requirements. This is to ensure any potential risks of harm to children and young people are identified and that strategies are implemented to mitigate and minimise the identified risks.

The CYRMS can be accessed here: <https://ppr.qed.qld.gov.au/attachment/child-and-youth-risk-management-strategy.pdf>

Occupational violence and aggression prevention

Everyone has the right to be safe at work. The *Occupational Violence and Aggression Prevention Strategy* (the OVAP Strategy) seeks to build a culture of violence prevention that involves staff, parents, carers and students.

The OVAP Strategy is underpinned by the *Action plan 2021–22 and beyond*. Actions delivered include:

- the *Safe and Respectful School Communities* communication campaign to raise awareness of occupational violence in schools
- the *Parent and Community Code of Conduct* which outlines how parents, carers and visitors should conduct themselves while on school grounds, at school events or engaging with other members of the school community

- an Occupational Violence and Aggression (OVA) Incident support and response process and guide which provide step-by-step actions to support staff affected by OVA.

The OVAP Strategy can be accessed here:

<https://education.qld.gov.au/initiativesstrategies/Documents/occupational-violence-aggression-prevention-strategy.pdf>

The *Safe and Respectful School Communities* campaign can be accessed here:

<https://education.qld.gov.au/parents-and-carers/safe-and-respectful-school-communities>

Teacher Supply, Attraction, Recruitment and Mobility

Like all jurisdictions across Australia, Queensland is experiencing challenges when it comes to the supply of teachers.

The department has extensive measures in place and in the development to ensure the best chance of addressing this challenge. Resourcing all state schools is a priority for the department.

We have maintained a strong focus on attracting, sourcing and recruiting the workforce we need for our schools across Queensland. Key initiatives in the reporting period include:

- launching the Teacher Rapid Response Team to mobilise state school teachers in South-East Queensland to fill critical vacancies in high priority locations
- the *It's your move* campaign, which targeted recruitment for the 2022 school year
- reviewing teacher recruitment processes, with a focus on supporting better teacher recruitment outcomes for schools, regions and candidates
- the Teach Queensland and Teach Rural Career Fairs, which attracted over 1,000 attendees
- the department's Teacher Mobility program, which supports the movement of our teaching workforce, provides opportunities for all school communities to have access to experienced teachers and supports the breadth of teacher capability.

The department continues to offer incentives and compensation benefits to teachers as part of the *Recognition of Rural and Remote Service Scheme*, such as additional paid discretionary leave, and additional payments and allowances.

Turn to Teaching Internship Program

The new *Turn to Teaching Internship program* seeks to attract existing professionals to gain teaching qualifications to fill positions in rural and remote areas or priority leaning areas including STEM (Science, Technology, Engineering, Mathematics), English, Languages other than English and special education subject areas.

The department has partnered with Griffith University and the University of Southern Queensland to identify the initial cohort, following an expression of interest process.

The program aims to provide 300 aspiring teachers with:

- a \$20,000 scholarship in the first year of the full-time postgraduate Initial Teacher Education (ITE) program to support expenses
- a paid internship (full-time) in a Queensland state school with reduced teaching load (50 per cent) during the second year of the postgraduate ITE program
- a supervising teacher, mentor and access to a community of practice for interns to share experiences
- an offer of permanent employment (subject to meeting the program conditions) as a teacher in a priority subject area or region.

At the commencement of the 2022 school year, 65 aspiring teachers began the program.

Further information about the program can be accessed here:

<https://teach.qld.gov.au/scholarships-and-grants/turn-to-teaching-internship-program>

Employing additional teachers and teacher aides

More than 6,100 teachers and 1,100 teacher aides will be employed over the next four calendar years to meet the teaching needs. As at 30 June 2022, 2,986 new full-time equivalent (FTE) teachers and 1,152 new FTE teacher aides were employed as part of this commitment. This includes:

- 1,662 FTE new teachers and 665 FTE new teacher aides in the 2021 calendar year
- 1,324 new FTE teachers and 487 new FTE teacher aides in the 2022 calendar year.

Learning and development

The department provides learning programs and resources to ensure staff have opportunities to upskill, develop, and build their capability. Staff engagement and satisfaction with these programs remains high, with 90 per cent of participants stating they would recommend courses to others and 96 per cent confident about applying skills learned.

In 2021–22, processes for managing and completing mandatory training were significantly improved, resulting in:

- 92,070 completions of the 2022 Mandatory All-Staff Training and Management Foundations programs, equating to a 97 per cent completion rate
- 84,102 completions of the Student Protection program
- 64,515 completions of the Curriculum Activity Risk Assessment program.

In addition to mandatory training, the department launched a OneInduction program in January 2022, which provided 4,650 new employees with a welcome pack containing tailored information to help them navigate their start in the department.

We also increased professional development opportunities through:

- the launch of the Professional Development Upskilling Library, which has been accessed by over 10,000 unique users
- the delivery of 408 short courses and workshops covering topics such as team building, communication and management skills, problem solving/decision making, and resilience building, with 4,364 attendees across Queensland.

The Beginning teacher learning suite has been established for preservice, beginning and early-career state school teachers to support increased retention during the first 3 to 5 years in the profession. It provides an integrated, blended-learning approach to support teachers through foundational programs focused on building confidence and skills. These programs are co-designed with subject matter experts and contextualised for Queensland.

The ongoing work of the Teacher Learning Centres (TLC) is also supporting beginning teachers, early-career teachers, supervising preservice teachers, mentors, school leaders and aspiring school leaders. In 2021–22, 2,326 beginning teachers attended TLC-delivered regional inductions and reconnect events.

Programs have also been delivered for a broader range of staff, including our cleaners, teacher aides, science technicians, community education counsellors, business managers, administration staff and school officers. Through these programs, employees have been able to build new competencies, achieve recognised prior learning, and access quality learning opportunities.

Supporting services: Building Queensland communities

We are committed to investing in our communities to continue giving Queensland children a great start, and providing young people with world-class learning facilities, no matter where they live.

Infrastructure investment

The department's education infrastructure program is delivering the largest investment in state school infrastructure in the history of Queensland. This includes progress of the Queensland Government's election commitments to deliver: school halls and new classroom blocks; performing arts centres; upgrades to learning environments; and smaller projects, such as amenity block refurbishments, playground upgrades and improved accessibility.

The infrastructure highlights in 2021–22 include:

- increasing capacity across our state school network equivalent to more than 530 additional classrooms
- maintenance, modernisation and repurposing of education infrastructure across our asset base comprising of 42,000 structures
- renewal and refurbishment of school facilities to ensure all students are provided with fit-for-purpose learning environments, such as contemporary specialist spaces.

New schools to meet community needs

Planning for new schools involves considering the capacity of the existing network, ability to expand existing schools, growth in local student population, and land availability.

During 2021–22, three new state schools officially opened:

- Everleigh State School, Greenbank
- Nirimba State Primary School, Caloundra South
- Coomera State Special School, Coomera.

These schools represent a \$200 million infrastructure investment, supporting almost 600 full-time jobs during construction.

Advancing Clean Energy Schools (ACES) program

The ACES program helps schools reduce their energy costs, support job growth in the renewables industry, reduce the carbon footprint of state schools and support local businesses and contractors.

The \$47.83 million spent in 2021–22 is part of a three-year, \$168.1 million government commitment (2020 to 2024) to support over 800 state schools to install energy efficient systems and measures.

Schools taking part in ACES receive a detailed facilities study to determine energy usage and identify the energy conservation measures (for example, solar, LED lighting, etc.) most effective for reducing overall energy consumption.

Cooler Cleaner Schools Program (CCSP)

From 19 April 2022, every classroom, library and staff room in every Queensland state school was air conditioned as part of a 4-year, \$477 million government commitment under the CCSP.

Successful delivery of the CCSP equates to approximately 10,000 spaces in 649 state schools being cooler and more comfortable learning environments for students, teachers and school communities.

The work was initially scheduled to conclude at the end of June 2022, but was completed early before the start of Term 2, 2022, with \$92.26 million spent in 2021–22.

School Refresh Program

In 2021–22, the department co-invested \$40.8 million with schools under the School Refresh Program. This enabled over 800 schools, built before 2012, to undertake maintenance work and improvements, including:

- painting, flooring and furniture replacement
- tree trimming and roofing maintenance (including gutters and downpipes)
- playgrounds and sporting equipment
- plumbing and joinery
- grounds maintenance.

Bandwidth Upgrade Project

We are creating greater equity and access to technology, as part of an almost \$190 million Queensland Government commitment to make internet speeds faster for our state schools.

The Bandwidth Upgrade Project (BUP) commenced in April 2022 and will ensure that by 2026 there will be:

- upgrades to every schools' broadband connection
- transmission facilities at approximately 300 locations

- 40 times more bandwidth than the previous standard during the rollout phase, followed by a 200 times uplift of the previous standard during the final phase.

Digital access and inclusion is one of the most important drivers of positive education outcomes for students. For some of our schools, particularly in rural and remote Queensland, this will be the first time they are connected to fibre optic cable.

The BUP will ensure that schools will be able to adopt the latest in digital technologies, supporting the delivery of world-class modern education in Queensland state schools.

Governance – human resources

Workforce profile

As at 30 June 2022, we had:

- 94,636 employees or 75,267.1 FTE
- 2.8 per cent of the total workforce providing corporate services
- approximately 0.5 per cent of the total FTE staff employed as senior officers, senior executive officers, miscellaneous workers or trainees
- a permanent retention rate of 93.4 per cent.

No redundancy, early retirement or retrenchment packages were paid during the period.

Table 7: Workforce profile data

	FTE
Total FTE for the Department of Education	75,267.1

Table 8: Target group data¹

Gender	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Woman	74,322	78.5%
Man	20,145	21.3%
Non-binary	169	0.2%
Diversity Groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	74,322	78.5%
Aboriginal Peoples and Torres Strait Islander Peoples	2,508	2.7%
People with disability	4,905	5.2%
Culturally and Linguistically Diverse – Born overseas	1,672	1.8%
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)	2,512	2.7%

-	Number (Headcount)	Percentage of total Leadership Cohort (Calculated on headcount)
Women in Leadership Roles ²	755	53.1%

Notes:

1. To ensure privacy, in tables where there are less than 5 respondents in a category, specific numbers should be replaced by <5
2. Women in Leadership Roles are considered those positions that are Senior Officer and equivalent and above.

Table 9: Workforce by type of employment

Employment category	% of workforce
Permanent employee	83.5%
Temporary employees	12.5%
Casual and contract employees	4.0%
Total	100.0%

Table 10: Workforce by occupational group¹

Occupational Group	% of workforce ²
Teachers	63.4%
Teacher Aides	14.3%
Public Servants	13.7%
Cleaners	6.3%
Schools Officers	1.7%
Other	0.5%
Total	100.0%

Notes:

1. Employee numbers are based on quarter 2, 2022 Minimum Obligatory Human Resource Information (MOHRI) point-in-time data. MOHRI FTE data for fortnight ending 19 June 2022.
2. Percentage total 99.9 per cent rounded up to 100%

Governance— risk management and accountability

Governance refers to the structures and processes to set the strategic direction and manage operations to achieve strategic objectives, manage risk, discharge accountability obligations and deliver outcomes for Queensland children, students, families and the community.

Human rights

We are committed to creating a stronger, fairer Queensland by respecting, protecting and promoting human rights in everything we do.

During 2021–22, the implementation of the *Human Rights Act 2019* (Qld) continued with a focus on building employee awareness and understanding, and strengthening capability to make decisions in accordance with human rights. Some of the actions taken to further the objectives of the *Human Rights Act 2019* (Qld) included:

- providing human rights training across the department, including a human rights module as part of mandatory all staff training
- presenting information on human rights obligations as part of principal induction programs and an event for teachers' aides and early childhood educators
- supporting a commitment to human rights by ensuring consideration of human rights takes place as part of both decision-making and the development or review of all policies and procedures
- releasing a new Students with disability— reasonable adjustments resourcing model, which resources schools based on the adjustments students with disability need to access and participate in education on the same basis as their peers without disability, in support of human rights of recognition and equality before the law and the right to education
- balancing human rights considerations in legislative reform, including the Personal Injury Proceedings and Other Legislation Amendment Bill 2022 to protect vulnerable groups from claim-farming
- reviewing more than 20 policies, procedures, programs and practices, including the *Student dress code procedure*, *Student discipline procedure*, *Cancellation of enrolment procedure* and *Refusal to enrol – risk to safety or wellbeing procedure*

- considering human rights requirements when developing the P-12 Curriculum assessment and reporting framework, including embedding examples of how human rights apply to schools' work in capability development sessions to ensure staff understand their obligations
- adding responsibilities to consider human rights in key integrity resources, including the Conflict of interest procedure and Recruitment and selection policy and procedure.

During 2021–22, 6 human rights complaints were assessed as upheld/substantiated (either in full, or in part) and an action or decision found to be incompatible with human rights. These complaints were managed in accordance with our complaints policies and procedures. Action taken for substantiated complaints may include the department overturning a decision, giving an apology, changing a practice or process, providing a service not previously provided or addressing or referring the issue for system improvement.

Customer complaints management

We are committed to responding to customer complaints in an accountable, transparent, timely and fair way that is compatible with human rights. Customer complaints are managed in accordance with the customer complaint management framework, policy and procedure.

Further information and resources about how customer complaints are managed, including a report on customer complaints for 2021–22 and the framework, policy and procedure, are available here: <https://qed.qld.gov.au/contact/customer-compliments-complaints>

Information systems and recordkeeping

We maintain an Information Management Toolkit site as a one-stop resource to better manage our information. Continuously improving our information management practices supports us to leverage trusted information in accordance with legal and ethical obligations.

During 2021–22 the following activities improved recordkeeping practices:

- conducting a records management maturity assessment, comparing against best practice and identifying areas for improvement
- investigating digital documents systems, and identifying improvements to ease the transition from paper-based records to digital recordkeeping
- revising the record disposal program, and preparing for a lifting of the department's disposal freeze.

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 security risk position.

Risk management

The department's Enterprise Risk Management Framework (ERMF) is a comprehensive approach to identifying, assessing, and treating risk based on the department's risk appetite within the context of our risk environment, and provides a solid foundation to enable staff to better understand risk and be more confident in applying it to their daily work and decision-making.

Our *Enterprise risk management policy* supports the department's approach to risk management as set out in the ERMF and is compliant with the Australian Standard on Risk management – Guidelines (AS/NZS ISO 31000:2018). Our *Enterprise risk management procedure* sets out a consistent approach for managing risk across the department.

Our Executive Management Board are informed of risk management across the department through a quarterly risk profile as part of the reporting obligations under the *Financial and Performance Management Standard 2019* (Qld).

The Framework can be accessed here: <https://ppr.qed.qld.gov.au/attachment/enterprise-risk-management-framework.pdf>

Audit and Risk Management Committee

The Audit and Risk Management Committee (ARMC) provides independent advice to the Director-General to help fulfil his responsibilities under the *Financial Accountability Act 2009* (Qld).

The ARMC meet at least quarterly and has given due consideration to all audit recommendations by the Queensland Audit Office (QAO) in accordance with its Terms of Reference. A full list of QAO audits relevant to the department is included under the heading, '**External Scrutiny**' (see pages 62-63).

Details about our ARMC, including membership and a description of the committee's role, functions, remuneration and achievements, are available in **Appendix D**.

Internal audit

Internal Audit contributes to improved internal service delivery by identifying improvements in risk management, control and governance processes. Areas of focus for Internal Audit include information systems, frontline service delivery areas, and programs and projects.

Internal Audit's charter aligns with the International Standards for the Professional Practice of Internal Auditing and the *Financial Accountability Act 2009* (Qld), which ensures audit activities are effective, efficient and economical.

Internal Audit develops a 6+6 Month Audit Plan, which is informed by departmental priorities, strategic and operational risk and stakeholder consultation. The plan is endorsed by the ARMC and approved by the Director-General.

During 2021–22, Internal Audit finalised:

- 187 school audits including full scope and follow-up audits
- 205 school health checks
- 14 general and operational audits
- 2 information system audits
- 1 grant acquittal
- 11 payroll verification reviews
- 4 operational audits for the Office of Industrial Relations.

Education Improvement Branch

The Education Improvement Branch (EIB) supports the department in driving education improvement for children and young people across Queensland.

The EIB supports continuous improvement, accountability and system-wide collaboration across Queensland's state schools and education centres through school, regional and system reviews that are informed by the Australian Council for Educational Research *National School Improvement Tool* evaluation framework.

Every Queensland state school and centre is reviewed at least once every 4 years.

In 2021–22, the EIB:

- reviewed 285 Queensland state schools and centres
- conducted two regional reviews and three system reviews
- undertook more than 200 school check-in visits as part of the priority support case management process.

Further information about school reviews, including professional learning programs for school, regional and corporate staff, is available on the school reviews website

<https://schoolreviews.education.qld.gov.au/>

External scrutiny

The department is subject to several external reviewers established by legislation that provide independent advice, assurance and observations of our performance to our customers, stakeholders, and the community. The following reviewers produced reports relevant to the department.

Queensland Audit Office

The Auditor-General is an independent officer of parliament, appointed for a fixed seven-year term. The QAO enables the Auditor-General to fulfil this role under the *Auditor-General Act 2009* (Qld) by providing professional financial and performance audit services to both parliament and the public sector on behalf of the Auditor-General.

The following QAO reports include findings and recommendations applicable to the department:

- Report 1, 2021–22: Enabling digital learning
- Report 4, 2021–22: 2021 Status of Auditor-General’s recommendations
- Report 13, 2021–22: State finances 2021
- Report:14: 2021–22: State entities 2021
- Report 16: 2021–22: Contract management for new infrastructure
- Report 18: 2021–22: Enhancing government procurement
- Report 19: 2021–22: Education 2021.

The above reports can be accessed here: <https://www.qao.qld.gov.au/reports-resources/reports-parliament>

Office of the Information Commissioner

The Office of the Information Commissioner is Queensland’s independent statutory body established under the *Right to Information Act 2009* (Qld) and the *Information Privacy Act 2009* (Qld) to promote access to government-held information and to protect people’s personal information held by the public sector.

The following report is applicable to the department:

- *Administrative access to information—How the Department of Education manages access to documents held in schools.*

The above report can be accessed here: <https://www.oic.qld.gov.au/about/our-organisation/key-functions/compliance-and-audit-reports>

Crime and Corruption Commission

The Crime and Corruption Commission is a statutory body set up to combat and reduce the incidence of major crime and corruption in the public sector in Queensland. Its functions and powers are set out in the *Crime and Corruption Act 2001* (Qld).

The following report is applicable to the department:

- *Perceptions of corruption and integrity in Queensland State Government departments.*

The above report can be accessed here: <https://www.ccc.qld.gov.au/publications>

Statutory bodies and portfolio entities

Statutory bodies supported by the department, including universities and grammar schools, prepare their own annual reports. For other statutory bodies and portfolio entities that we support, information including membership, purpose and reporting requirements is available at <https://governmentbodies.premiers.qld.gov.au/departmentsearch.aspx> and <https://qed.qld.gov.au/publications/reports/annual-report>

Open data

A number of reporting requirements for the department are published online on the Queensland Government's Open Data portal in lieu of inclusion in this report, including:

- consultancies
- overseas travel
- Queensland Language Services Policy.

The Open Data portal can be accessed here: <https://data.qld.gov.au>

Appendix A – Performance measures

A great start for all children

Participation

Proportion of Queensland children enrolled in an early childhood education program

Figure 5: All Queensland children

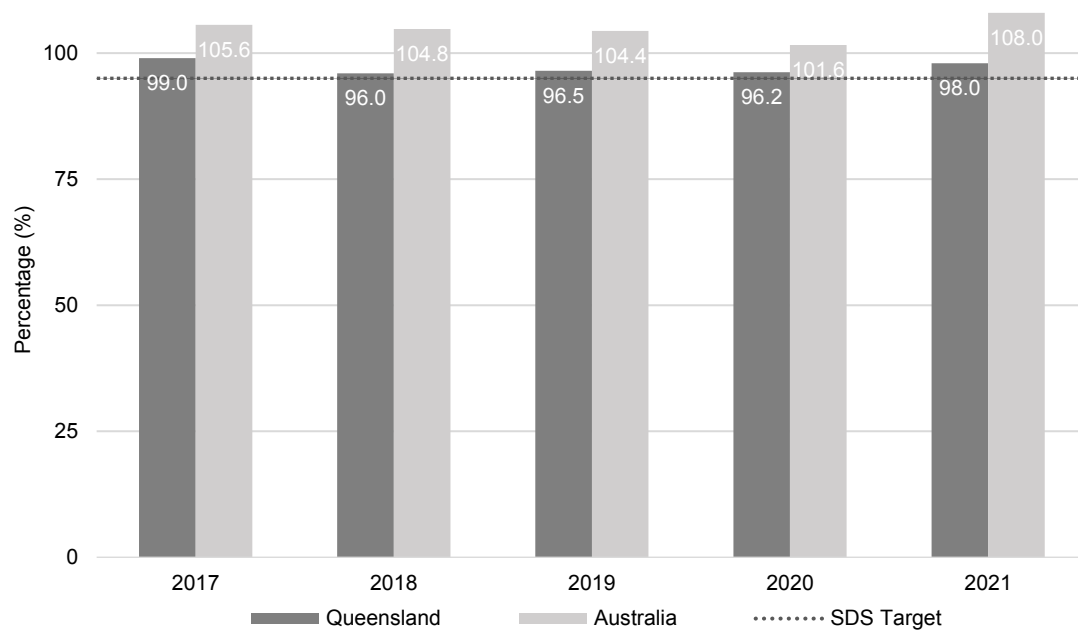


Figure 6: Aboriginal and Torres Strait Islander children

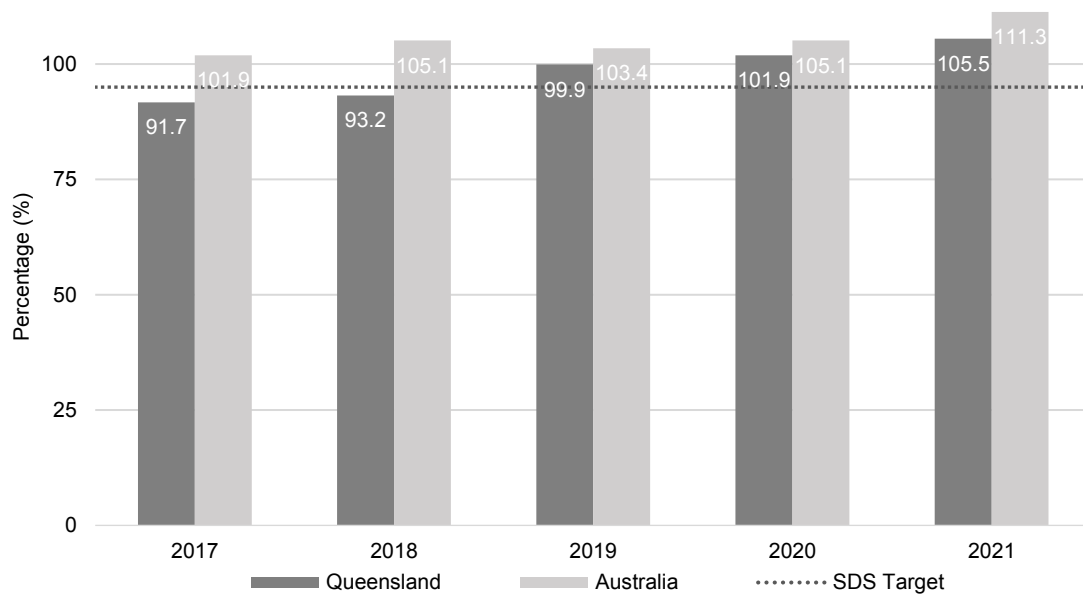
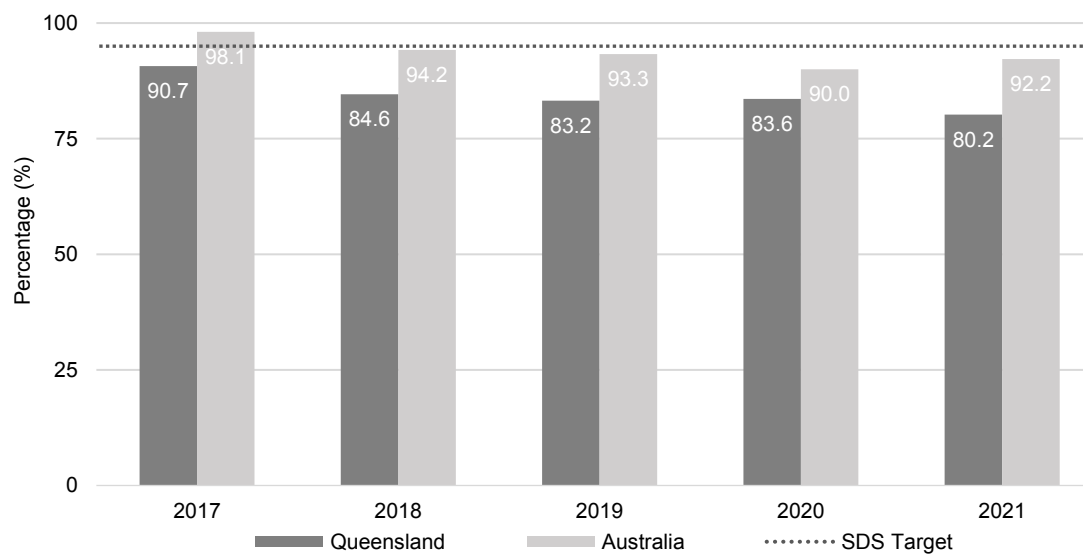


Figure 7: Children who reside in disadvantaged areas



Notes:

Source: Australian Bureau of Statistics (2021) *Preschool Education, Australia*. SDS Target: Service Delivery Statement target for the latest reporting period.

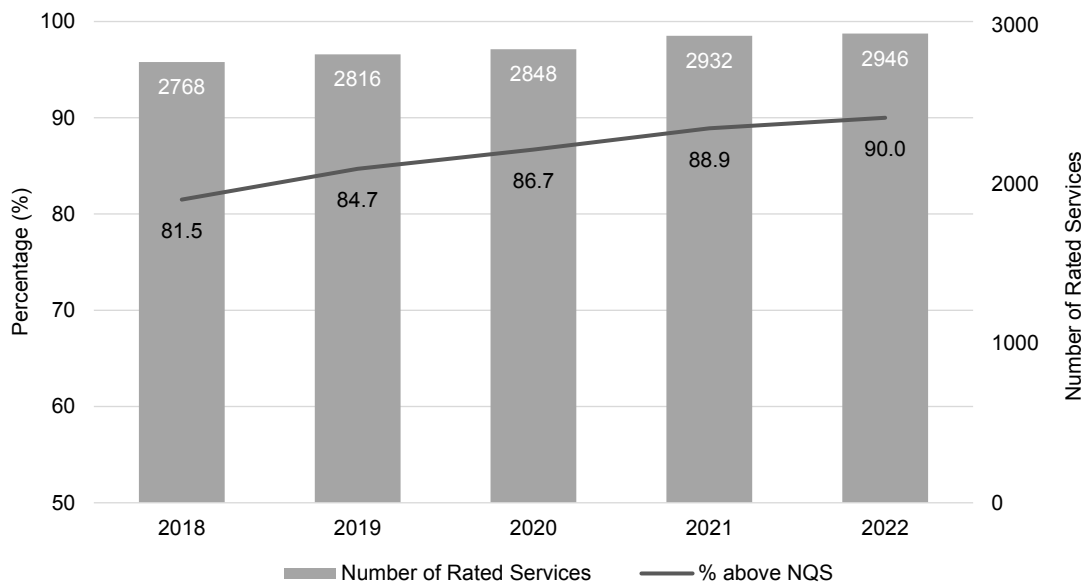
Early childhood education program: a quality play-based program in accordance with the Early Years Learning Framework and the National Quality Standard delivered by a degree-qualified early childhood teacher.

Results over 100 per cent are possible as the nationally agreed measure is the number of children enrolled (aged four or five) divided by the estimated resident population of four-year-olds.

The 2018 and 2019 Kindergarten participation data was re-released by the ABS to correct an error in the linkage process. No adjustments have been made to the 2017 data. As such any comparisons of the data prior to 2018 should be interpreted with caution.

Proportion of assessed and rated services meeting or above the National Quality Standard

Figure 8: Quality

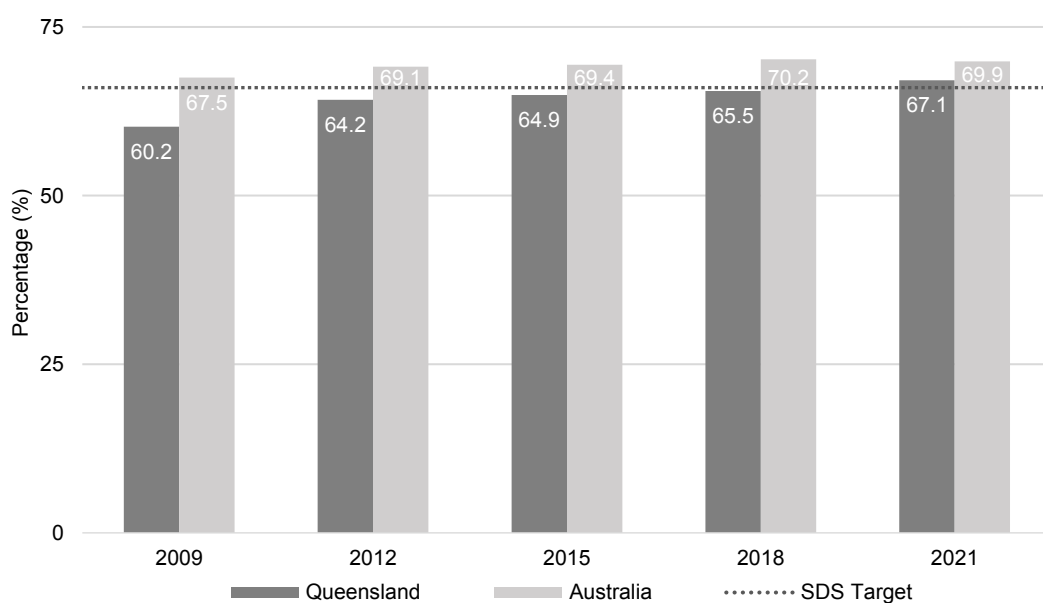


Notes:

Source: Australian Children's Education and Care Quality Authority (Q2 2022) National Quality Framework snapshot. As at 30 June each year.

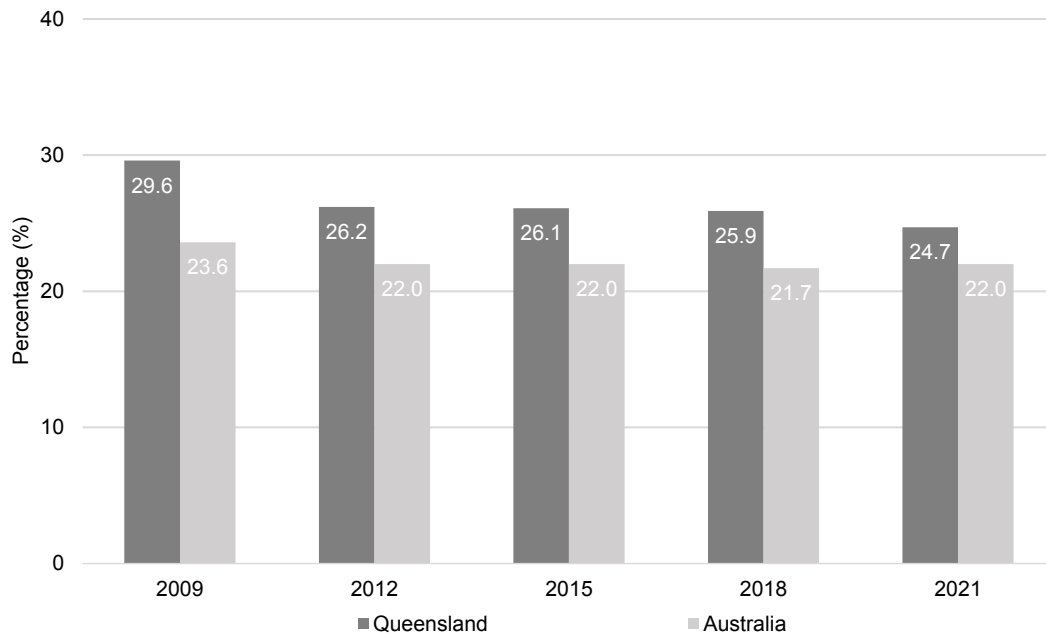
Proportion of children developmentally on track in four or more (of five) AEDC domains

Figure 9: All Queensland children



Proportion of children developmentally vulnerable in one or more domains of AEDC

Figure 10: All Queensland children



Notes:

Source: Australian Early Development Census (2021). SDS Target: Service Delivery Statement target for the latest reporting period. The AEDC is conducted every three years with the next census to be conducted in 2024.

Government expenditure per child – kindergarten

Table 11: Efficiency

Expenditure per child	2021-22 Actual	2021-22 SDS Target
Government expenditure per child - kindergarten	\$3,172	\$3,200

Notes:

Source: Department of Education (2022). The 2021-22 Actual is based on the most recent data published in the 2022 Report on Government Services which uses the previous financial year's expenditure data.

Appendix B – Performance Measures

Every student succeeding

Student achievement

Proportion of students achieving at or above the National Minimum Standard

Year 3 – All students

● Australia ■ All Qld Students ■ Qld State Schools

Figure 11: Reading

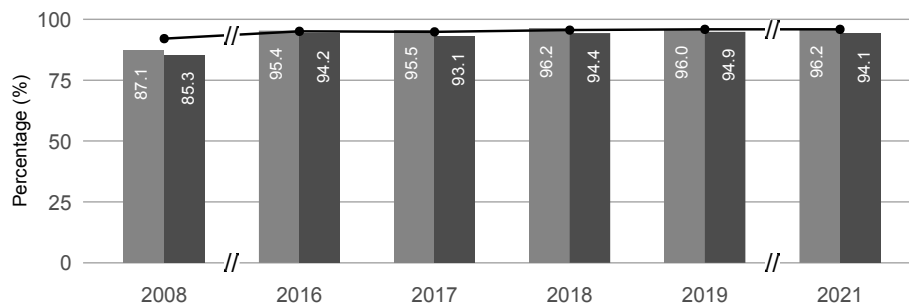


Figure 12: Writing

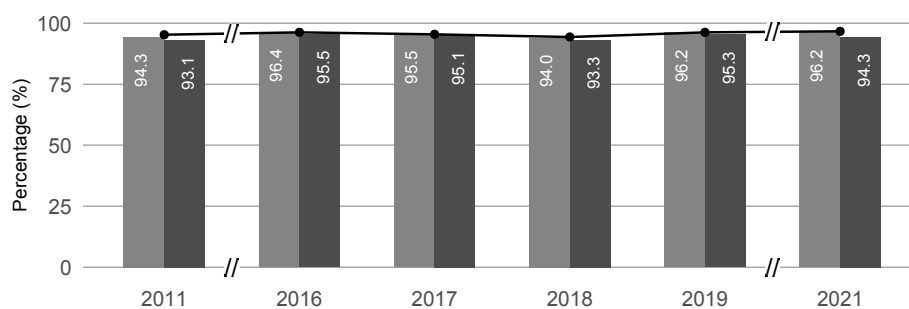
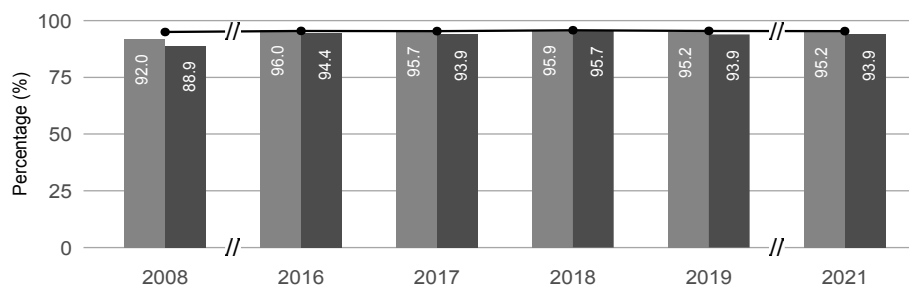


Figure 13: Numeracy



Year 3 – Aboriginal and Torres Strait Islander students

● Aust. Indigenous ■ Qld All Students ■ Qld Indigenous ■ Qld State School Indigenous

Figure 14: Reading

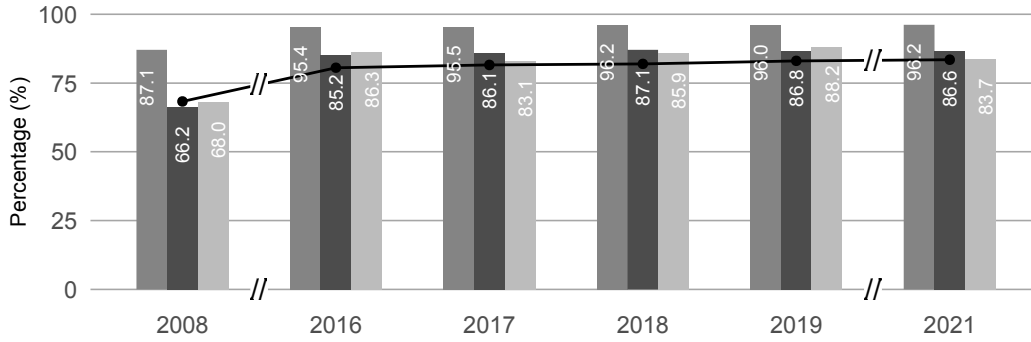


Figure 15: Writing

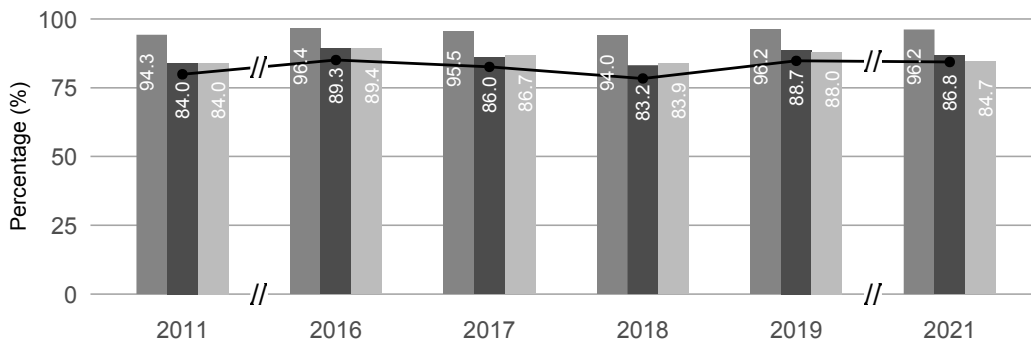
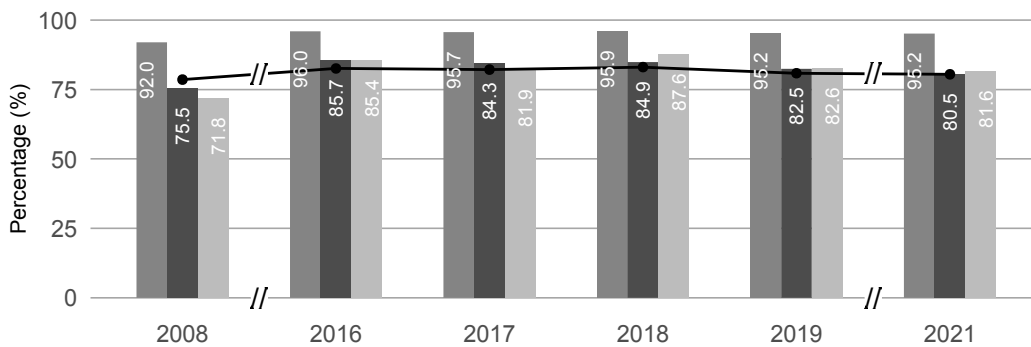


Figure 16: Numeracy



Year 5 – All students

● Australia ■ All Qld Students ■ Qld State Schools

Figure 17: Reading

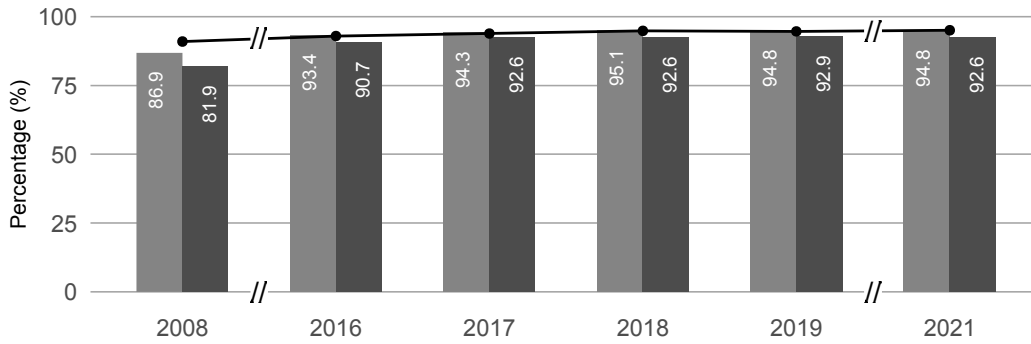


Figure 18: Writing

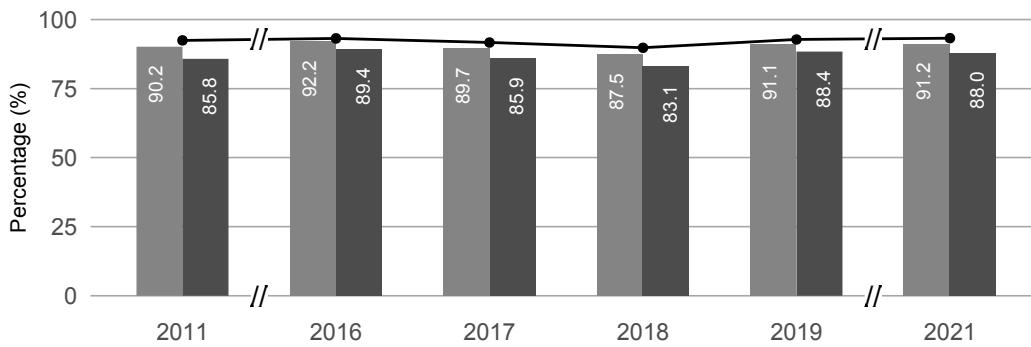
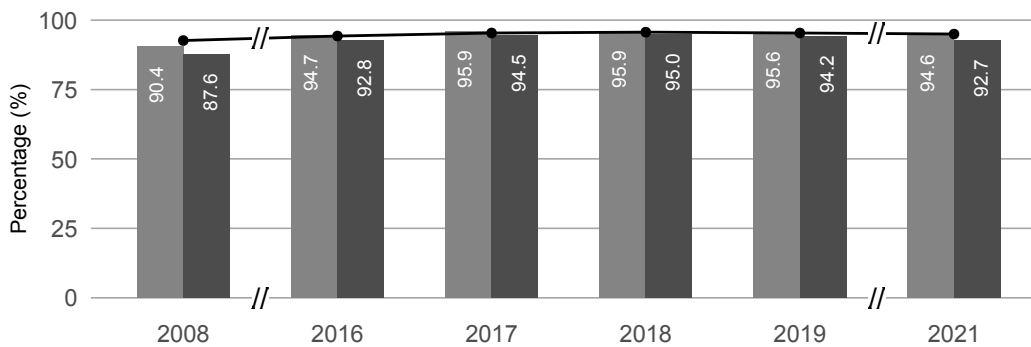


Figure 19: Numeracy



Year 5 – Aboriginal and Torres Strait Islander students

● Aust. Indigenous ■ Qld All Students ■ Qld Indigenous ■ Qld State School Indigenous

Figure 20: Reading

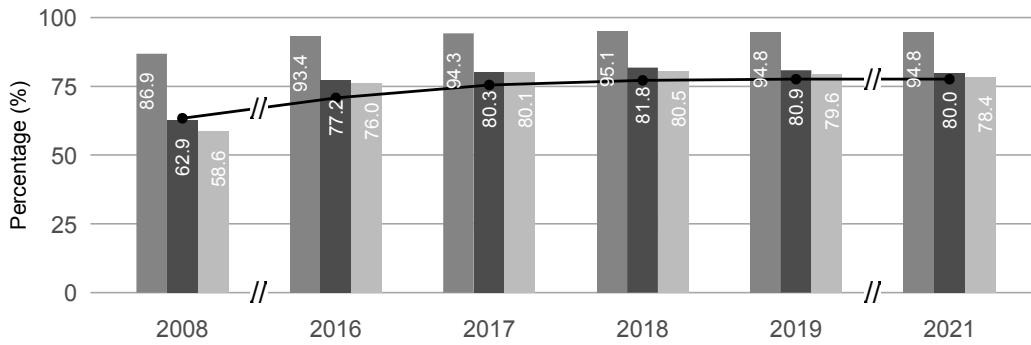


Figure 21: Writing

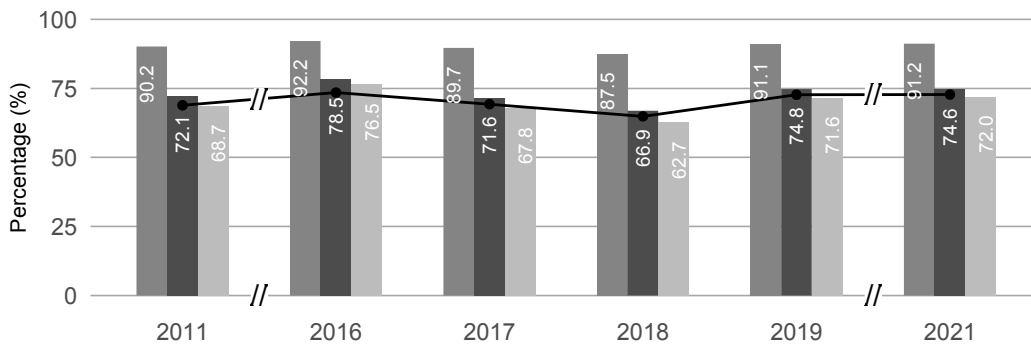
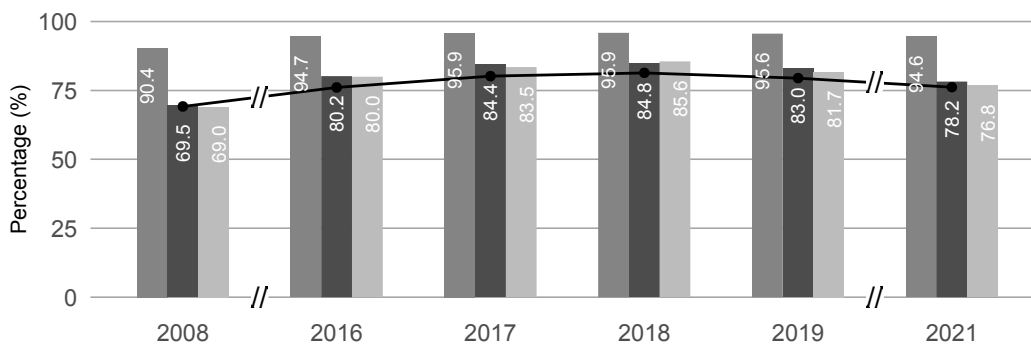


Figure 22: Numeracy



Year 7 – All students

● Australia ■ All Qld Students ■ Qld State Schools

Figure 23: Reading

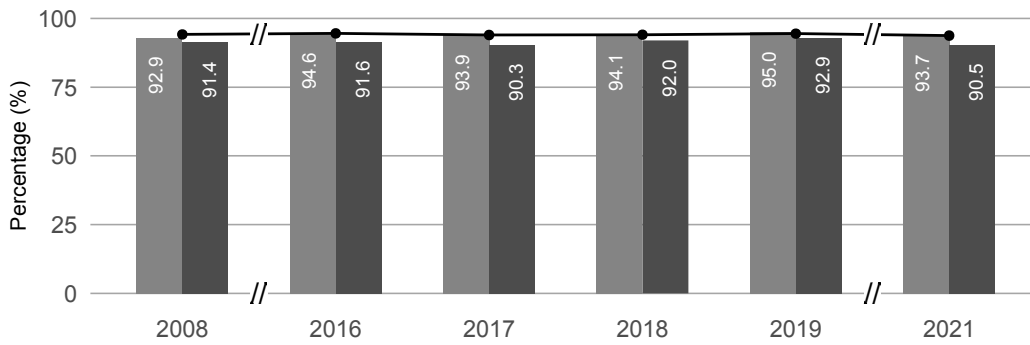


Figure 24: Writing

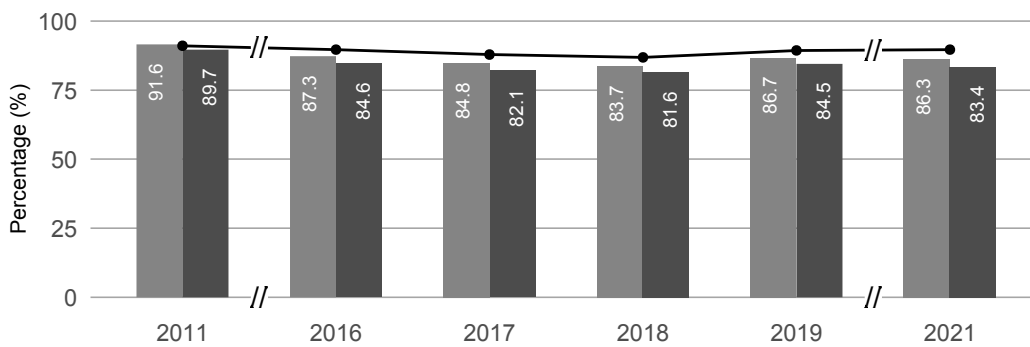
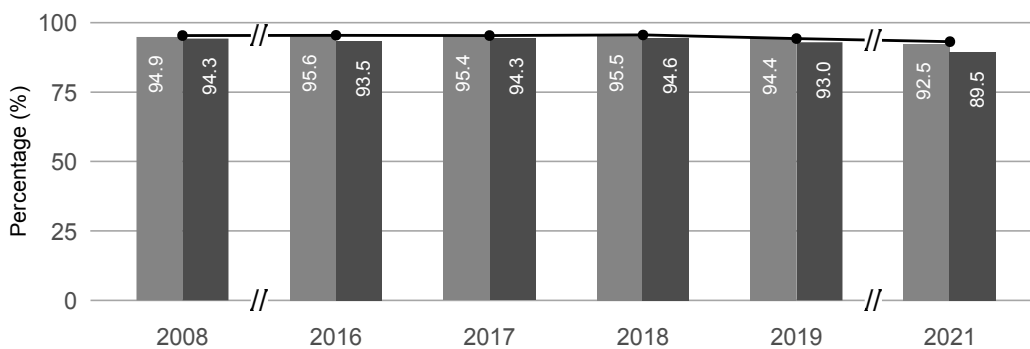


Figure 25: Numeracy



Year 7 – Aboriginal and Torres Strait Islander students

● Aust. Indigenous ■ Qld All Students ■ Qld Indigenous ■ Qld State School Indigenous

Figure 26: Reading

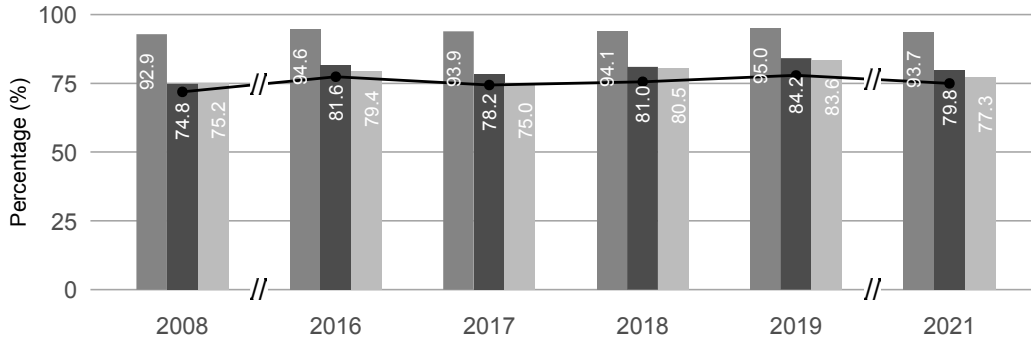


Figure 27: Writing

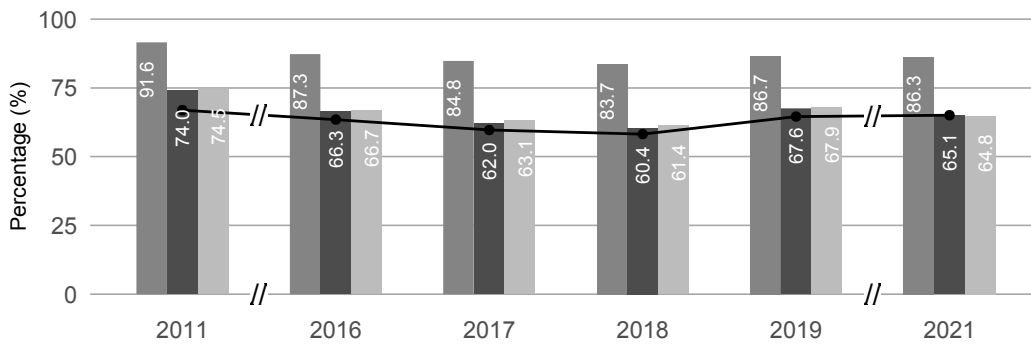
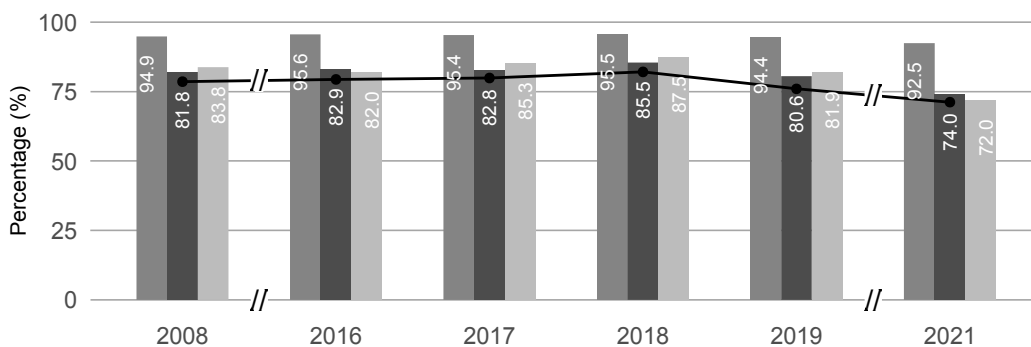


Figure 28: Numeracy



Year 9 – All students

● Australia ■ All Qld Students ■ Qld State Schools

Figure 29: Reading

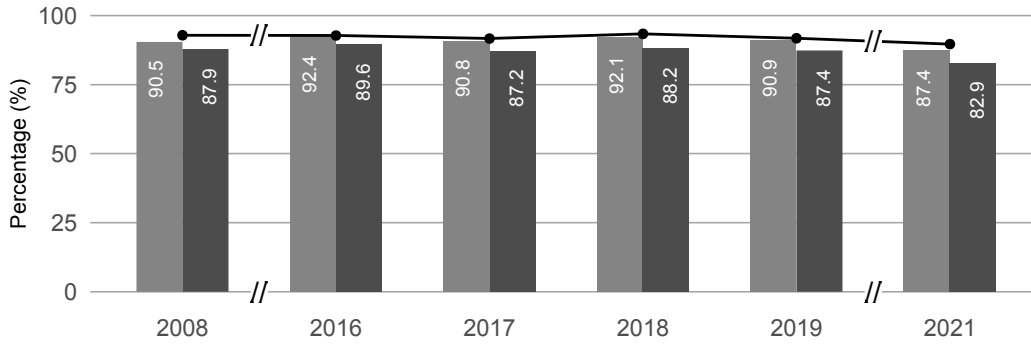


Figure 30: Writing

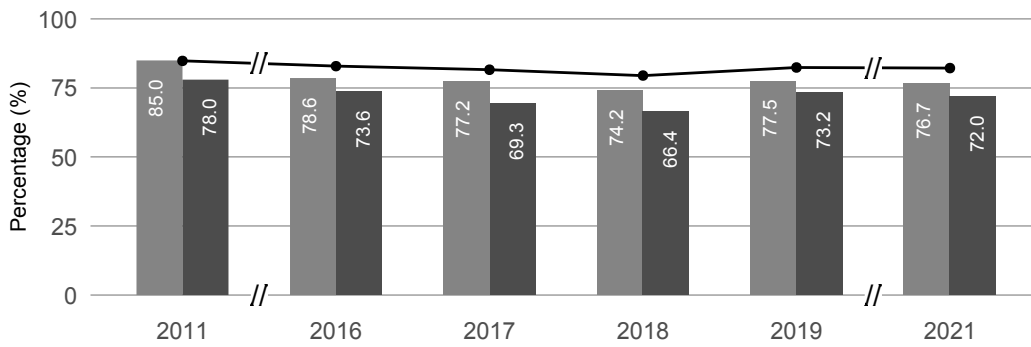
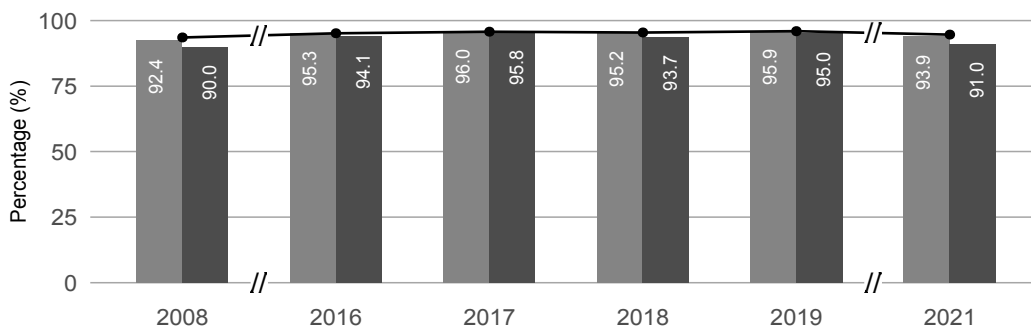


Figure 31: Numeracy



Year 9 – Aboriginal and Torres Strait Islander students

● Aust. Indigenous ■ Qld All Students ■ Qld Indigenous ■ Qld State School Indigenous

Figure 32: Reading

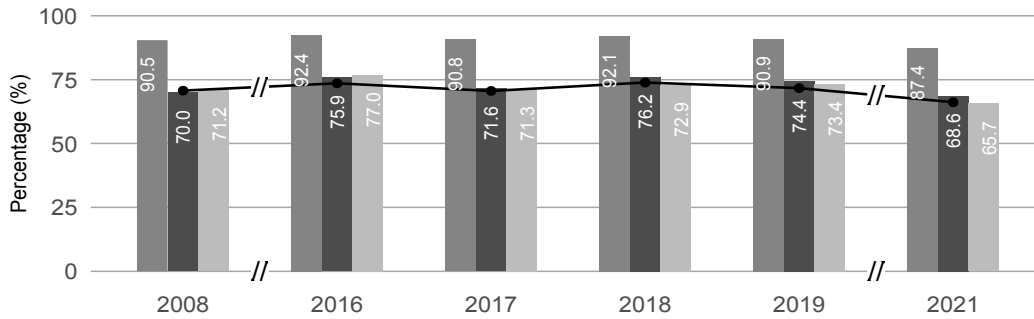


Figure 33: Writing

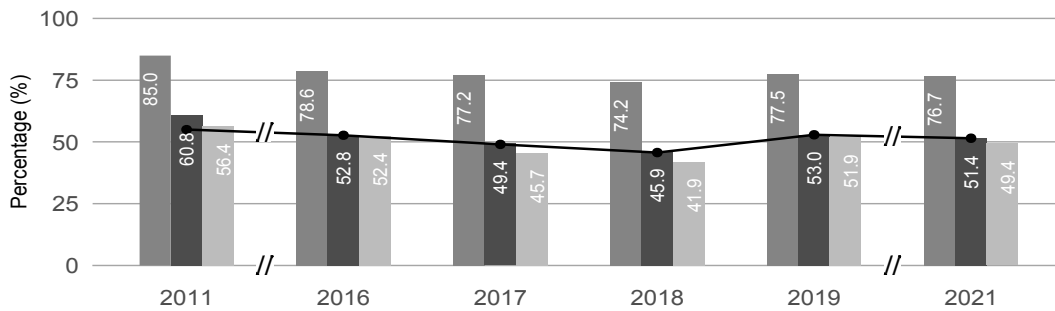
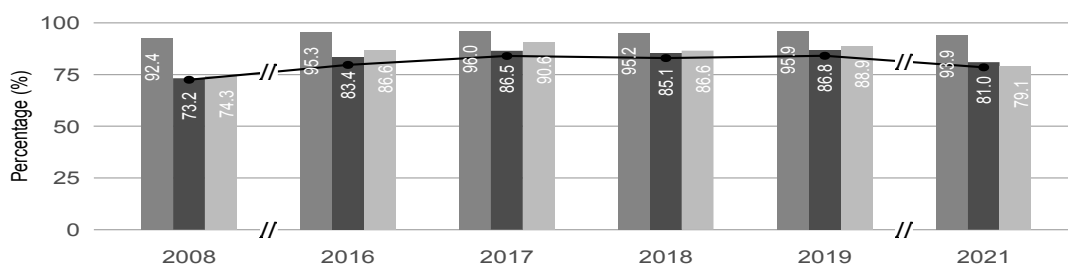


Figure 34: Numeracy



Notes:

Source: Australian Curriculum, Assessment and Reporting Authority (2021). Baseline (2008 or 2011) figures are shown for comparison. NAPLAN National Minimum Standard targets represent the aspirational goals for achievement against these measures and should be read in conjunctions with other NAPLAN data, which show a broad improvement trajectory since testing commenced.

Owing to COVID-19 pandemic responses, NAPLAN testing was not conducted in 2020. At the time of publication, 2022 NAPLAN results had not been published.

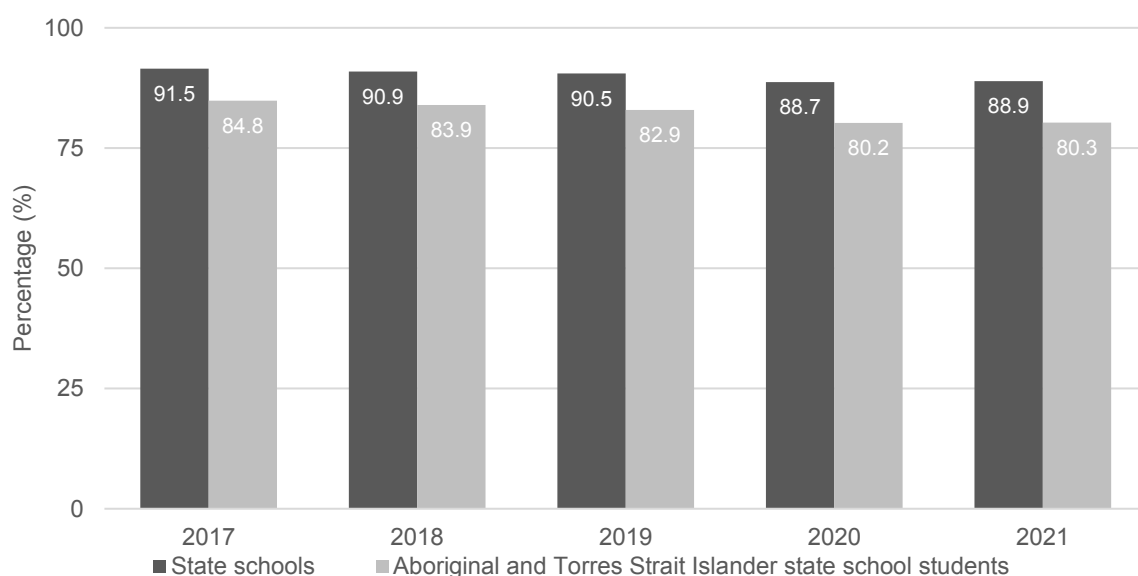
Student engagement and retention

Attendance rate

Table 12: Attendance by region

Education region	2017	2018	2019	2020	2021
Central Queensland	91.2%	90.9%	90.3%	88.6%	88.3%
Darling Downs South West	90.9%	90.5%	90.2%	89.3%	87.8%
Far North Queensland	88.6%	87.9%	87.2%	85.5%	85.0%
Metropolitan	93.0%	92.5%	92.0%	90.1%	91.0%
North Coast	91.3%	90.5%	90.1%	88.2%	88.3%
North Queensland	89.6%	88.6%	87.4%	86.4%	86.5%
South East	91.6%	91.0%	90.7%	88.7%	88.8%
Queensland	91.5%	90.9%	90.5%	88.7%	88.9%

Figure 35: Attendance



Notes:

The student attendance rate is based on Semester 1 each year and is generated by dividing the total of full days and part days that students attended, and comparing this to the total of all possible days for students to attend, expressed as a percentage.

Learning days lost due to suspensions

Table 13: Learning days lost to suspensions

Year	2017	2018	2019	2020	2021
Percentage of total student learning days lost to suspension	0.31%	0.32%	0.32%	0.22%	0.32%

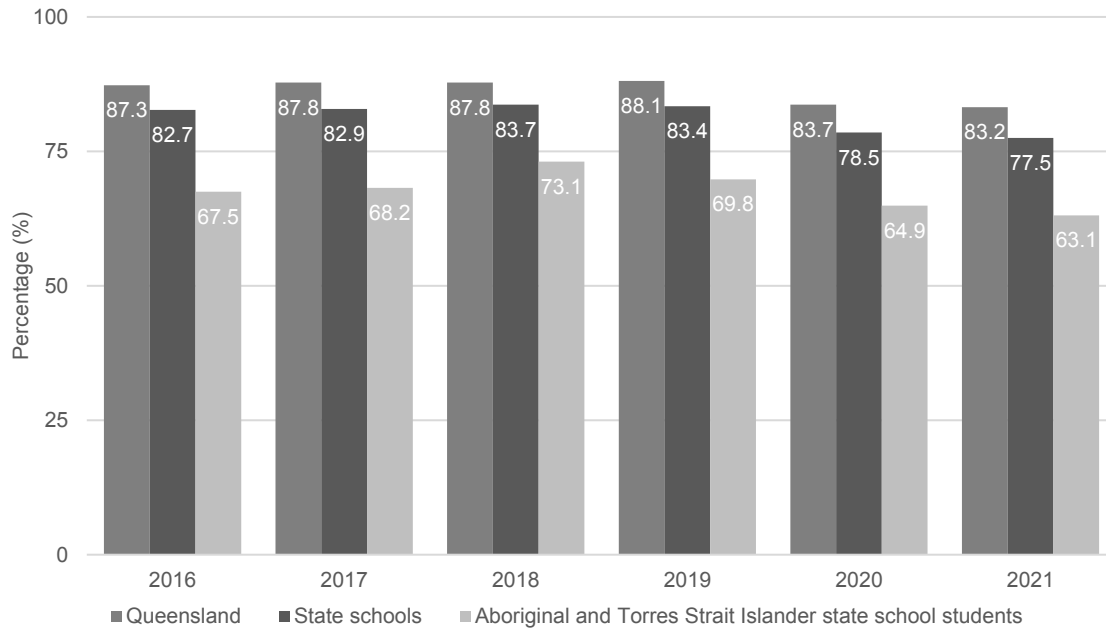
Notes:

Source: Department of Education (2021) Semester 1 Attendance Collection.

In 2020, the COVID-19 health emergency affected student attendance in Queensland Government schools. Comparisons between 2020 and other years should be interpreted with caution.

Apparent retention rates of students Years 10-12

Figure 36: Apparent Retention



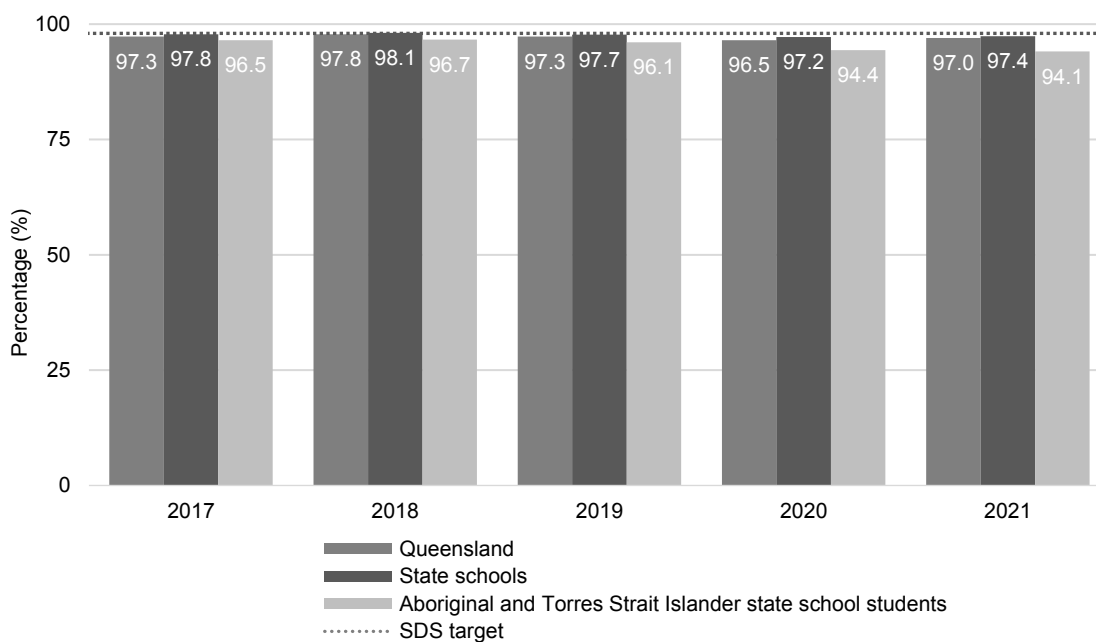
Notes:

Source: Australian Bureau of Statistics (2021) Schools.

Year 12 attainment

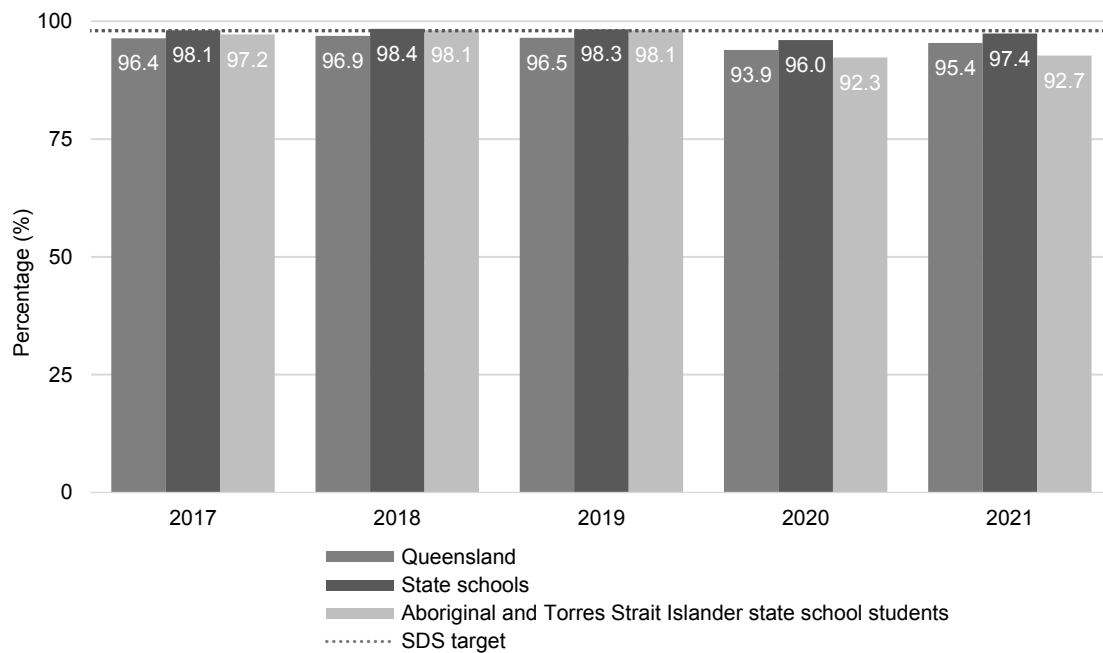
Proportion of Year 12 students who are completing or have completed a SAT or were awarded one or more of QCE, IBD or VET qualification

Figure 37: Year 12 attainment



Proportion of Year 12 students awarded certification

Figure 38: Year 12 certification



Notes:

Source: Queensland Curriculum and Assessment Authority (April 2022). SDS Target: Service Delivery Statement target for the latest reporting period.

Certification includes the Queensland Certificate of Education (QCE) and Queensland Certificate of Individual Achievement (QCIA).

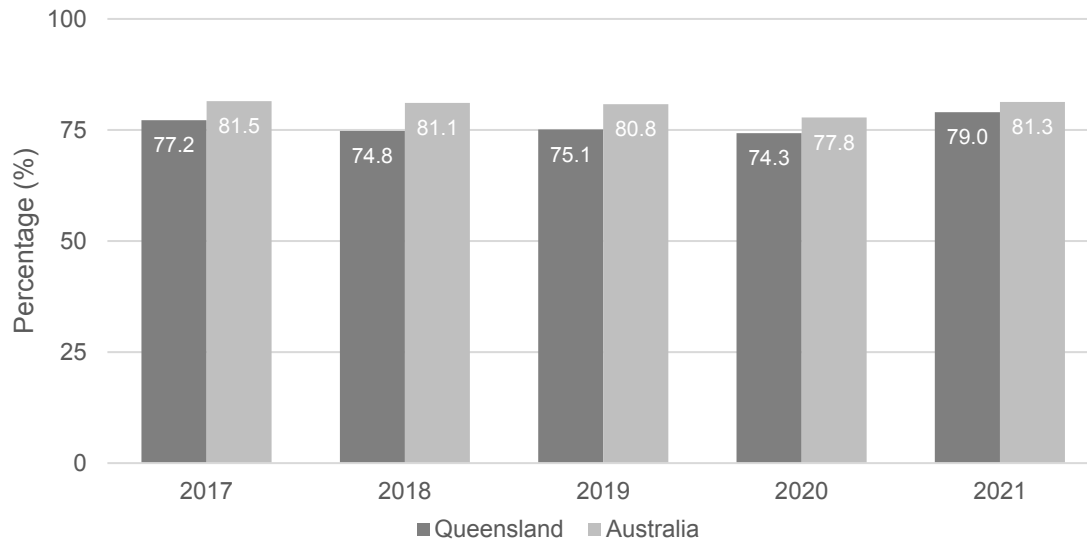
Visa students (students who are not Australian citizens or permanent residents of Australia) are not included in results prior to 2020.

The 2020 cohort was the first to complete Year 12 under the new senior assessment and tertiary entrance (SATE) system. The new system has redeveloped senior syllabuses, strengthened school based assessment, introduced a common external assessment in each senior General subject area and replaced the OP rank with the Australian Tertiary Admission Rank (ATAR). This represents a break in time series for the Queensland Certificate of Education. Comparisons between 2020-2021 and previous years should be interpreted with be caution.

Post school destinations

Proportion of Young Queenslanders aged 15 to 24 years participating in full-time education and/or work

Figure 39: 15 to 24-year-olds

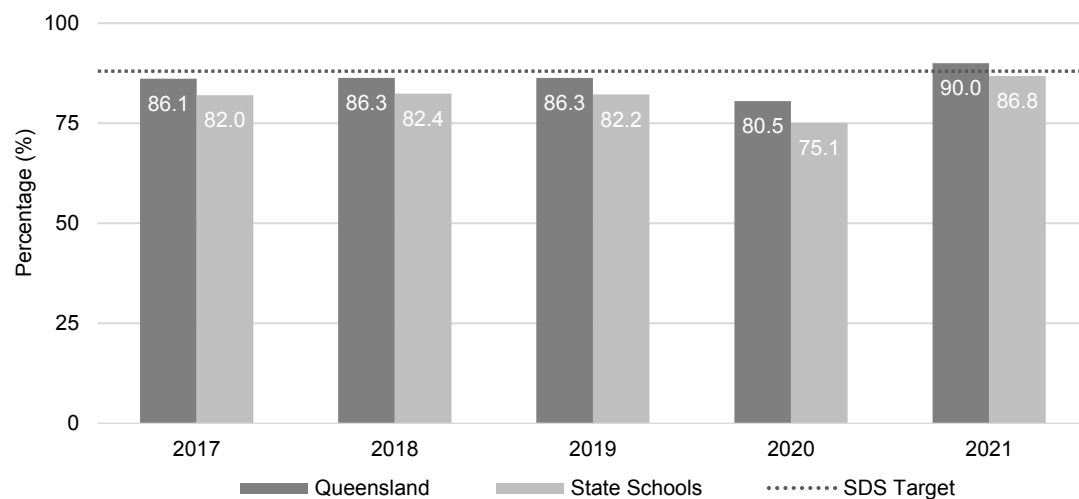


Notes:

Source: Australian Bureau of Statistics (May 2021) *Education and Work, Australia*.

Proportion of students who, six months after completing Year 12, are participating in education, training or employment

Figure 40: Year 12 completers



Notes:

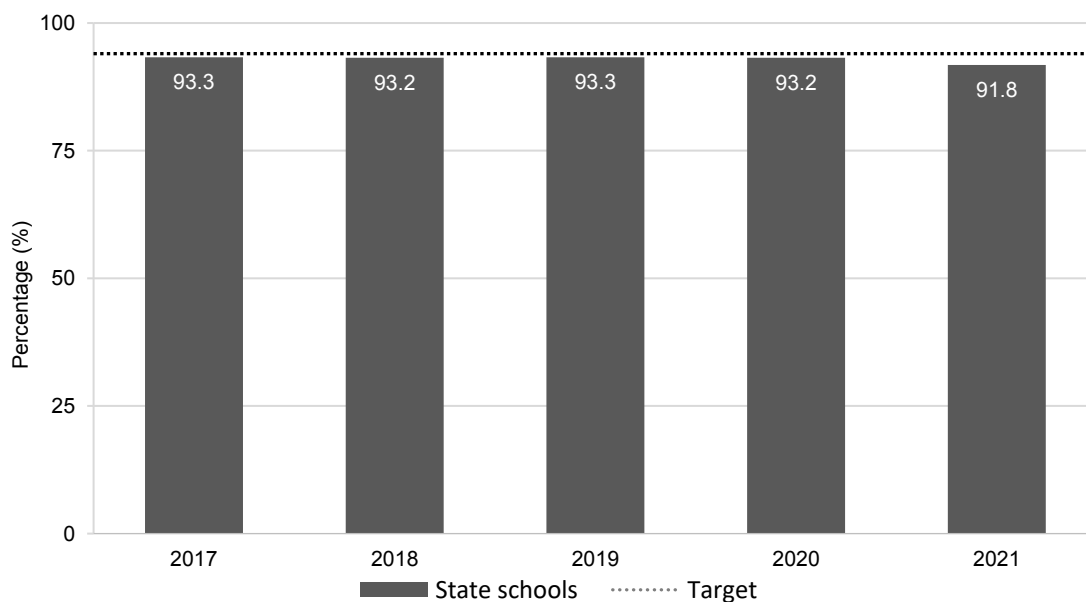
Source: Department of Education (2021) *Next Step Survey*.

The Next Step survey is conducted from March to June in the year after students have graduated from Year 12. Each year approximately 75% of all graduates participate in the survey.

Proportion of parents and caregivers that agree that their school is a good school

Parent satisfaction

Figure 41: School Opinion Survey



Notes:

Source: Department of Education (2021) School Opinion Survey, parent/caregiver survey.

The proportion presents the aggregation of positive responses (somewhat agree, agree and strongly agree) to the statement this is a good school.

In response to the impact of the COVID-19 pandemic on Queensland state schools, the annual school opinion surveys of students, teachers and staff was not administered in 2020. Instead, parents and caregivers were asked to respond about their level of satisfaction as part of a COVID-19 survey. Changes in survey administration and the unique circumstances in which the survey was conducted have resulted in a time series break in data. Comparisons between 2020 and other years should be interpreted with caution.

Average cost of service per student

Table 14: Efficiency

Average cost of service per student	2021-22 Actual	2021-22 SDS Target
Primary (Prep – Year 6)	\$16,159	\$16,113
Secondary (Year 7 – Year 12)	\$16,854	\$16,045
Students with disability*	\$31,999	\$31,994

Notes:

Source: Department of Education (2022).

*Post 2021-22, this measure has been discontinued as the Department of Education transitions from its allocation methodology using data collected through the Education Adjustment Program. This measure has been replaced with a new measure with the same title for 2022-23.

Table 15: 2021-22 Summary of directions and orders

Type of direction or order	Directions or orders given to persons other than children/young people	Directions or orders given to children/young people who are not students of the school
State and non-state schools		
Prohibition from entering premises of all state educational institutions and non-state schools for up to one year—section 352	0	0
State schools		
Direction about conduct or movement for up to 30 days— section 337	92	4
Direction to leave and not re-enter for 24 hours—section 339	23	0
Prohibition from entering premises for up to 60 days—section 340	30	3
Prohibition from entering premises for more than 60 days but not more than one year—section 341	2	0
Review of direction—section 338:		
• the number of review applications made	4	0
• the number of directions confirmed	4	0
• the number of directions cancelled	0	0
Prohibition from entering premises of all state education institutions for up to one year—section 353	0	0
Non-state schools		
Direction about conduct or movement—section 346	21	0
Direction to leave and not re-enter—section 348	11	8
Prohibition from entering premises for up to 60 days—section 349	7	1
Prohibition from entering premises for more than 60 days but not more than one year—section 350	5	0
Review of direction—section 347 or 349B:		
• the number of review applications made	1	0
• the number of directions confirmed	1	0
• the number of directions varied or cancelled	0	0

Notes:

Source: Department of Education.

Sections refer to the *Education (General Provisions) Act 2006 (Qld)*, Chapter 12, Parts 6-8.

Appendix C – Performance Measures

Supporting services performance

Attendance rate for state school teachers

Table 16: Attendance rate (per cent %) for state school teachers

Year	Age									
	20- <25	25- <30	30- <35	35- <40	40- <45	45- <50	50- <55	55- <60	60- <65	65+
2021-22	97.6	96.5	96.1	95.8	95.5	95.6	95.2	93.9	92.1	91.3
2020-21	97.9	97.0	96.4	96.1	96.1	96.0	95.6	94.4	92.9	92.0
2019-20	97.6	96.8	96.2	95.9	95.8	95.8	95.3	93.9	92.3	92.0
2018-19	97.7	96.9	96.5	96.0	96.1	96.0	95.4	94.4	92.5	93.1
2017-18	97.9	97.1	96.4	96.0	96.0	96.0	95.6	94.3	92.9	93.0
2016-17	98.0	97.1	96.5	96.2	96.2	96.1	95.6	94.5	93.2	93.0
2015-16	98.1	97.2	96.6	96.3	96.3	96.2	95.8	94.6	93.7	93.4

Notes:

For consistency with reporting from MOHRI by the Public Service Commission, age groupings in 2020-21 are based on age of staff as at the end of the calendar quarter. Previous reporting was based on the age of staff as at the MOHRI snap shot date for the quarter, which occurred earlier in the quarter.

Data for 2015-16 to 2020-21 sourced from the Department of Education's 2020-21 Annual Report.

Table 17: Department of Education (DoE) permanent staff retention rate (%)

Year	DoE Retention Rate (%)
2021-22	93.4%
2020-21	94.9%
2019-20	95.3%
2018-19	95.2%
2017-18	95.1%
2016-17	95.0%
2015-16	94.9%

Notes:

Data for 2015-16 to 2020-21 sourced from the Department of Education's 2020-21 Annual Report.

Appendix D – Governance

Committees

Supporting services performance

Governance committees enable the department to advise and support the Minister and Director-General in their decision-making responsibilities or to make decisions on their behalf.

Executive Management Board (also operates in capacity as Budget Committee)	
Functions	<p>The Executive Management Board (EMB) sets the strategic direction and priorities for the department, makes strategic investment and budgetary decisions, and monitors performance towards the achievement of outcomes for Queensland.</p> <p>As the Budget Committee, EMB develops strategies to monitor financial performance against allocations ensuring the budget remains balanced, and supports the department's mid-year review response and budget submissions.</p>
Achievements 2021–22	<p>EMB</p> <ul style="list-style-type: none"> • Led the development and delivery of the department's Strategic Plan 2021–25, major strategic priorities, and Government election commitments • Provided sound financial management, including reprioritisation measures • Led strategic change management and monitored the department's portfolio performance on a quarterly basis, including strategic and enterprise risks • Led the department's ongoing response to the COVID-19 pandemic and recovery • Reviewed and approved changes to monitoring of the department back office FTEs

	<p>Budget Committee</p> <ul style="list-style-type: none"> • Provided key funding allocation decisions to support the department's strategic direction • Supported the department's contribution to the State Budget Papers • Monitored divisions' and regions' financial performance against budget allocations on a monthly basis • Conducted the Mid-Year Review to ensure emerging financial issues were appropriately addressed • Led the department's response to the Queensland Government Savings and Debt Plan
Membership	
Committee role	Position
<i>Chair</i>	Director-General
<i>Secretariat</i>	Executive Director, Office of the Director-General
<i>Member</i>	Deputy Director-General, State Schools
<i>Member</i>	Deputy Director-General, Early Childhood and Education Improvement
<i>Member</i>	Deputy Director-General, Policy, Performance and Planning
<i>Member</i>	Deputy Director-General, Infrastructure Services
<i>Member</i>	Deputy Director-General, People and Corporate Services
<i>Member</i>	Chief Finance Officer and Assistant Director-General, Finance and Assurance Services
<i>Member</i>	Deputy Director-General, Office of Industrial Relations
<i>Member</i>	Regional Director, State Schools ¹

Note:

1. Regional representation is rotated on an annual basis. As at 30 June 2022, the Regional Director, North Coast Region was the representative.

Audit and Risk Management Committee		
Functions	The Audit and Risk Management Committee (ARMC) provides independent audit and risk management advice to the Director-General, as a requirement under section 35 of the <i>Financial and Performance Management Standard 2019</i> (Qld).	
Achievements 2021–22	<ul style="list-style-type: none"> • Reviewed and endorsed the department’s financial statements for 2020–2021 • Noted the Chief Finance Officer Statement of Assurance for 2020–2021 • Endorsed the Mid-Year Review of the 6+6 Month Audit Plan 2021–22 in March 2022 • Endorsed the 6+6 Month Audit Plan for 2022–23 in June 2022 • Monitored Internal Audit’s key performance indicators and measures • Reviewed and maintained oversight of key risks to the department including the major reform work within the Infrastructure Services Division • Monitored progress of Information Security Management System attestation from 2021 to 2022 for OIR and Education 	
Current Membership	% of scheduled meetings attended	Membership duration
Deputy Director-General, State Schools	100%	12 months
External Chair – Helen Moore	100%	12 months
External Member – John Catford	83%	12 months
External Member – Marie Kavanagh	67%	12 months
Remuneration	Fees paid (GST exclusive)	
External Chair – Helen Moore	\$12,000	
External Member – John Catford	\$8,000	
External Member – Marie Kavanagh	\$8,000	

Integrity, Fraud and Corruption Committee	
Functions	To promote a culture of integrity and champion, oversee and monitor the department's fraud and corruption control strategies and mechanisms. The IFCC is an ongoing committee.
Achievements 2021–22	<ul style="list-style-type: none"> • Development and Implementation of a Long-Term Integrity Plan • Significant stakeholder consultation and internal and external communications highlighting the importance of Integrity • Capability development sessions targeted to Integrity Topics delivered across the department through 2021–22 year • Reviewed the effectiveness of the department's monitoring of and compliance with best practice fraud and corruption control guidelines • Considered fraud and corruption assessments and control reports, and assessed the adequacy of the departmental response • Developed the department's long-term Integrity Plan
Membership	
Committee role	Position
<i>Chair</i>	Deputy Director-General, People and Corporate Services ¹
<i>Secretariat / Member</i>	Director, Integrity
<i>Member</i>	Assistant Director-General, Human Resources
<i>Member</i>	Chief Financial Officer and Assistant Director-General, Finance and Assurance Services
<i>Member</i>	Assistant Director-General, Strategy and Performance
<i>Member</i>	Assistant Director-General, Performance – State Schools
<i>Member</i>	Regional Director, State Schools ²
<i>Member</i>	Executive Director, Integrity and Employee Relations
<i>Member</i>	Executive Director, Safety and Integrity
<i>Member</i>	Executive Director, Procurement Services/Chief Procurement Officer
<i>Member</i>	Principal, Kirwan State High School, State Schools
<i>Member</i>	Business Services Manager
<i>Observer</i>	Head of Internal Audit

Notes:

1. Position established on 31 May 2021; previously Deputy Director-General, People and Executive Services.
2. The Regional Director North Coast Region attended their first meeting in this representative role on 27 July 2021.

Health, Safety and Wellbeing Committee	
Functions	To lead continuous improvement strategies for health, safety and wellbeing and provide assurance to the Executive Management Board
Achievements 2021–22	<ul style="list-style-type: none"> • Ongoing management and review of risks relating to Workplace Health and Safety • Endorsement and monitoring of WH&S priority risks • Review of the Staff Mental Health Strategy • Endorsement of the 2022 Safety Communication Strategy which included focus areas: occupational violence and aggression, asbestos, curriculum activity risk assessments, safe work month and Mental Health Week • Endorsed a review of the school alert procedure and processes • Ongoing oversight of data including infrastructure safety dashboard, school alerts data, and reporting of workplace incidents
Membership	
Committee role	Position
<i>Chair</i>	Deputy Director General, People and Corporate Services
<i>Secretariat</i>	Director, Organisational Safety & Wellbeing
<i>Member</i>	Deputy Director-General, Infrastructure Services
<i>Member</i>	Deputy Director-General, State Schools
<i>Member</i>	Assistant Director General, Human Resources
<i>Member</i>	Regional Director, Far North Queensland Region, State Schools
<i>Member</i>	Assistant Director-General, Strategy and Performance
<i>Member</i>	Assistant Director-General, Infrastructure Services
<i>Member</i>	Assistant Director General, State School Operations
<i>Member</i>	Chief Finance Officer / Assistant Director-General, Finance and Assurance Services
<i>Member</i>	Executive Director, Safety and Integrity
<i>Member</i>	Executive Director, Infrastructure Operations
<i>Member</i>	Principal, Western Suburbs Special School, State Schools
<i>Member (External)</i>	President, School Business Managers Association Queensland (SBMAQ)
<i>Observer</i>	Executive Director, Legal and Administrative Law Branch
<i>Observer</i>	Head of Internal Audit

Innovation and Information Steering Committee	
Functions	The Innovation and Information Steering Committee (IISC) oversees the strategic direction, and proactively manages the investments in innovation, information management, and information and communication technologies (ICT) within the department. The IISC determines the strategic value of each change initiative and investment to support strategy implementation and service delivery.
Achievements 2021–22	<ul style="list-style-type: none"> • Agreed investment criteria for the composition of the ICT Portfolio Plan 2021–22, listing 69 ICT-enabled programs and projects to a total value of \$48.8 million • Oversight and guidance for the ICT Portfolio Plan 2021–22, over a 12-month period, which consisted of 76 initiatives • Managed and monitored the Business ICT Investment Fund (BIIF) budget of \$28 million allocated to support 18 initiatives • Improved the reporting of ICT Portfolio Risk, Issues and Benefits, monitored initiatives with Extreme or High-Risk Levels, and undertook corrective actions • Financial management monitoring, reporting, re-investments and phased funding release of initiatives
Membership	
Committee role	Position
<i>Chair</i>	Assistant Director-General, Information and Technologies
<i>Deputy Chair</i>	Assistant Director-General, Strategy and Performance
<i>Secretariat</i>	Director, Portfolio and Architecture
<i>Member</i>	Assistant Director-General, Early Learning and Development
<i>Member</i>	Chief Financial Officer and Assistant Director-General, Finance and Assurance Services
<i>Member</i>	Assistant Director-General, Human Resources
<i>Member</i>	Assistant Director-General, State Schools – Operations
<i>Member</i>	Executive Director, Business and Corporate Services, OIR
<i>Member</i>	Executive Director, DE International
<i>Member</i>	Executive Director, Digital Transformation
<i>Member</i>	Executive Director, Governance, Strategy and Planning
<i>Member</i>	Executive Director, Infrastructure Strategy and Planning
<i>Member</i>	Executive Director, Legal Services

<i>Member</i>	Executive Director, Strategic Communication and Engagement
<i>Member</i>	Chief Procurement Officer
<i>Member</i>	Regional Director, State Schools ¹
<i>Observer</i>	Head of Internal Audit
<i>Observer</i>	Executive Director, Customer Engagement
<i>Observer</i>	Executive Director, Digital Solution
<i>Observer</i>	Executive Director, Enterprise Technology Solution
<i>Observer</i>	Director, Governance, Risk and Compliance
<i>Observer</i>	Director, Information Communication & Technology Services
<i>Observer</i>	Principal Program Officer, HIVE PMO, OIR
<i>Observer (External)</i>	General Manager, Queensland Shared Services, Queensland Government Customer and Digital Group

Notes:

1. The Regional Director, North Queensland Region was a member for 6 months during 2021-22.

Child/Student Protection and Safety Committee	
Functions	To provide oversight, direction and continuous review and improvement of child/student protection and safety activities across the department to ensure the health, safety and wellbeing of children in the state schooling system.
Achievements 2021–22	<ul style="list-style-type: none"> • Analysis of common School Audit findings undertaken to determine actions to build school staff capability and understanding of high-risk areas • Implementation of process to share key learnings and themes from Child Death and Serious Injury reviews with Regional Directors to ensure system-wide learnings and practice improvement • Review of Student Protection performance measures to ensure most appropriate indicators are being utilised
Membership	
Committee role	Position
<i>Chair</i>	Deputy Director-General, State Schools
<i>Secretariat</i>	Director, Student Protection
<i>Member</i>	Assistant Director-General, State Schools Operations
<i>Member</i>	Executive Director, Student Protection, School Administration and Governance
<i>Member</i>	Executive Director, Disability and Inclusion
<i>Member</i>	Executive Director, Youth Engagement, Behaviour and Youth Justice
<i>Member</i>	Executive Director, School Autonomy and Improvement
<i>Member</i>	Executive Director, Safety and Integrity
<i>Member</i>	Executive Director, Early Childhood and Education Improvement
<i>Member</i>	Executive Director, Governance, Strategy and Planning
<i>Member</i>	Executive Director, Portfolio Services and External Relations
<i>Member</i>	Executive Director, Digital Solutions
<i>Member</i>	Regional Director, Darling Downs Southwest Region, State Schools
<i>Member</i>	A/Executive Principal, Wavell State High School State Schools
<i>Observer</i>	Head of Internal Audit
<i>Observer</i>	Executive Director, Legal Services

Information Security Governance Committee	
Functions	<p>The function of the committee is to:</p> <ul style="list-style-type: none"> • provide management oversight of and direction for the department's Information Security Management System (ISMS) to ensure it achieves intended objectives • endorse the information security governance policies and procedures for the department's business units and related entities • make recommendations where relevant to the Information Custodian/Risk Owner regarding risk levels, controls and actions for enterprise information security risks • endorse information security assurance reports.
Achievements 2021-22	<ul style="list-style-type: none"> • Review and monitor information security controls, to meet the mandatory Information Security Policy (IS18:2018) • Development and approval of the Access Controls Standard, an information security control for the risks of access to information • Development and approval of the Security and Availability Monitoring Standard, which sets out the minimum requirements for logging and established a single business unit (Information Security Services) as the department's centralised information security monitoring team • Approval of the Security Incident Management Standard, which outlines the roles and responsibilities for information security incident response • Approval of the Encryption Standard, ensuring compliance with IS18:2018 policy requirement 3, which requires that departments have a Data Encryption Standard (DES) • Establishment of a working group to define 'vulnerable persons', as part of an audit that the department had a higher duty of care to ensure 'vulnerable persons' are not at risk - the definition has been adopted by the department • Development and finalisation of Information Security Incidents reporting to the Queensland Government Cyber Security Unit, which achieved full (100 per cent) compliance with the IS18:2018 – Information Security Incident Reporting Standard
Membership	
Committee role	Position
<i>Chair</i>	Deputy Director-General People and Corporate Services
<i>Secretariat</i>	Director, Information Security Services, Information and Technologies

<i>Member</i>	Assistant Director-General, Information & Technologies
<i>Member</i>	Assistant Director-General, State Schools - Operations
<i>Member</i>	Assistant Director-General, Early Childhood and Education Improvement
<i>Member</i>	Assistant Director-General, Policy, Performance and Planning
<i>Member</i>	Assistant Director-General, Human Resources
<i>Member</i>	Assistant Director-General, Infrastructure Services
<i>Member</i>	Chief Financial Officer and Assistant Director-General, Finance and Assurance Services
<i>Member</i>	Executive Director, Office of the Director-General
<i>Member</i>	Executive Director, Office of Industrial Relations
<i>Member</i>	Executive Director ETS and Chief Information Security Officer, Information and Technologies
<i>Member</i>	Executive Director, Strategic Communication and Engagement
<i>Member</i>	Director, Ministerial and Executive Services
<i>Observer</i>	Head of Internal Audit
<i>Observer</i>	Executive Director, Legal Services
<i>Observer</i>	Director, Information and Governance Management, Information and Technologies

Infrastructure Investment Board	
Functions	The Infrastructure Investment Board (IIB) provides strategic oversight of the planning, management and delivery of educational infrastructure and investment for Queensland state schools and early childhood services through the Infrastructure Investment Portfolio (IIP).
Achievements 2021–22	<ul style="list-style-type: none"> • Provided high level oversight of the \$1.66b Infrastructure Investment Portfolio (IIP), including four year rolling program and reprofiling of budget allocations • Advised Executive Management Board on the performance of the IIP each month • Monitored COVID-19 restrictions and impacts (supply-side and demand-side) across the IIP • Monitored the performance of IIP categories and key programs, including: <ul style="list-style-type: none"> - Advancing Clean Energy Schools Program - Air Conditioning Program - Building Future Schools Program - Education Future Skills Pathway Program - Future New Schools - Growth General Learning Spaces Program - Local Area Strategic Analyses - Renewing Our Schools Program - School Halls Program - Workplace Health and Safety Program • Noted eight Local Area Strategic Analyses to inform new school planning • Noted eleven Summaries of Detailed Business Cases to confirm the service needs for new schools in 2024-26 • Various Presentations, Deep Dives and Cross Jurisdictional Insights were requested and considered: <ul style="list-style-type: none"> - Infrastructure Management Framework Update - IIP PowerBI Dashboard Presentation - New School Site Selection Presentation - Public Private Partnerships Overview - Current Market Conditions and Impacts on IIP performance (DEPW, Deloitte, Rider Levett Bucknall) - ISD People Strategy Update - Prioritisation and Planning Approach Update - Market Capacity Constraints Presentation

	<ul style="list-style-type: none"> - 10-Year Education Infrastructure Strategy Development Presentation (Deloitte) - Site Selection Process Update - Asset Lifecycle Condition Assessment Update • Established, from November 2021, a quarterly Government Commitments Working Group and Report to provide oversight of the performance and delivery of government commitments and increase focus on aligning investment outcomes • Endorsed and monitored the Infrastructure Governance and Financial Forensic Review (IGFFR) Action Plan and Implementation Dashboard through to 100% completion of all action items
Membership	
Committee role	Position
<i>Chair (External)</i>	Executive Director, Infrastructure and Regional Strategy, Department of State Development, Infrastructure, Local Government and Planning
<i>Deputy Chair</i>	Deputy Director-General, Infrastructure Services
<i>Secretariat</i>	Portfolio Management Office, Infrastructure Services
<i>Member (External)</i>	Deputy Director-General, Building Policy and Asset Management, Department of Energy and Public Works
<i>Member (External)</i>	Deputy Under Treasurer, Queensland Treasury
<i>Member (External)</i>	Executive Director, Economic Policy, Department of the Premier and Cabinet
<i>Member</i>	Assistant Director-General, Infrastructure Services
<i>Member</i>	Assistant Director-General, Early Learning and Development
<i>Member</i>	Assistant Director-General, Rural, Remote and International
<i>Member</i>	Chief Financial Officer and Assistant Director-General, Financial and Assurance Services
<i>Observer</i>	Executive Director, Infrastructure Programs and Delivery, Infrastructure Services
<i>Observer</i>	Executive Director, Infrastructure Strategy and Planning, Infrastructure Services
<i>Observer</i>	Executive Director, Infrastructure Operations, Infrastructure Services

Office of Industrial Relations – Board of Management	
Functions	The Board of Management (BOM) is the peak decision-making body in the Office of Industrial Relations (OIR). BOM considers strategic issues, risks, and has overall responsibility for management of the business in supporting the Director-General in discharging their responsibilities and delegations as the accountable officer.
Achievements 2021–22	<ul style="list-style-type: none"> • Endorsed the OIR Document Management System (DMS) Project Board business option recommendation to allow the plan phase to commence • Endorsed the draft OIR People Strategy Delivery Plan 2021 • Endorsed the OIR Governance Framework • Endorsed the OIR Stakeholder Engagement Framework • Supported OIR Health Safety and Wellbeing Targets • Supported the OIR Customer Satisfaction Survey in 2023 • Supported quarterly Health and Safety Wellbeing reports • Supported the OIR Human Resources Policy Review Project Overview and Schedule • Approved additional funding for the State-wide Investigations Solution (SWIS) Project • Approved the OIR HR Case Management Framework and creation of HR lead webinars for staff on the Framework • Approved the implementation of the People at Work survey for all OIR staff • Approved Executive Champions for culture, inclusion and engagement initiatives that most closely align to OIR's values
Membership	
Committee role	Position
<i>Chair</i>	Deputy Director-General, OIR
<i>Secretariat</i>	Executive Officer, Office of the Deputy Director-General, OIR
<i>Member</i>	Executive Director - Business and Corporate Services, OIR
<i>Member</i>	Executive Director - WHS Engagement and Policy Services, OIR
<i>Member</i>	Executive Director - Specialised Health and Safety Services, OIR
<i>Member</i>	Executive Director - Industrial Relations, OIR
<i>Member</i>	Executive Director - Workers' Compensation Policy and Services, OIR
<i>Member</i>	Executive Director - WHS Compliance and Field Services, OIR
<i>Member</i>	Executive Director - Electrical Safety Office, OIR
<i>Member</i>	Director - Finance, Facilities and Procurement, OIR

<i>Member</i>	Director - Business Innovation and Planning Unit, OIR
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Office of Industrial Relations – Health, Safety and Wellbeing Committee	
Functions	The Health, Safety and Wellbeing Committee (HSWC) is the principal means for OIR management and Office of Industrial Relations (OIR) workers to meet regularly to facilitate a coordinated and strategic response to key HSW matters. The HSWC is primarily involved in matters that affect the organisation (OIR) and OIR employees.
Achievements 2021–22	<ul style="list-style-type: none"> • Strong continuation of committee membership and attendance, from both management and employee representatives • Increased health and safety representation on the committee • Greater engagement from senior leadership to resolve health, safety and wellbeing issues raised with the committee • Greater oversight of health, safety and wellbeing performance by the committee, including identifying key risk areas impacting the psychological health of OIR Staff • Support of the OIR health, safety and wellbeing management system review and re-design project, including commitment to being a key consultation mechanism for all staff
Membership	
Committee role	Position
<i>Chair</i>	Executive Director, Business and Corporate Services, OIR
<i>Secretariat</i>	Program Manager, Health and Wellbeing, OIR
<i>Member</i>	Executive Director, WHS and Compliance Field Services, OIR
<i>Member</i>	Executive Director, Workers' Compensation Regulatory Services, OIR
<i>Member</i>	Director, OIR
<i>Member</i>	Director, OIR
<i>Member</i>	Regional Support Officer, OIR
<i>Member</i>	Senior Advisor, OIR
<i>Member</i>	Senior Inspector, Industrial, OIR
<i>Member</i>	Senior Advisor, OIR
<i>Member</i>	Senior Inspector, OIR
<i>Member</i>	Senior Inspector OIR
<i>Member</i>	Client Services Officer, OIR
<i>Member</i>	Client Services Officer, OIR

Office of Industrial Relations – Organisational Response Governance Group

<p>Functions</p>	<p>The Organisational Response Governance Group (ORGG) oversees OIR strategic responses to fatality notifications (including electrocutions), and in particular will:</p> <ul style="list-style-type: none"> • determine whether coronial recommendations directed to OIR are accepted, not accepted or accepted in part • consider relevant coronial findings and comment • decide, and then monitor the implementation of, OIR responses to accepted coronial recommendations, findings or comment • monitor all OIR decisions where the decision is to not comprehensively investigate a fatality notification • inform the Organisational Response Report before submission to the WHS and Electrical Safety Board meetings • monitor and coordinate relevant research where necessary and advise accordingly whether existing organisational strategies and responses are meeting OIR’s functions under the safety acts in the context of fatality notifications, investigation outcomes and coronial input.
<p>Achievements 2021–22</p>	<ul style="list-style-type: none"> • Reviewed and considered whether further organisational response was required in 94 finalised fatality investigations • In 2021–22 Ministerial approval was given to recommence the work package in relation to the 8 outstanding recommendations directed to the Queensland Government from the August 2015 inquest, into nine deaths caused by quad bike incidents. ORGG recommenced monitoring the response in these matters and also considered the 2021 report on the quad bike safety campaign that commenced in 2016. • Monitored the response in 8 other matters in which coronial recommendations were directed to OIR. Six matters were carried over from 2019–20: Dreamworld (Araghi, Dorsett, Goodchild and Low), Farrell, Ross, Kennedy, Thwaites and Leonardi. The 2 new matters with coronial recommendations referred to ORGG during the year related to the deaths of Johan Ofner and Christopher Powell. • With respect to the Farrell and Thwaites recommendations ORGG noted that OIR continues to monitor the recovery of the dive and snorkelling industry from the impacts of the COVID-19 pandemic to determine the appropriate time for the introduction of the updated <i>Recreational Diving, Recreational Technical Diving and Snorkelling Code of Practice</i> (code of

	<p>practice). ORGG noted that industry operators have a draft copy of the updated code of practice and have been encouraged to work towards complying with it as they recommence operations.</p> <ul style="list-style-type: none"> • A review of ORGG's terms of reference was completed on 25 May 2022. The new terms of reference were approved on 6 July 2022.
Membership	
Committee role	Position
<i>Chair</i>	Executive Director - WHS Engagement and Policy Services, OIR
<i>Secretariat</i>	Coronial and Investigations Unit, OIR
<i>Member</i>	Executive Director – Specialised Health and Safety Services, OIR
<i>Member</i>	Executive Director – WHS Compliance and Field Services, OIR
<i>Member</i>	Executive Director – Electrical Safety Office, OIR
<i>Member</i>	Chief Policy Director – Work and Electrical Safety Policy, OIR
<i>Member</i>	Director – Coronial and Enforceable Undertakings, OIR
<i>Member</i>	Director – Industry Strategy and Programs, OIR
<i>Member</i>	Director – Statewide Investigations, OIR

Glossary

A	Australian Early Development Census (AEDC)	A population measure of how children have developed by the time they start school. Data is captured on five domains of early childhood development: physical health and wellbeing, social competence, emotional maturity, language and cognitive skills, and communication skills and general knowledge. It is a national census conducted every three years with the last census conducted in 2021.
	Apparent Retention Rate	The apparent retention rate is an indicative measure of the number of full-time school students in a designated year level of schooling as a percentage of their respective cohort group in a base year.
	Australian Tertiary Admission Rank (ATAR)	The ATAR is the national standard for tertiary admissions and indicates individual position relative to other students. The ATAR provides a ranking mechanism for tertiary admissions (along with any applicable adjustments). As of 2020, eligible graduating Queensland senior secondary students receive an ATAR from the Queensland Tertiary Admissions Centre.
C	Certificate	Either a Queensland Certificate of Education (QCE) or a Queensland Certificate of Individual Achievement (QCIA).
E	Early retirement	Is where an employee accepts an early retirement package in exchange for voluntarily terminating their employment with an agency.
F	Full-time equivalent (FTE)	A representative number that is calculated by assessing the hours worked over the financial year by all full-time and part-time employees, and converting this to a corresponding number of employees as if all staff were full-time.
I	Indigenous	A person who identifies to be of Aboriginal and/or Torres Strait Islander origin.
	International Baccalaureate Diploma (IBD)	An internationally recognised, two-year curriculum that prepares 16 to 19-year-old students for university. Students receive credit for subjects studied in the program at leading universities around the world, reducing the time required to complete a Bachelor degree.
K	Kindergarten program	An education program delivered to children in the year before full-time school by a qualified early childhood teacher for 600 hours a year. Government-approved kindergarten programs are available in a range of settings, including standalone kindergarten services, and kindergarten services operated by non-state schools, long day care services, and selected schools in some remote and discrete Indigenous communities.
	KindyLinQ	A play-based program that families living in identified locations can attend in the year before their child can start kindergarten.
N	National Assessment Program— Literacy and Numeracy (NAPLAN)	Annual tests conducted nationally in Years 3, 5, 7 and 9 covering reading, writing, spelling, grammar and punctuation, and numeracy. The results provide information for teachers and schools on individual student performance on a national basis. This is used to identify areas of strength and where further assistance may be required. NAPLAN tests are part of a

		collaborative process between states and territories, the Australian Government and non-government school sectors.
	National Minimum Standard (NMS)	Nationally set standards against which the results of NAPLAN tests are compared. For each year level, a minimum standard is defined and located on the common underlying scale. Band 2 is the minimum standard for Year 3; Band 4 is the minimum standard for Year 5; Band 5 is the minimum standard for Year 7; and Band 6 is the minimum standard for Year 9.
	National Quality Framework	The National Quality Framework provides for the regulation and quality assessment and rating of long day care, family day care, preschool/ kindergarten, and outside school hours care services across Australia. The framework includes the National Law and National Regulations, the National Quality Standard, an assessment and quality rating process and national learning frameworks.
	National Quality Standard	A key aspect of the National Quality Framework and sets a national benchmark for early childhood education and care services.
P	Portfolio	The department or group of departments for which a minister is responsible.
	Prep	A full-time, compulsory program that replaced preschool. It runs five days a week and follows the established school times and routines. Taking a play- and inquiry-based approach to learning, Prep is offered at every Queensland state school and selected independent and Catholic schools.
Q	Queensland Certificate of Education (QCE)	The QCE is Queensland's senior school qualification. It is awarded to eligible students (usually at the end of Year 12) by the Queensland Curriculum and Assessment Authority. In 2019, Year 11 students commenced senior secondary study under new Senior Assessment and Tertiary Entrance (SATE) arrangements, as part of the new QCE system. As of 2020, eligible graduating senior secondary students receive an ATAR, instead of the formerly used OP.
	Queensland Certificate of Individual Achievement (QCIA)	This certificate recognises and reports the achievements of students whose learning is part of an individual learning program. The certificate is an official record that students have completed at least 12 years of education.
R	Redundancy	The situation where a permanent position or function becomes redundant as a result of workplace change and this leads to a decision by the chief executive to terminate the employee's employment. It is a requirement under <i>Directive 04/18 - Early Retirement, Redundancy and Retrenchment</i> (the Directive) that we report the number of redundancies, early retirement schemes and retrenchment packages paid to employees, and the monetary value of these packages (as prescribed by the Directive, including incentive payments) paid during the reporting period.
	Retrenchment	Is the termination of employment of an employee whose position is redundant and for whom action to support employment security under the directive relating to supporting employees affected by workplace change has been reasonably exhausted.
S	Senior Executive Service (SES)	The SES comprises senior executive officers within the Queensland public service but does not include chief executives, senior officers and officers appointed under section 122 of the

		<i>Public Service Act 2008 (Qld).</i>
	Strategic Plan	The document which provides the agency's purpose and direction. It outlines the department's overall objectives (including its contribution to whole-of-government objectives, ambitions and targets) and how it will know if it has achieved those agency objectives (performance indicators).
T	Teacher Learning Centres (TLCs)	TLCs are local coordination centres that provide streamlined on-the-ground support for preservice, beginning and early career teachers during their teaching journey.

**Department of Education Financial Statements
for the year ended 30 June 2022**

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Department of Education
Statement of Comprehensive Income
for the year ended 30 June 2022

	2022	2022	Budget	2021	
Note	Actual	Original	variance*	Actual	
	\$'000	budget	\$'000	\$'000	
OPERATING RESULT					
Income from continuing operations					
Appropriation revenue	B1-1	10 233 346	10 365 369	(132 023)	9 482 432
User charges and fees	B1-2	404 327	431 859	(27 532)	399 651
Grants and contributions	B1-3	251 484	184 074	67 410	208 504
Interest		4 585	10 375	(5 790)	4 803
Other revenue		88 998	17 999	70 999	68 066
Total income from continuing operations		10 982 740	11 009 676	(26 936)	10 163 456
Expenses from continuing operations					
Employee expenses	B2-1	8 087 572	8 193 581	(106 009)	7 691 693
Supplies and services	B2-2	1 576 657	1 755 724	(179 067)	1 337 170
Grants and subsidies	B2-3	341 067	341 066	1	293 685
Depreciation and amortisation	C3-4	709 760	614 276	95 484	607 956
Impairment losses/(gains)		7 188	728	6 460	(14 674)
Finance/borrowing costs		19 498	26 157	(6 659)	19 785
Other expenses	B2-4	81 802	78 144	3 658	70 524
Total expenses from continuing operations		10 823 544	11 009 676	(186 132)	10 006 139
Operating result for the year		159 196	-	159 196	157 317
OTHER COMPREHENSIVE INCOME					
<u>Items that will not be reclassified to operating result:</u>					
Increase/(decrease) in asset revaluation surplus	C8-3	2 460 458	401 728	2 058 730	939 923
Total items that will not be reclassified to operating result		2 460 458	401 728	2 058 730	939 923
TOTAL COMPREHENSIVE INCOME		2 619 654	401 728	2 217 926	1 097 240

*An explanation of major variances is included at Note E1.

The accompanying notes form part of these financial statements.

Department of Education – Statement of Comprehensive Income by Major Departmental Service
for the year ended 30 June 2022

	Early Childhood Education and Care		School Education		Industrial Relations		Racing		Total	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income from continuing operations										
Appropriation revenue	319 473	290 391	9 854 560	9 159 594	30 664	27 903	28 649	4 544	10 233 346	9 482 432
User charges and fees	1 179	1 150	382 161	380 104	20 979	18 397	8	-	404 327	399 651
Grants and contributions	764	613	118 347	79 975	132 373	127 916	-	-	251 484	208 504
Interest	-	-	4 585	4 803	-	-	-	-	4 585	4 803
Other revenue	5 059	4 043	82 564	57 439	713	584	662	6 000	88 998	68 066
Total income from continuing operations	326 475	296 197	10 442 217	9 681 915	184 729	174 800	29 319	10 544	10 982 740	10 163 456
Expenses from continuing operations										
Employee expenses	45 354	42 246	7 922 561	7 534 236	119 084	114 850	573	361	8 087 572	7 691 693
Supplies and services	28 893	25 275	1 502 650	1 271 470	45 105	40 416	9	9	1 576 657	1 337 170
Grants and subsidies	244 281	221 522	58 270	56 702	9 699	10 915	28 817	4 546	341 067	293 685
Depreciation and amortisation	2 828	2 572	705 800	603 815	1 132	1 569	-	-	709 760	607 956
Impairment losses/(gains)	49	67	7 136	(14 777)	3	36	-	-	7 188	(14 674)
Finance/borrowing costs	4	4	19 494	19 781	-	-	-	-	19 498	19 785
Other expenses	358	52	81 093	70 028	351	444	-	-	81 802	70 524
Total expenses from continuing operations	321 767	291 738	10 297 004	9 541 255	175 374	168 230	29 399	4 916	10 823 544	10 006 139
Operating result for the year	4 708	4 459	145 213	140 660	9 355	6 570	(80)	5 628	159 196	157 317
Other comprehensive income										
<u>Items that will not be reclassified to operating result:</u>										
Increase/(decrease) in asset revaluation surplus	17 365	4 764	2 443 093	935 159	-	-	-	-	2 460 458	939 923
Total other comprehensive income	17 365	4 764	2 443 093	935 159	-	-	-	-	2 460 458	939 923
Total comprehensive income	22 073	9 223	2 588 306	1 075 819	9 355	6 570	(80)	5 628	2 619 654	1 097 240

Department of Education
Statement of Financial Position
as at 30 June 2022

	Note	2022 Actual \$'000	2022 Original budget \$'000	Budget variance* \$'000	2021 Actual \$'000
Current assets					
Cash and cash equivalents	C1	1 575 841	944 439	631 402	1 242 650
Receivables	C2	157 511	99 732	57 779	138 247
Inventories		2 243	3 093	(850)	1 961
Other current assets		52 236	67 992	(15 756)	89 202
Total current assets		1 787 831	1 115 256	672 575	1 472 060
Non-current assets					
Property, plant and equipment	C3-1	25 915 789	23 543 385	2 372 404	22 848 095
Right-of-use assets		6 420	-	6 420	6 272
Intangible assets		36 358	34 499	1 859	31 603
Total non-current assets		25 958 567	23 577 884	2 380 683	22 885 970
Total assets		27 746 398	24 693 140	3 053 258	24 358 030
Current liabilities					
Payables	C4	862 474	327 286	535 188	580 672
Borrowings	C5	9 107	9 488	(381)	8 374
Lease liabilities		851	-	851	582
Accrued employee benefits	C7	124 568	175 903	(51 335)	121 458
Other current liabilities		80 074	83 188	(3 114)	70 975
Total current liabilities		1 077 074	595 865	481 209	782 061
Non-current liabilities					
Borrowings	C5	364 392	370 047	(5 655)	373 499
Lease liabilities		5 990	-	5 990	6 084
Other non-current liabilities		-	228	(228)	-
Total non-current liabilities		370 382	370 275	107	379 583
Total liabilities		1 447 456	966 140	481 316	1 161 644
Net assets		26 298 942	23 727 000	2 571 942	23 196 386
Equity					
Contributed equity	C8-1	5 700 877			5 217 975
Accumulated surplus		559 687			400 491
Asset revaluation surplus	C8-3	20 038 378			17 577 920
Total equity		26 298 942	23 727 000	2 571 942	23 196 386

*An explanation of major variances is included at Note E1.

The accompanying notes form part of these financial statements.

Department of Education – Statement of Assets and Liabilities by Major Departmental Service
as at 30 June 2022

	Early Childhood Education and Care		School Education		Industrial Relations		Racing		General - not attributed		Total	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets												
Cash and cash equivalents	-	-	716 103	655 457	35 553	24 398	-	-	824 185	562 795	1 575 841	1 242 650
Receivables	3 821	3 257	149 745	131 467	3 930	3 317	15	206	-	-	157 511	138 247
Inventories	-	-	2 243	1 961	-	-	-	-	-	-	2 243	1 961
Other current assets	159	300	50 014	87 008	2 061	1 891	2	3	-	-	52 236	89 202
Total current assets	3 980	3 557	918 105	875 893	41 544	29 606	17	209	824 185	562 795	1 787 831	1 472 060
Non-current assets												
Property, plant and equipment	124 650	109 569	25 789 402	22 736 093	1 737	2 433	-	-	-	-	25 915 789	22 848 095
Right-of-use assets	-	-	6 420	6 272	-	-	-	-	-	-	6 420	6 272
Intangible assets	1 835	454	32 327	29 296	2 196	1 853	-	-	-	-	36 358	31 603
Total non-current assets	126 485	110 023	25 828 149	22 771 661	3 933	4 286	-	-	-	-	25 958 567	22 885 970
Total assets	130 465	113 580	26 746 254	23 647 554	45 477	33 892	17	209	824 185	562 795	27 746 398	24 358 030
Current liabilities												
Payables	15 521	2 717	840 300	573 337	6 653	4 616	-	2	-	-	862 474	580 672
Borrowings	-	-	9 107	8 374	-	-	-	-	-	-	9 107	8 374
Lease liabilities	-	-	851	582	-	-	-	-	-	-	851	582
Accrued employee benefits	1 277	1 137	118 891	116 062	4 386	4 173	14	86	-	-	124 568	121 458
Other current liabilities	-	32	79 896	70 745	178	198	-	-	-	-	80 074	70 975
Total current liabilities	16 798	3 886	1 049 045	769 100	11 217	8 987	14	88	-	-	1 077 074	782 061
Non-current liabilities												
Borrowings	-	-	364 392	373 499	-	-	-	-	-	-	364 392	373 499
Lease liabilities	-	-	5 990	6 084	-	-	-	-	-	-	5 990	6 084
Total non-current liabilities	-	-	370 382	379 583	-	-	-	-	-	-	370 382	379 583
Total liabilities	16 798	3 886	1 419 427	1 148 683	11 217	8 987	14	88	-	-	1 447 456	1 161 644

Department of Education
Statement of Changes in Equity
for the year ended 30 June 2022

	Note	Accumulated surplus \$'000	Asset revaluation surplus \$'000	Contributed equity \$'000	Total \$'000
Balance as at 1 July 2020		243 174	16 637 997	4 617 161	21 498 332
Operating result					
Operating result from continuing operations		157 317	-	-	157 317
Other comprehensive income					
Increase/(decrease) in asset revaluation surplus	C8-3	-	939 923	-	939 923
Total comprehensive income for the year		157 317	939 923	-	1 097 240
Transactions with owners as owners					
- Appropriated equity injections	C8-2	-	-	600 814	600 814
Net transactions with owners as owners		-	-	600 814	600 814
Balance as at 30 June 2021		400 491	17 577 920	5 217 975	23 196 386
Balance as at 1 July 2021		400 491	17 577 920	5 217 975	23 196 386
Operating result					
Operating result from continuing operations		159 196	-	-	159 196
Other comprehensive income					
Increase/(decrease) in asset revaluation surplus	C8-3	-	2 460 458	-	2 460 458
Gain on revaluation of properties					
Total comprehensive income for the year		159 196	2 460 458	-	2 619 654
Transactions with owners as owners					
- Net transfers in/(out) from other Queensland Government entities	A3	-	-	(12 977)	(12 977)
- Appropriated equity injections	C8-2	-	-	495 879	495 879
Net transactions with owners as owners		-	-	482 902	482 902
Balance as at 30 June 2022		559 687	20 038 378	5 700 877	26 298 942

The accompanying notes form part of these financial statements.

Department of Education
Statement of Cash Flows
for the year ended 30 June 2022

	2022 Actual	2022 Original budget	Budget variance*	2021 Actual
Note	\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Inflows:</i>				
Service appropriation receipts	10 324 090	10 365 369	(41 279)	9 593 602
User charges and fees	398 498	438 014	(39 516)	347 220
Grants and contributions	197 326	180 074	17 252	187 359
Interest receipts	4 585	10 375	(5 790)	4 803
GST input tax credits from ATO	277 718	-	277 718	269 361
GST collected from customers	19 322	-	19 322	19 548
Other	89 363	24 801	64 562	68 362
<i>Outflows:</i>				
Employee expenses	(8 061 193)	(8 165 503)	104 310	(7 726 788)
Supplies and services	(1 379 616)	(1 754 801)	375 185	(1 208 199)
Grants and subsidies	(331 960)	(341 066)	9 106	(293 285)
Finance/borrowing costs	(19 498)	(26 157)	6 659	(19 785)
GST paid to suppliers	(284 257)	-	(284 257)	(270 087)
GST remitted to ATO	(20 386)	-	(20 386)	(18 466)
Other	(78 030)	(83 137)	5 107	(69 448)
Net cash provided by operating activities	1 135 962	647 969	487 993	884 197
	CF-1			
CASH FLOWS FROM INVESTING ACTIVITIES				
<i>Inflows:</i>				
Sales of property, plant and equipment	423	-	423	801
<i>Outflows:</i>				
Payments for property, plant and equipment	(1 289 765)	(1 446 629)	156 864	(1 141 680)
Net cash used in investing activities	(1 289 342)	(1 446 629)	157 287	(1 140 879)
CASH FLOWS FROM FINANCING ACTIVITIES				
<i>Inflows:</i>				
Equity injections	495 879	850 752	(354 873)	600 814
<i>Outflows:</i>				
Repayments of borrowings	(8 374)	(8 374)	-	(7 691)
Lease payments	(934)	(380)	(554)	(788)
Net cash provided by financing activities	486 571	841 998	(355 427)	592 335
	CF-2			
Net increase/(decrease) in cash and cash equivalents	333 191	43 338	289 853	335 653
Cash and cash equivalents - opening balance	1 242 650	901 101	341 549	906 997
Cash and cash equivalents - closing balance	1 575 841	944 439	631 402	1 242 650
	C1			

*An explanation of major variances is included at Note E1.

The accompanying notes form part of these financial statements.

Department of Education
Statement of Cash Flows
for the year ended 30 June 2022

NOTES TO THE STATEMENT OF CASH FLOWS

CF-1 Reconciliation of operating result to net cash provided by operating activities

	2022 \$'000	2021 \$'000
Operating surplus/(deficit)	159 196	157 317
<i>Non-cash items included in operating result:</i>		
Depreciation and amortisation expense	709 760	607 956
Loss on disposal of property, plant and equipment	3 761	1 062
Donated assets received	(11 846)	(14 578)
Other assets received	(43 540)	(6 300)
Bad debts and impairment losses/(gains)	7 189	(14 674)
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in GST input tax credits receivable	(7 589)	342
(Increase)/decrease in net operating receivables	(11 650)	(47 318)
(Increase)/decrease in inventories	(283)	822
(Increase)/decrease in other current assets	36 966	28 114
Increase/(decrease) in other current liabilities	9 099	(10 728)
Increase/(decrease) in GST payable	(14)	14
Increase/(decrease) in payables	281 802	179 365
Increase/(decrease) in accrued employee benefits	3 111	2 803
Net cash provided by operating activities	1 135 962	884 197

CF-2 Changes in liabilities arising from financing activities

	Closing balance 2020 \$'000	Non-cash adjustments \$'000	Cash repayments \$'000	Closing balance 2021 \$'000
Borrowings	389 564	-	(7 691)	381 873
Lease liabilities	6 907	547	(788)	6 666
Total	396 471	547	(8 479)	388 539

	Closing balance 2021 \$'000	Non-cash adjustments \$'000	Cash repayments \$'000	Closing balance 2022 \$'000
Borrowings	381 873	-	(8 374)	373 499
Lease liabilities	6 666	1 109	(934)	6 841
Total	388 539	1 109	(9 308)	380 340

Further details on Borrowings are provided in Note C5.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

**SECTION 1
ABOUT THE DEPARTMENT AND THIS FINANCIAL REPORT**

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

The Department of Education (the department) is a Queensland Government department established under the *Public Service Act 2008* and controlled by the State of Queensland, which is the ultimate parent.

The head office and principal place of business of the department is:

Education House
30 Mary Street
Brisbane QLD 4000

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The department has prepared these general purpose financial statements:

- in compliance with s.38 of the *Financial and Performance Management Standard 2019*;
- in compliance with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2021;
- in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities; and
- on an accrual basis.

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note G3.

A1-3 PRESENTATION

Currency and rounding

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

Comparatives

Comparative information reflects the audited 2020-21 financial statements.

Current/non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the 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.

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

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

A1-5 BASIS OF MEASUREMENT

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

- land, buildings, heritage and cultural assets which are measured at fair value; and
- inventories which are measured at the lower of cost and net realisable value.

A1-6 THE REPORTING ENTITY

These financial statements cover the Department of Education and include all income, expenses, assets, liabilities and equity of the department as an individual entity.

There have been no material changes in the reporting entity during 2021-22, and details of any transferred assets, liabilities, equity and appropriation revenue, including those associated with machinery-of-government changes are detailed in Note A3.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)

A1-7 FINANCIAL IMPACTS FROM COVID-19 PANDEMIC

There have been no material financial impacts arising from COVID-19 on the department's financial statements. However, there have been continuing minor impacts in the following areas:

- Reductions in revenue occurred from both school activities such as excursion fees and from full fee-paying overseas students which were partially offset by reductions in Homestay Accommodation Scheme expenses. The revenue and expenses associated with overseas students were directly impacted by the international border closures.
- Reductions occurred in travel costs which have been offset by increases in COVID-19 supplies and associated freight costs.
- A one-off COVID-19 relief payment for free kindergarten access was made in Term 1 2022 and two further special payments were made to support services impacted by the border closure with New South Wales.
- The department's land holdings are measured at fair value by referring to market prices. During 2021-22 the annual land valuations were influenced by the prevailing increased market prices. With respect to inner city land holdings, the market in 2021-22 has continued to show signs of increased transaction activity which commenced during the early stages of the COVID-19 pandemic. Prior to COVID-19, sales activity in the inner city was very low.
- Financial guarantees disclosed in Note D2 Contingencies have been assessed and management does not expect that the guarantees will be called upon within the terms of the loans.

A1-8 2022 QUEENSLAND FLOODS

The impact of the 2022 severe rainfall and flooding event in South East Queensland has affected a number of schools, including Rocklea State School, Jindalee State School, Aviation High at Hendra and Milpera State High School. Assessments of the affected buildings have been conducted to determine the extent of the damage and any rectification work required.

During late 2021-22, the department incurred \$6.277 million in expenditure to rectify the damage caused by the Queensland floods. Further rectification works will continue and are expected to be completed during December 2022.

Three buildings at Rocklea State School and one building at Aviation High were written off after an extensive independent assessment deemed it to be more cost effective to demolish the buildings and rebuild to a higher standard. These higher standard buildings are intended to mitigate the risk of future impacts from flood and other natural disasters. The total loss recognised by the department for the write off of these building assets was \$0.984 million. In addition, losses captured through the Resource Replacement Scheme of \$1.880 million were reimbursed to schools.

A2 DEPARTMENTAL OBJECTIVES

The Department of Education is building Queensland's future by giving all children a great start, engaging young people in learning, creating safe and inclusive workplaces and investing in communities for a stronger Queensland.

This contributes to the Queensland Government's objectives for the community which are built around the *Unite and Recover – Queensland's Economic Recovery Plan* with a focus on protecting our health, creating jobs and working together by:

- **Safeguarding our health** and jobs by supporting wellbeing and safety in the early years and schools, communities, and workplaces;
- **Backing frontline services** and our diverse workforce by engaging healthy, safe and capable people across Queensland communities;
- **Building Queensland** by creating jobs and driving fit-for-future investment in social infrastructure and technologies;
- **Investing in skills** by educating young Queenslanders for the future of work and to prosper in the economy;
- **Protecting the environment** for future generations by investing in energy-efficient and cleaner, greener technologies in schools and workplaces; and
- **Growing our regions** by driving economic prosperity and sustainable investment in services across our diverse and dispersed communities.

The department is funded for the departmental services it delivers principally by parliamentary appropriations. The department's material financial statement balances reflect our large school land and buildings portfolio across over 1,250 schools and the salaries of our school, regional and central office staff. Supplies and services are dominated by curriculum resources, school utilities costs and the maintenance and upkeep of our large asset base, including operational contract costs.

A2 DEPARTMENTAL OBJECTIVES (continued)

The major services delivered by the department are as follows:

Early childhood education and care

Queensland children engaged in quality early years programs that support learning and development and strengthen successful transitions to school.

School education

Queensland students engaged in learning, achieving and successfully transitioning to further education, training and work.

Industrial Relations

Improving the wellbeing of all Queenslanders by making Queensland safer and supporting fair and productive workplaces.

Racing

Administering the *Racing Act 2002* and managing programs that support a viable, prosperous racing industry in Queensland.

A3 MACHINERY-OF-GOVERNMENT CHANGES

Transfers in – Controlled activities

- Details of transfer: Buildings of the former Beenleigh QBuild depot transferred from the Department of Energy and Public Works to the Department of Education
- Basis of transfer: Ministerial approval dated 12 August 2021
- Date of transfer: 1 November 2021

The increase in building assets of \$0.085 million (net book value) has been accounted for as an increase in contributed equity as disclosed in the statement of changes in equity.

Transfers out – Controlled activities

- Details of transfer: Buildings (staff housing) located in Aurukun from the Department of Education to the Department of Energy and Public Works
- Basis of transfer: Ministerial approval dated 24 September 2021
- Date of transfer: 1 November 2021

The decrease in building assets of \$0.571 million (net book value) has been accounted for as a decrease in contributed equity as disclosed in the statement of changes in equity.

- Details of transfer: Land and buildings from the Department of Education to the Department of Energy and Public Works under the Government Employee Housing Centralisation Project – Phase 3
- Basis of transfer: CBRC No. 252 dated 15 August 2013 and CBRC No. 44 dated 30 June 2015
- Date of transfer: 1 November 2021

The decrease in land and building assets of \$11.727 million (net book value) has been accounted for as a decrease in contributed equity as disclosed in the statement of changes in equity.

- Details of transfer: Land at Bribie Island State High School from the Department of Education to Queensland Health under the Satellite Hospital Program
- Basis of transfer: CBRC No. 1221 dated 18 May 2021
- Date of transfer: 15 November 2021

The decrease in land assets of \$0.764 million has been accounted for as a decrease in contributed equity as disclosed in the statement of changes in equity.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

A4 CONTROLLED ENTITIES

The following entity is controlled by the department:

Name:	Queensland Education Leadership Institute (QELi)
Purpose:	QELi was established in June 2010 to provide a range of professional learning services to school leaders.
Structure and control:	QELi is a not-for-profit public company, limited by guarantee, jointly owned by the Minister for Education and the Department of Education. Membership of the company's constitution is 100% controlled by the Minister for Education and the Director-General, Education.
Operation and reporting:	Given the activities of the company, no dividends or other financial returns are received by the department. There are no significant restrictions on the department's ability to access the company's assets or settle its liabilities. The assets, liabilities, revenues and expenses of this entity have not been consolidated in these financial statements, as they would not materially affect the reported financial position and operating revenue and expenses. The company produces separate financial reports and is audited by Queensland Audit Office.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

**SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE**

B1 REVENUE

B1-1 APPROPRIATION REVENUE

Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result

	2022 \$'000	2021 \$'000
Budgeted appropriation revenue	10 365 369	9 621 435
Transfers from/to other headings (variation in headings)	(41 279)	(27 833)
Total appropriation receipts (cash)	10 324 090	9 593 602
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	136 068	24 898
Less : Closing balance of deferred appropriation payable to Consolidated Fund	(226 812)	(136 068)
Appropriation revenue recognised in statement of comprehensive income	10 233 346	9 482 432

Accounting policy – Appropriation revenue

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 C8-2.

B1-2 USER CHARGES AND FEES

	2022 \$'000	2021 \$'000
Student fees	43 068	57 159
General fees	68 213	63 545
Student resource scheme fees	97 199	92 323
Excursion fees	65 128	70 051
Other fees and commissions	1 043	264
Property income	30 705	23 643
Sales revenue	72 544	67 699
Workers' compensation self-insurer levies	11 174	10 554
Electrical licensing registration fees	6 180	5 917
Service delivery	9 073	8 496
Total	404 327	399 651

Accounting policy – User charges and fees

The department recognises user charges and fees when delivery of the goods or services in full or part has occurred, in accordance with AASB 15 *Revenue from Contracts with Customers*. User charges outside the scope of AASB 15 are recognised in accordance with the requirements of the applicable accounting standard.

Student fees

Student fees include international student tuition fees, homestay fees and dependant program fees which come within the scope of AASB 15. A contractual liability is initially recognised upon receipt of funds with revenue being recognised over time as the performance obligations are met and students receive the services.

General fees

General fees include the provision of a wide variety of goods and services including school sports revenue, rural remote and international fees and other miscellaneous items. Most of this revenue comes within the scope of AASB 15 with the majority of revenue being recognised at the point in time the goods or services are delivered.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

B1 REVENUE (continued)

B1-2 USER CHARGES AND FEES (continued)

Accounting policy – User charges and fees (continued)

Student resource scheme fees

Student resource scheme fees are invoiced to parents/caregivers at the beginning of each school (calendar) year relating to bulk provisioning and/or hire of textbooks, resources, consumables and materials, which come within the scope of AASB 15. A contract liability is raised for the unearned portion of the income with revenue subsequently recognised over time as the performance obligations are met and the resources are provided to students.

Excursion fees

Excursion fees relate to charges for excursions, field trips and camps, which come within the scope of AASB 15 and are recognised at the point in time the revenue is received which approximates the delivery of the services.

Property income

Property income relates to income from hire of facilities such as hall hire, oval hire and court hire which come within the scope of AASB 15 and are recognised at the point in time the revenue is received which approximates the delivery of the services.

Sales revenue

Sales revenue relates to revenue from tuckshops, uniform shops and other miscellaneous goods and services provided to students, which come within the scope of AASB 15 and are recognised at the point in time that the goods or services are provided.

B1-3 GRANTS AND CONTRIBUTIONS

	2022 \$'000	2021 \$'000
Contributions from WorkCover	114 180	110 040
Contributions from external parties	44 228	42 477
Grants from the Commonwealth Government	15 635	11 610
Grants from other State Government departments	3 734	3 970
Special purpose capital grants	-	5 896
Goods and services received below fair value	5 195	1 812
Assets received below fair value	43 540	6 300
Donations - cash	13 126	11 821
Donations - other assets ⁽¹⁾	11 846	14 578
Total	251 484	208 504

(1) Donated physical assets are recognised at their fair value.

Accounting policy – Grants and contributions

Grants, contributions and donations represent transactions where the consideration paid by the department to acquire an asset (including cash) is significantly less than the fair value of the asset, principally to enable the department to further its objectives. Generally, these transactions are accounted for under AASB 1058 *Income for Not-for-Profit Entities* with revenue recognised upon receipt of the asset.

Contributions from WorkCover

Contributions from WorkCover include the Workplace Health & Safety Grant and the Workers' Compensation Regulator Grant. These grants are enabled under s.481A of the *Workers' Compensation and Rehabilitation Act 2003* at the direction of the Minister. They represent non-contractual income arising from a statutory requirement which is recognised as income upon receipt under AASB 1058.

Contributions from external parties

Contributions from external parties include Electrical Safety Contributions levied under s.201 of the *Electrical Safety Act 2002*, which represents non-contractual income arising from a statutory requirement. The contributions are recognised as income upon receipt under AASB 1058. Also included are contributions from community organisations (such as Parents and Citizens' Associations). These contributions are voluntary and do not result in a material benefit or advantage to the contributor. They are therefore recognised as income upon receipt under AASB 1058 as the consideration received represents an asset provided to the department for significantly less than fair value to enable the department to further its objectives.

Assets received below fair value

Assets acquired at no cost or for a nominal consideration, other than those acquired through machinery-of-government changes, must be recognised initially at fair value as at the date of acquisition. In such cases, the initial recognition is as a revenue item, 'assets received below fair value', not as a credit to an asset revaluation surplus.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2022 \$'000	2021 \$'000
Employee benefits		
Teachers' salaries and allowances	4 831 037	4 608 860
Public servants' and other salaries and allowances	886 328	835 940
Teacher aides' salaries	588 126	568 752
Cleaners' salaries and allowances	244 951	238 931
Janitors'/groundstaff salaries and allowances	67 936	66 581
Employer superannuation contributions	842 736	804 950
Annual leave levy/expense	260 457	239 335
Long service leave levy/expense	169 786	153 770
Other employee benefits	15 848	4 603
Employee related expenses		
Fringe benefits tax	2 644	2 113
Workers' compensation premium	83 130	83 565
Staff transfer costs	22 441	17 470
Staff rental accommodation	39 351	34 341
Staff training	32 801	32 482
Total	8 087 572	7 691 693

The number of employees as at 30 June, including both full-time employees and part-time employees measured on a full-time equivalent basis (reflecting Minimum Obligatory Human Resource Information (MOHRI)) is:

	2022 No.	2021 No.
Full-time equivalent employees	75 267	75 297

Accounting policy – Employee expenses

Wages and salaries

Wages and salaries expenses are recognised in the reporting period in which the employees rendered the related service.

Wages and salaries due but unpaid at reporting date are recognised in the statement of financial position at the 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 values.

Sick leave

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

Annual leave and long service leave

The entitlement for annual leave includes a component for accrued leave loading for teaching staff working at schools, but does not include recreation leave, which is not an entitlement under their award.

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

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

B2 EXPENSES (continued)

B2-1 EMPLOYEE EXPENSES (continued)

Accounting policy – Employee expenses (continued)

Superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's QSuper defined benefit plans 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 (EBA) or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined benefit plans – 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 by the Treasurer 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.

Workers' compensation premiums

The department pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.

Key management personnel and remuneration disclosures are detailed in Note G1.

B2-2 SUPPLIES AND SERVICES

	2022 \$'000	2021 \$'000
Building maintenance	368 681	296 778
Utilities	204 727	201 264
Equipment and building refurbishment	379 531	272 248
Contractors and consultants	71 107	55 807
Contractors and consultants - in-school costs	77 824	67 964
Materials and running costs	143 272	125 660
Student course supplies and excursion admission costs	163 188	154 786
Payments to shared service provider/inter-agency services	1 899	1 954
Computer costs	107 341	95 207
Office accommodation	30 888	40 097
Travel	10 247	9 445
Travel - school and student	15 883	14 067
Lease expenses	2 069	1 893
Total	1 576 657	1 337 170

Accounting policy – Distinction between grants and procurement

For a transaction to be classified as supplies and services, the value of goods and services received by the department must be of approximately equal value to the value of the consideration exchanged for those goods and services. Where this is not the substance of the arrangement, the transaction is classified as a grant in Note B2-3.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

B2 EXPENSES (continued)

B2-3 GRANTS AND SUBSIDIES

	2022 \$'000	2021 \$'000
Recurrent		
Early childhood education and care grants and subsidies	244 154	221 493
Other grants and allowances	83 092	69 646
Capital		
Grants to external organisations	13 821	2 546
Total	341 067	293 685

B2-4 OTHER EXPENSES

	2022 \$'000	2021 \$'000
Insurance premiums - QGIF	29 142	25 853
External audit fees ⁽¹⁾	840	706
Loss on disposal of property, plant and equipment	3 761	1 062
Special payments:		
Ex-gratia payments - general ⁽²⁾	180	30
Court awarded damages	354	345
Penalty interest payment	1	1
Payments to other government departments ⁽³⁾	44 712	40 863
Other	2 812	1 664
Total	81 802	70 524

- (1) Total external audit fees quoted by the Queensland Audit Office relating to the 2021-22 financial year are \$0.693 million (2020-21: \$0.727 million). There are no non-audit services included in this amount.
- (2) Special payments represent 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 made during 2021-22 include two payments to support services impacted by the border closure with New South Wales (NSW) due to COVID-19 and one payment for damages to personal chattels.
- (3) Payments to other government departments mainly relate to school transport arrangements with the Department of Transport and Main Roads.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

**SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION**

C1 CASH AND CASH EQUIVALENTS

	2022 \$'000	2021 \$'000
Cash on hand	109	132
Cash at bank	1 575 732	1 242 518
Total	1 575 841	1 242 650

Accounting policy – Cash and cash equivalents

Cash and cash equivalents include cash on hand, cheques receipted but not banked at 30 June and cash in school and central office bank accounts which are used in the day-to-day cash management of the department.

Departmental bank accounts (excluding school bank accounts) are grouped within the whole-of-government set-off arrangement with the Queensland Treasury Corporation. Interest earned on the aggregate set-off arrangement balance accrues to the Consolidated Fund.

C2 RECEIVABLES

	2022 \$'000	2021 \$'000
Current		
Trade receivables	77 444	77 469
Less: Loss allowance	(20 643)	(17 683)
	56 801	59 786
GST receivable	35 472	27 883
GST payable	-	(14)
	35 472	27 869
Employee leave reimbursements	63 310	49 327
Other	1 913	1 256
Loans and advances	15	9
Total	157 511	138 247

Disclosure – Movement in loss allowance for trade receivables

	2022 \$'000	2021 \$'000
Balance at 1 July 2021	17 683	36 150
Expected credit losses expense/(gains)	7 176	(14 697)
Bad debts written-off	(4 224)	(3 770)
Amounts recovered during the year	8	-
Balance at 30 June 2022	20 643	17 683

C2 RECEIVABLES (continued)

Accounting policy – Receivables

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

Trade debtors are recognised at the amounts due at the time of sale or service delivery, that is the agreed purchase/contract price. Settlement of trade debtors is required within 30 days from invoice date.

Employee leave reimbursements relate to the Queensland Government's Annual Leave and Long Service Leave Central Schemes which are administered by QSuper on behalf of the state. Refer to Note B2-1.

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of these assets inclusive of any allowance for impairment. No collateral is held as security and no credit enhancements related to receivables are held by the department.

The department uses a provision matrix to measure the expected credit losses on trade and other debtors. The department has determined that parents/caregivers of students are the only material grouping for measuring expected credit losses.

The calculations reflect historical credit losses. The historical default rates are then adjusted by reasonable and forward-looking information on expected changes in macroeconomic indicators that affect the future recovery of those receivables. The department uses the change in the Consumer Price Index (CPI) for Brisbane as the most relevant forward-looking indicator for receivables.

Where the department has receivables from Queensland Government agencies or the Australian Government, no loss allowance is recorded for these receivables on the basis of materiality. Refer to Note D1-2 for the department's credit risk management policies.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

Property, plant and equipment reconciliation 2022	at Fair Value			at Cost		Total 2022 \$'000
	Land	Buildings	Heritage and cultural	Plant and equipment	Work in progress	
	2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000	
<i>Gross</i>	6 452 648	29 274 604	94 652	586 904	831 082	37 239 890
<i>Less: Accumulated depreciation</i>	-	(10 891 598)	(56 728)	(375 775)	-	(11 324 101)
Carrying amount at 30 June 2022	6 452 648	18 383 006	37 924	211 129	831 082	25 915 789
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2021	5 812 942	16 046 633	25 516	218 611	744 393	22 848 095
Acquisitions (including upgrades)	65 940	634 369	444	52 802	562 537	1 316 092
Transfers in from other Queensland Government entities	-	85	-	-	-	85
Donations received	-	11 053	-	793	-	11 846
Disposals	(22)	(2 374)	-	(1 782)	-	(4 178)
Transfers out to other Queensland Government entities	(834)	(12 228)	-	-	-	(13 062)
Donations made	-	-	-	(5)	-	(5)
Transfers between asset classes	23 287	450 481	820	1 260	(475 848)	-
Net revaluation increments/(decrements) in asset revaluation surplus	551 335	1 896 697	12 426	-	-	2 460 458
Depreciation	-	(641 710)	(1 282)	(60 550)	-	(703 542)
Carrying amount at 30 June 2022	6 452 648	18 383 006	37 924	211 129	831 082	25 915 789

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT (continued)

	at Fair Value			at Cost		Total 2021 \$'000
	Land	Buildings	Heritage and cultural	Plant and equipment	Work in progress	
	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	
Property, plant and equipment reconciliation 2021						
<i>Gross</i>	5 812 942	25 256 613	71 223	551 576	744 393	32 436 747
<i>Less: Accumulated depreciation</i>	-	(9 209 980)	(45 707)	(332 965)	-	(9 588 652)
Carrying amount at 30 June 2021	5 812 942	16 046 633	25 516	218 611	744 393	22 848 095
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2020	5 779 527	14 684 558	22 671	218 827	633 994	21 339 577
Acquisitions (including upgrades)	41 621	679 418	179	51 735	383 696	1 156 649
Donations received	-	14 072	-	503	-	14 575
Disposals	(117)	(128)	-	(1 610)	-	(1 855)
Donations made	-	-	-	(7)	-	(7)
Transfers between asset classes	17 074	247 584	722	7 917	(273 297)	-
Net revaluation increments/(decrements) in asset revaluation surplus	(25 163)	961 982	3 104	-	-	939 923
Depreciation	-	(540 853)	(1 160)	(58 754)	-	(600 767)
Carrying amount at 30 June 2021	5 812 942	16 046 633	25 516	218 611	744 393	22 848 095

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-2 RECOGNITION AND ACQUISITION

Accounting policy

Basis of capitalisation and recognition thresholds

Items of property, plant and equipment with a cost or other value equal to or in excess of the following thresholds are recognised as Property, Plant and Equipment in the following classes:

Buildings	\$10 000
Heritage buildings	\$10 000
Land	\$1
Heritage and cultural (cultural works of art)	\$5 000
Plant and equipment	\$5 000

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

Expenditure on property, plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the department.

Cost of acquisition

Property, plant and equipment are initially recorded at cost plus any other costs incurred in getting the assets ready for use, including architects' fees and engineering design fees.

Assets received free of charge from another Queensland Government department (whether as a result of a machinery-of-government change or other involuntary transfer), are recognised at fair value, being the gross carrying amount in the books of the other entity immediately prior to the transfer together with any accumulated depreciation.

Assets acquired at no cost or for nominal consideration, other than from an involuntary transfer from another Queensland Government entity, are recognised as assets and revenues at their fair value at the date of acquisition.

C3-3 MEASUREMENT

Accounting policy

Fair value measurement

All assets of the department for which fair value is measured or disclosed in the financial statements are categorised with 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
- Level 2 – represents fair value measurements that are substantially derived from inputs (other than quoted prices included in level 1) that are observable, either directly or indirectly
- Level 3 – represents fair value measurements that are substantially derived from unobservable inputs.

None of the department's valuations of assets are eligible for categorisation into level 1 of the fair value hierarchy. There were no transfers of assets between fair value hierarchies during the period.

Valuation of property, plant and equipment

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

Land, buildings (including residential buildings and land improvements such as sports facilities), and heritage building assets are measured at fair value, which are reviewed each year to ensure they are materially correct.

The costs of items acquired during the financial year have been judged by management to materially represent their fair value at the end of the reporting period.

Fair value for land is determined by establishing its market value by reference to observable prices in an active market or recent market transactions. The fair value of buildings and heritage building assets is determined by calculating the current replacement cost of the asset.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-3 MEASUREMENT (continued)

Accounting policy (continued)

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.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

Use of specific appraisals

Land, buildings and heritage building assets are revalued by management each year to ensure that they are reported at fair value. Management valuations incorporate the results from the independent revaluation program, and the indexation of the assets not subject to independent revaluation each year.

For the purpose of revaluation, the department has divided the state into 25 districts and each year's selection is chosen to ensure that major urban, provincial and rural characteristics are included. Districts independently valued in each year are as follows:

<p>Valued in 2019-20 and next scheduled for 2023-24</p> <p>Torres Strait and Cape Roma Mackay-Whitsunday Moreton West South East Brisbane Sunshine Coast South Wide Bay South</p>	<p>Valued in 2020-21 and next scheduled for 2024-25</p> <p>Tablelands-Johnstone Mount Isa The Downs Brisbane North Logan-Albert Beaudesert Central Queensland</p>
<p>Valued in 2021-22 and next scheduled for 2025-26</p> <p>Townsville Warwick Moreton East Brisbane South Sunshine Coast North Wide Bay North</p>	<p>Scheduled for valuation in 2022-23</p> <p>Cairns Coastal Central West Toowoomba Brisbane Central and West Gold Coast Wide Bay West</p>

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.

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up-to-date via the application of relevant indices. The department ensures that the application of these indices results in a valid estimation of the asset's fair value at reporting date. Land price indices are derived from market information available to the State Valuation Service (SVS). The Building Price Index (BPI) is provided by SVS from Gray Robinson & Cottrell (GRC) Quantity Surveyors and is based on recent tenders for specialised buildings. This is considered to be the most appropriate index for application to the relevant assets. The results of interim indexations are compared to the results of the independent revaluation performed in the year to ensure the results are reasonable. This annual process allows management to assess and confirm the relevance and suitability of indices provided by SVS based on the asset portfolio of the department.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-3 MEASUREMENT (continued)

Accounting policy (continued)

Land valuations

<i>Effective date of last specific appraisal:</i>	30 June 2022 by the SVS
<i>Valuation approach:</i>	Market-based assessment. Fair Value Hierarchy Level 2.
<i>Inputs:</i>	The fair value of land involved physical inspection and reference to publicly available data on recent sales of similar land in nearby localities in accordance with industry standards.
<i>Current year valuation activity:</i>	<p>Approximately one quarter of the department's land was comprehensively valued. In determining the values, adjustments were made to the sales data to take into consideration the location of the department's land, its size, street/road frontage and access, and any significant restrictions. The extent of the adjustments made varies in significance for each parcel of land.</p> <p>Desktop valuations were also performed by the State Valuation Service on 11 sites that have exhibited volatile price movements over the last three years.</p> <p>The remaining three quarters of the land assets were indexed to ensure that values reflect fair value as at the reporting date. This involved the selection of a sample of 189 properties from the 19 districts across the state that were not independently valued in 2021-22. The State Valuation Service then provided indices for each of these sites based on recent market transactions for local land sales. The department then uses the sampled indices to create a weighted average for each district. These indices increased the value of land in these districts by 12.20%.</p>

Buildings valuations

<i>Effective date of last specific appraisal:</i>	30 June 2022 by the SVS
<i>Valuation approach:</i>	All purpose-built facilities are valued at current replacement cost, as there is no active market for these facilities. Fair Value Hierarchy Level 3.
<i>Inputs:</i>	The State Valuation Service conduct physical inspections and apply construction rates from the State School Costing Manual provided by GRC Quantity Surveyors.
<i>Current year valuation activity:</i>	<p>Approximately one quarter of the department's buildings were independently valued. The current replacement cost was based on standard school buildings and specialised fit-out constructed by the department, adjusted for more contemporary design/construction approaches. Significant judgement was also used to assess the remaining service potential of these facilities, including the current physical condition of the facility.</p> <p>The remaining three quarters were indexed using the Building Price Index provided by GRC Quantity Surveyors. The change in the Building Price Index (June 2021 to June 2022) was a 7.98% increase. Because of the department's continuing investment in general and specific priority maintenance, the condition of the assets is not expected to deteriorate significantly between comprehensive valuations.</p>

Heritage buildings and cultural assets valuations

<i>Effective date of last specific appraisal:</i>	30 June 2022 by the SVS
<i>Valuation approach:</i>	As there is no active market for these assets, fair value was determined using the current replacement cost approach. Fair Value Hierarchy Level 3.
<i>Inputs:</i>	Estimating the cost to reproduce the items with features and materials of the original items, with substantial adjustments made to take into consideration the items' heritage restrictions and characteristics.
<i>Current year valuation activity:</i>	Approximately one quarter of the department's heritage and cultural assets were independently valued. The remaining three quarters were indexed using the Building Price Index provided by GRC Quantity Surveyors.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-4 DEPRECIATION EXPENSE

Accounting policy

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, less its estimated residual value, progressively over its estimated useful life to the department.

The residual (or scrap) value of depreciable assets is assumed to be nil.

Complex assets comprise separately identifiable components of significant value that require regular replacement during the life of the complex asset at different times to other components. The department's complex assets are special purpose school buildings. When the change in depreciation expense from separately identifying significant components is material to the class of assets to which the asset relates, the significant components are separately identified and depreciated. The three components of the department's complex buildings are: a) Fabric; b) Fit-out; and c) Plant. The useful lives for these assets are disclosed in the table below.

Key judgement: The estimated useful lives of the assets are reviewed annually and where necessary, are adjusted to better reflect the future service potential of the asset. In reviewing the useful life of each asset, factors such as asset usage and the rate of technical and commercial obsolescence are considered.

Useful lives for the assets included in the revaluation are amended progressively as the assets are inspected by the valuers.

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

The depreciable amount of improvements to, or on, right-of-use assets is allocated progressively over the estimated useful life of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of leases includes any option period where exercise of the option is probable.

Assets under construction (capital work-in-progress) are not depreciated until 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 within property, plant and equipment.

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

Depreciation rates

Key estimates: For each class of depreciable asset the depreciation rates are based on the following useful lives:

Current useful life (years) reported in financial statements

Class	Current useful life (years)
Buildings - Fabric	60 - 80
Buildings - Fit-out	25
Buildings - Plant	25
Buildings - Demountable buildings, sheds and covered areas	40
Buildings - Land improvements (including sporting facilities)	15 - 80
Heritage and Cultural Assets (Buildings)	100
Heritage and Cultural Assets (Cultural works of art)	100
Plant and equipment - Computer equipment	5
Plant and equipment - Office equipment	5 - 20
Plant and equipment - Musical instruments and craft equipment	20
Plant and equipment - Plant and machinery	5 - 20
Plant and equipment - Sporting equipment	10

C3-5 IMPAIRMENT

Accounting policy

All non-current physical 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 (higher of the asset's fair value less costs to sell and current replacement cost).

An impairment loss is recognised immediately in the statement of comprehensive income, except for land and buildings where any impairment loss would be offset against the asset revaluation surplus of the relevant class.

Department of Education
Notes to the Financial Statements
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C4 PAYABLES

	2022 \$'000	2021 \$'000
Current		
Trade creditors	171 807	184 048
Capital creditors	452 128	257 987
FBT and other taxes	723	671
Grants and subsidies payable	10 776	1 670
Deferred appropriation payable to Consolidated Fund	226 812	136 068
Other	228	228
Total	862 474	580 672

Accounting policy

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount, that is agreed purchase/contract price, gross of applicable trade and other discounts. Capital creditors relates to capital works billed progressively based on the extent of work performed. Amounts owing are unsecured.

C5 BORROWINGS

	2022 \$'000	2021 \$'000
Current		
Finance liability - public private partnerships	9 107	8 374
Total	9 107	8 374
Non-current		
Finance liability - public private partnerships	364 392	373 499
Total	364 392	373 499

Accounting policy - Borrowings

Finance liabilities are initially recognised at fair value, plus any transaction costs directly attributable to the liability, then subsequently held at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of a finance liability to the amortised cost of the liability.

The department does not enter into transactions for speculative purposes, nor for hedging. No financial liabilities are measured at fair value through profit or loss.

C5-1 FINANCE LIABILITY AND COMMITMENTS

Finance liability terms and conditions

The finance liability relates to two Public Private Partnership (PPP) agreements - South-East Queensland Schools and Queensland Schools. As part of the department's review of leasing arrangements under AASB 16 Leases it has been concluded that these arrangements are not leases, but more in the nature of financing to construct and maintain buildings. Refer to Note C6 for details.

Interest rates

Interest on finance liabilities is recognised as an expense as it accrues. No interest has been capitalised during the current or comparative reporting period.

The implicit interest rate for the finance liabilities ranges from 2.87% to 15.99% (2020-21: 2.87% to 15.99%).

C5-2 DISCLOSURE ABOUT SENSITIVITY TO INTEREST RATE MOVEMENTS

Interest rate sensitivity analysis evaluates the outcome on profit or loss if interest rates would change by +/- 0.25% from the year-end rates applicable to the department's financial assets and liabilities. With all other variables held constant, the department would have a surplus and equity increase/(decrease) of \$3.384 million (2020-21 \$2.541 million).

Department of Education
Notes to the Financial Statements
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C5 BORROWINGS (continued)

C5-3 FAIR VALUE DISCLOSURES FOR FINANCIAL LIABILITIES MEASURED AT AMORTISED COST

	2022		2021	
	\$'000	\$'000	\$'000	\$'000
	Carrying amount	Fair Value	Carrying amount	Fair Value
Finance liability – PPP	373 499	241 481	381 873	314 649
Total	373 499	241 481	381 873	314 649

The fair value of finance liabilities is calculated using discounted cash flow analysis and using the Reserve Bank Commonwealth Government 10 year bond rate.

C6 PUBLIC PRIVATE PARTNERSHIPS

C6-1 OTHER PUBLIC PRIVATE PARTNERSHIPS OUTSIDE AASB 1059

Some Public Private Partnerships (PPP) are not service concession arrangements within the scope of AASB 1059 *Service Concession Arrangements: Grantors*. Other accounting standards and policies apply to these arrangements, and are described for each arrangement below.

PPPs outside AASB 1059

	2022	2021
	\$'000	\$'000
Assets		
Buildings (Note C3)		
South East Queensland Schools	267 149	249 388
Queensland Schools	488 812	452 327
Liabilities		
Financial Liabilities (Note C5)		
South East Queensland Schools	192 213	197 447
Queensland Schools	181 286	184 426

The department entered into two PPP projects - South-East Queensland Schools and Queensland Schools.

The two PPPs within the following table, are social infrastructure arrangements whereby the department pays for the third party use of the infrastructure asset through regular service payments to respective partners over the life of contract.

The PPP operators only provide maintenance activities that do not contribute significantly to the public services provided by the asset and therefore are out of scope of AASB 1059.

The land on which the facility/schools are constructed is owned and recognised as an asset by the department. The buildings are controlled by the department and are recognised as property, plant and equipment and details on depreciation are included in Note C3.

Department of Education
Notes to the Financial Statements
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C6 PUBLIC PRIVATE PARTNERSHIPS (continued)

C6-1 OTHER PUBLIC PRIVATE PARTNERSHIPS OUTSIDE AASB 1059 (continued)

The department recognises the future repayments of construction finance as a financial liability. The contractual agreements provide details about the monthly service payments which comprise the following components:

- capital – used to fund the systematic write down of the liability over the term of the agreements;
- financing – which is recognised as an expense when incurred; and
- other – such as facilities management, maintenance, and insurance which is expensed as it is incurred.

PPP Arrangement	(a) South-East Queensland Schools	(b) Queensland Schools
Entered into contract	April 2009	December 2013
Partner	Aspire Schools Pty Ltd	Plenary Schools Pty Ltd
Agreement type	Design, construct, maintain, and partly finance 7 schools.	Design, construct, maintain and partly finance 10 schools.
Agreement period	30 years	30 years
Financing	<p>Finance during the design and construction phases was provided by Commonwealth Investments Pty Ltd, Bank of Tokyo-Mitsubishi, and the National Australia Bank.</p> <p>Queensland Treasury Corporation will provide the remaining 70% of the project's financial requirements during the operating phase from January 2010 to December 2039.</p>	<p>Finance during the design and construction phases was provided by Investec, National Australia Bank, Plenary Group, and the State of Queensland.</p> <p>The department paid a series of co-contributions (\$190 million) during the construction phase of the project towards the construction costs.</p>
Construction period	May 2009 – January 2014	January 2014 – January 2019
Variable costs	Variable costs change according to the number of module units in use at the individual sites, utilities, car parking agreements, and other service payments adjustments.	Variable costs change according to the number of module units in use at the individual sites, utilities, car parking agreements, and other service payments adjustments.
Other	Inflows for the PPP relate to cleaning, grounds maintenance, and janitorial services. Aspire is required to use staff provided by the State.	Nil

Department of Education
Notes to the Financial Statements
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C6 PUBLIC PRIVATE PARTNERSHIPS (continued)

C6-2 OPERATING STATEMENT IMPACT

The operating statement impact for each material public private partnership arrangement is as follows:

	2022	South-East Queensland Schools	Queensland Schools	Total
		\$'000	\$'000	
Revenue				
Other revenue		2 692	-	2 692
Expenses				
Depreciation		(6 682)	(10 365)	(17 047)
Interest expenses		(12 918)	(6 450)	(19 368)
Utilities		(329)	(495)	(824)
Property rates		(512)	(587)	(1 099)
Facility management		(15 258)	(9 802)	(25 060)
Insurance		(593)	(578)	(1 171)
Other		(61)	(79)	(140)
Net impact on operating result		(33 661)	(28 356)	(62 017)

	2021	South-East Queensland Schools	Queensland Schools	Total
		\$'000	\$'000	
Revenue				
Other revenue		2 640	-	2 640
Expenses				
Depreciation		(6 233)	(9 643)	(15 876)
Interest expenses		(13 233)	(6 419)	(19 652)
Utilities		(405)	(554)	(959)
Property rates		(699)	(796)	(1 495)
Facility management		(14 873)	(8 210)	(23 083)
Insurance		(572)	(478)	(1 050)
Net impact on operating result		(33 375)	(26 100)	(59 475)

C6-3 ESTIMATED FUTURE CASH FLOWS

The estimated future cash flows for the department's public private partnerships are as follows:

	South East Queensland Schools		Queensland Schools		Total	
	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash inflows						
Not later than 1 year	2 698	2 666	-	-	2 698	2 666
Later than 1 year but not later than 5 years	10 852	10 923	-	-	10 852	10 923
Later than 5 years but not later than 10 years	13 701	14 257	-	-	13 701	14 257
Later than 10 years	22 239	27 453	-	-	22 239	27 453
	49 490	55 299	-	-	49 490	55 299
Cash outflows						
Not later than 1 year	(36 926)	(34 375)	(25 820)	(20 350)	(62 746)	(54 725)
Later than 1 year but not later than 5 years	(142 020)	(145 041)	(99 329)	(84 638)	(241 349)	(229 679)
Later than 5 years but not later than 10 years	(172 110)	(198 180)	(141 321)	(134 575)	(313 431)	(332 755)
Later than 10 years	(215 299)	(325 260)	(274 273)	(376 068)	(489 572)	(701 328)
	(566 355)	(702 856)	(540 743)	(615 631)	(1 107 098)	(1 318 487)

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Notes to the Financial Statements
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C7 ACCRUED EMPLOYEE BENEFITS

	2022 \$'000	2021 \$'000
Annual leave levy payable	69 065	63 016
Long service leave levy payable	45 339	38 594
Accrued salaries and wages	7 942	18 111
Paid parental leave	1 665	1 299
Other accrued employee benefits	557	438
Total	124 568	121 458

Accounting policy

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

Refer to Note B2-1 for further information on leave levies and sick leave.

C8 EQUITY

C8-1 CONTRIBUTED EQUITY

AASB 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 by the department during the reporting and comparative years:

- Appropriations for equity adjustments (refer Note C8-2); and
- Non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities as a result of machinery-of-government changes (refer Note A3).

C8-2 APPROPRIATIONS RECOGNISED IN EQUITY

Reconciliation of payments from Consolidated Fund to equity adjustment

	2022 \$'000	2021 \$'000
Budgeted equity adjustment appropriation	850 752	1 109 918
Transfers from/(to) other headings - variation in headings	(190 315)	(26 800)
Lapsed equity adjustment	(164 558)	(482 304)
Equity adjustment recognised in contributed equity	495 879	600 814

C8-3 ASSET REVALUATION SURPLUS BY ASSET CLASS

Accounting policy

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

	Land \$'000	Buildings \$'000	Heritage and Cultural \$'000	Total \$'000
Balance at 1 July 2020	5 817 772	10 796 201	24 024	16 637 997
Revaluation increments/(decrements)	(25 163)	961 982	3 104	939 923
Balance at 30 June 2021	5 792 609	11 758 183	27 128	17 577 920

	Land \$'000	Buildings \$'000	Heritage and Cultural \$'000	Total \$'000
Balance at 1 July 2021	5 792 609	11 758 183	27 128	17 577 920
Revaluation increments/(decrements)	551 335	1 896 697	12 426	2 460 458
Balance at 30 June 2022	6 343 944	13 654 880	39 554	20 038 378

Department of Education
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SECTION 4
NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

D1 FINANCIAL RISK DISCLOSURES

D1-1 FINANCIAL INSTRUMENT CATEGORIES

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

	Note	2022 \$'000	2021 \$'000
Financial assets			
Cash and cash equivalents	C1	1 575 841	1 242 650
Receivables	C2	157 511	138 247
Total financial assets		1 733 352	1 380 897
Financial liabilities			
Financial liabilities measured at amortised cost:			
Payables	C4	862 474	580 672
Lease liabilities		6 841	6 666
Borrowings	C5	373 499	381 873
Total financial liabilities at amortised cost		1 242 814	969 211

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

D1-2 FINANCIAL RISK MANAGEMENT

Financial risk management is implemented pursuant to government policy and seeks to minimise potential adverse effects on the financial performance of the department.

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

Risk exposure	Definition	Exposure and management
Credit risk	The risk that the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The department is exposed to credit risk in respect of: <ul style="list-style-type: none"> Receivables (exposure disclosed at Note C2 and mainly relates to student and parent debt) which are managed by the use of a credit management strategy and regular monitoring of funds owed; and Financial guarantees provided to Parents and Citizens' Associations, Universities and Grammar Schools which are managed on an ongoing basis (maximum exposure disclosed in Note D2).
Liquidity risk	Liquidity risk refers to the department's ability to meet its obligations when they fall due.	This risk is minimal, and is managed through a combination of regular fortnightly appropriation payments, and an approved overdraft facility of \$250 million under government banking arrangements to manage any cash shortfalls.
Market risk	The risk that the fair value or 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.	The department does not trade in foreign currency and is not materially exposed to commodity price changes. The department is exposed to interest rate risk through its finance liabilities (Note C5) and cash deposited in interest bearing accounts (Note C1).

All financial risk is managed by each division under policy approved by the Executive Management Board, and established and coordinated by Policy, Performance and Planning Division and Finance and Assurance Services Division.

Department of Education
Notes to the Financial Statements
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D1 FINANCIAL RISK DISCLOSURES (continued)

D1-3 LIQUIDITY RISK – CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

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 the reporting date. The undiscounted cash flows in these tables differ from the amounts included in the statement of financial position that are based on discounted cash flows.

	2022 Payable in			Total \$'000
	<1 year	1 - 5 years	> 5 years	
	\$'000	\$'000	\$'000	
Financial liabilities				
Payables	862 474	-	-	862 474
Lease liabilities	979	1 434	8 225	10 638
Finance liability - borrowings	39 132	162 397	561 017	762 546
Total	902 585	163 831	569 242	1 635 658

	2021 Payable in			Total \$'000
	<1 year	1 - 5 years	> 5 years	
	\$'000	\$'000	\$'000	
Financial liabilities				
Payables	580 672	-	-	580 672
Lease liabilities	708	1 456	8 165	10 329
Finance liability - borrowings	37 632	162 473	601 616	801 721
Total	619 012	163 929	609 781	1 392 722

D2 CONTINGENCIES

Litigation in progress

At 30 June 2022, the following cases were filed in courts naming the State of Queensland acting through the Department of Education as defendant:

Litigation and other claims in progress

	2022	2021
	No. of cases	No. of cases
Supreme Court	3	17
District Court	2	15
Magistrates Court	4	-
Federal Court	1	1
Total	10	33

In addition, 20 (2020-21: 17) cases were filed in commissions and tribunals naming the State of Queensland acting through the Department of Education as defendant.

The department's legal advisers and management believe that it is not possible to reliably determine the value of payouts in respect of this litigation which, in the majority of instances, represent insurable events in terms of the policy held with the Queensland Government Insurance Fund. The maximum exposure of the department under this policy is \$10,000 for each insurable event.

There are currently 76 (2020-21: 156) cases of general liability and 126 (2020-21: 98) WorkCover common law claims being managed by the department.

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Notes to the Financial Statements
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D2 CONTINGENCIES (continued)

Financial guarantees and associated credit risks

The department has provided 24 (2020-21: 24) financial guarantees to Parents and Citizens' Associations (P&C), 6 (2020-21: 6) guarantees to Universities, and 8 (2020-21: 8) guarantees to grammar schools for a variety of loans. These guarantees have been provided over a period of time and have various maturity dates.

	2022 Remaining balance \$'000	2021 Remaining balance \$'000	Enabling legislation
Parents and Citizens' Associations	3 658	3 101	<i>Education (General Provisions) Act 2006 s.137</i>
Universities	507 453	506 688	<i>Australian National University Act 1991 s.44</i>
Grammar Schools	113 364	140 345	<i>Grammar Schools Act 2016 s.10</i>
	<u>624 475</u>	<u>650 134</u>	

Key estimate and judgement: The department assesses the fair value of financial guarantees annually as at 30 June. As at 30 June 2022 no university, grammar school or P&C had defaulted on an existing loan. The impact of COVID-19 on related statutory bodies remains uncertain. As at 30 June 2022 there were no known indications of loan default, but prolonged impacts could cause individual statutory bodies to realise operating deficits with associated deteriorating liquidity. As such, the fair value of the guarantees has not been recognised in the statement of financial position.

Native title claims over departmental land

There are native title claims which have the potential to impact upon properties of the department, however most departmental properties are occupied under a 'reserve' tenure, validly created prior to 23 December 1996, and therefore any development undertaken in accordance with gazetted purposes should minimise the potential of native title claims.

At reporting date it is not possible to make an estimate of any probable outcome of such claims, or any financial effect. It should be noted that native title would not arise as an issue until the property has been declared surplus and attempts are made for the property to be sold or transferred. Native title would need to be addressed as part of the disposal process. The department would necessarily recognise any cost implications arising from such claims at that time.

D3 COMMITMENTS

Capital expenditure commitments

Commitments for capital expenditure at reporting date (inclusive of non-recoverable GST input tax credits) are payable as follows:

	2022 \$'000	2021 \$'000
Buildings		
Not later than one year	772 112	532 505
Later than one and not later than five years	84 424	82 352
Total capital expenditure commitments - buildings	<u>856 536</u>	<u>614 857</u>
Intangibles		
Not later than one year	2 522	-
Later than one and not later than five years	498	-
Total capital expenditure commitments - intangibles	<u>3 020</u>	<u>-</u>

Department of Education
Notes to the Financial Statements
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SECTION 5
NOTES ABOUT OUR PERFORMANCE COMPARED TO BUDGET

E1 BUDGETARY REPORTING DISCLOSURES

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

The department's funding model is derived mainly from Commonwealth and State appropriations, which can fluctuate within a financial year from the original budget to the end of financial year close. This is because a significant portion of the department's funding is determined by percentage amounts of the Commonwealth Government's Schooling Resource Standard. This is calculated on the number of enrolments and loadings for needs-based categories, and there are differences in available data between when budget is determined and actual payments are made and school funding cycles are aligned to calendar, rather than financial years. Consequently, differences between initially budgeted and final payment amounts for schooling are mainly caused when data are known and payments are adjusted during each school year to account for changes in the number of students (reduced or increased) and the needs of those students

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

<i>User charges and fees:</i>	Variance of -\$27.532 million relates predominantly to the impacts of the COVID-19 pandemic which has resulted in a reduced international education program and subsequently lower international fee revenue of -\$38.195 million. This was offset by greater revenue from the hire of facilities in regions and schools of +\$5.152 million. With the easing of restrictions and commencement of community activities, school facilities were hired out more frequently. Runaway Bay Sport and Leadership Excellence Centre also experienced greater hire fees for these reasons and from the recommencement of school activities such as camps and sporting events +\$6.218 million.
<i>Grants and contributions revenue:</i>	Variance of +\$67.410 million is largely due to higher than expected capital contributions for land gifted to the department under 'Priority Development Agreements' +\$43.540 million; recognition of gifts and donations +\$5.214 million; and unbudgeted contributions from community and industry +\$1.906 million. Australian Government contributions of +\$6.679 million were received for delivering teaching services and managing Norfolk Island Central School, which was not budgeted because the agreement between the Commonwealth and State had not been finalised when the original budget was published. Unforeseen receipt of goods and services received below fair value of +\$4.996 million, arose mainly from repair and maintenance for cyclone shelters provided by the Department of Energy and Public Works (DEPW).
<i>Other revenue:</i>	Variance of +\$70.999 million largely reflects increased unbudgeted revenue received from the Australian Government's Health National Partnership to partially supplement COVID-19 related expenditure incurred by the department +\$15.462 million; revenue for natural disaster relief received from the Queensland Government Insurance Fund +\$12.892 million; post-capitalisation of school assets recognised at year end through the annual comprehensive asset revaluation process +\$26.522 million; and revenue recovered by the Runaway Bay Sport and Leadership Excellence Centre +\$3.5 million.
<i>Supplies and services:</i>	Variance of -\$179.067 million with the main contributors being lower utilities costs in schools -\$50.607 million including savings in electricity expenditure due to the installation of solar panels in schools under the <i>Advancing Clean Energy Schools (ACES)</i> program; lower travel and accommodation costs -\$20.926 million and reduced motor vehicle hire costs -\$7.860 million due to reduced travel throughout the department because of COVID-19 restrictions; and savings for office accommodation costs of -\$9.957 million due to renegotiation of the Education House lease with DEPW. Lower expenditure than anticipated occurred for the School Infrastructure Enhancement Program of -\$43.615 million because program performance was impacted by consultant and contractor availability, materials shortages and the focus on flood recovery. The impacts of COVID-19 significantly reduced the numbers of international students accessing the Homestay program resulting in a -\$13.962 million reduction in expenditure. Australia's international borders did not reopen in time for the commencement of the 2022 school year.
<i>Depreciation and amortisation:</i>	Variance of +\$95.484 million largely reflects the impact of the 2021-22 increases in asset revaluations and a higher number of depreciable assets associated with the department's capital program.
<i>Increase in asset revaluation surplus:</i>	Variance of +\$2.059 billion is mainly due to higher comprehensive revaluation outcomes for buildings 12.21%, and land valuations of 9.34%.

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Notes to the Financial Statements
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E1 BUDGETARY REPORTING DISCLOSURES (continued)

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

<i>Cash and cash equivalents:</i>	Variance of +\$631.402 million is mainly attributable to a higher actual 2021-22 opening balance than estimated +\$341.549 million. Other contributing factors include increased international student tuition fees received in advance associated with the COVID 19 border restrictions being lifted. The remainder of the variance is due to the timing of outflows including payments associated with additional and renewed infrastructure in Queensland's state schools.
<i>Receivables:</i>	Variance of +\$57.779 million is mainly attributable to higher claims for long service and annual leave reimbursements from the central leave schemes, resulting from increased leave taken during the COVID-19 recovery, post the lifting of international travel restrictions.
<i>Other current assets:</i>	Variance of -\$15.756 million is mainly due to the timing for the recognition of prepaid annual software licence fees for 2022-23.
<i>Property, plant and equipment:</i>	Variance of +\$2.372 billion is mainly due to higher than budgeted annual asset revaluations of +\$2.059 billion plus increases associated with additional assets relating to the department's capital program.
<i>Payables:</i>	Variance of +\$535.188 million is mainly attributable to unbudgeted higher capital creditors +\$194.141 million and project accruals +\$3.474 million associated with the increased capital works program, plus unbudgeted deferred appropriation payable to Queensland Treasury +\$226.812 million. The other main contributors include higher grants payable for Early Education and Care +\$9.107 million attributable to the introduction of new kindergarten programs in 2021-22; higher QBuild trade creditors +\$18.941 million and increased QBuild maintenance accruals +\$29.828 million, partially due to the 2022 Queensland floods and the increased capital works program.
<i>Accrued employee benefits:</i>	Variance of -\$51.335 million is due to anticipated 'pay as you go' (PAYG) tax payable included in the original budget. This is partially offset by growth in Annual Leave and Long Service Leave Central Scheme payables of +\$11.980 million resulting from higher salaries associated with enterprise bargaining outcomes and an increase in the long service leave levy rate from 2.35% to 2.60% effective from 1 January 2022.

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

<i>Property, plant and equipment:</i>	Variance of -\$156.864 million is lower than the cash flow budget which is mainly attributable to increases in assets acquired from non-cash sources including donated assets; gifted assets; capitalised school assets; assets and minor works found during the comprehensive asset revaluation process and the impact of deferred funding from the capital program budget.
<i>Equity injections:</i>	Variance of -\$354.873 million is primarily due to timing adjustments to Building Future Schools funding, Schools Halls and Future Pathway Program, Infrastructure Investment Portfolio and revised estimates for higher levels of depreciation.

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SECTION 6
WHAT WE LOOK AFTER ON BEHALF OF WHOLE-OF-GOVERNMENT AND THIRD PARTIES

F1 ADMINISTERED ACTIVITIES

The department administers, but does not control, certain activities on behalf of the government. In doing so, it has responsibility for administering those activities (and related transactions and balances) efficiently and effectively, but does not have the discretion to deploy those resources for the achievement of the department's own objectives.

The majority of administered operations relate to Commonwealth financial assistance to non-government schools paid to the state in accordance with s.23 of the *Australian Education Act 2013* for transfer to non-government schools. The most significant component of state government funded administered operations relates to financial assistance provided to non-government schools through the Non-State Schools Recurrent Grant. The Non-State Schools Recurrent Grant is provided under s.368(1)(b) of the *Education (General Provisions) Act 2006*.

Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items, unless stated otherwise.

F1-1 SCHEDULE OF ADMINISTERED INCOME AND EXPENDITURE

	2022 Actual	2022 Original Budget	Budget Variance	2021 Actual
	\$'000	\$'000	\$'000	\$'000
Administered income				
<i>Fees and charges</i>				
Fees and charges	81 163	57 374	23 789	69 155
Other revenue	-	285	(285)	-
<i>Grants and contributions</i>				
Recurrent				
Specific purpose - Commonwealth	3 634 187	3 471 950	162 237	3 176 454
Appropriation revenue ⁽¹⁾	4 829 882	4 620 329	209 553	4 213 673
Total administered income	8 545 232	8 149 938	395 294	7 459 282
Administered expenses				
<i>Grants and subsidies</i>				
Recurrent				
Commonwealth Government				
Non-state schools	3 634 187			3 176 454
State Government				
Non-state schools	838 829			758 658
Textbook and resource allowance	72 593			68 308
Statutory bodies (curriculum)	166 014			109 307
Capital				
State Government				
Non-state and other external organisations	118 259			100 946
	4 829 882	4 620 326	209 556	4 213 673
Supplies and services	-	3	(3)	-
Losses on disposal/ remeasurement of assets	243	21	222	-
Transfers of administered income to government ⁽²⁾	3 715 107	3 529 588	185 519	3 245 609
Total administered expenses	8 545 232	8 149 938	395 294	7 459 282
Operating surplus/(deficit)	-	-	-	-

(1) This appropriation revenue is provided in cash via Queensland Treasury and funds activities/expenses that the department administers on behalf of the government.

(2) The department periodically transfers all cash collected for 'administered income' (excluding appropriation revenue) to the Queensland Government.

Department of Education
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F1 ADMINISTERED ACTIVITIES (continued)

F1-2 RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO ADMINISTERED INCOME

	2022 \$'000	2021 \$'000
Budgeted appropriation	4 620 329	3 994 281
Transfers from/(to) other headings - variation in headings	231 594	54 633
Total administered receipts	4 851 923	4 048 914
Plus opening balance of administered unearned revenue	-	119 347
Less opening balance of administered revenue receivable	(45 412)	-
Plus closing balance of administered revenue receivable	23 371	45 412
Administered income recognised in Note F1-1	4 829 882	4 213 673

F1-3 SCHEDULE OF ADMINISTERED ASSETS AND LIABILITIES

	2022 Actual \$'000	2022 Original Budget \$'000	Budget Variance \$'000	2021 Actual \$'000
Administered current assets				
Cash at bank	198	766	(568)	125
Appropriation receivable	23 371	-	23 371	45 412
Trade receivable	7 684	10 577	(2 893)	8 315
GST input tax credits receivable	1	-	1	2
Total administered current assets	31 254	11 343	19 911	53 854
Administered non-current assets				
Trade receivables	4 790	-	4 790	-
Total administered current assets	36 044	11 343	24 701	53 854
Administered current liabilities				
Overdraft facilities	23 166	-	23 166	45 165
Revenue payable to Government	12 656	11 131	1 525	8 436
Other payable	10	-	10	42
Total administered current liabilities	35 832	11 131	24 701	53 643
Net administered assets/ liabilities	212	212	-	211

F1-4 ADMINISTERED ACTIVITIES – BUDGET TO ACTUAL VARIANCE ANALYSIS

This note provides an explanation of major variances between 2021-22 actual results and the original budget for the department's major classes of administered income, expenses, assets and liabilities.

Fees and charges: Variance of +\$23.789 million is mainly due to higher Industrial Relations collections including QLeave Portable Long Service Leave of +\$17.930 million resulting from higher construction activity; increases in fines and forfeitures +\$1.716 million and higher than expected labour hire licencing fees of +\$4.143 million due to greater demand from contractors engaged in construction and plant registrations.

Appropriation receivable and overdraft facility: Variance of +\$23.371 million is attributed to increased Australian and State Government funding for non-state schools.

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Notes to the Financial Statements
for the year ended 30 June 2022

F2 TRUST TRANSACTIONS AND BALANCES

(a) Educational bequests

The department acts as trustee for and manages one trust established by benefactors to encourage Queensland students to learn Japanese as a second language and recognise their achievements in acquiring this valuable skill. The trust receives revenue in the form of bank interest and makes disbursements for student bursaries to fund travel and tuition fees and support continuing study of the Japanese language.

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

No fees are received by the department for providing trustee services for this fund.

Trust account - educational bequests	2022	2021
	\$'000	\$'000
Opening balance - cash	201	210
Revenue - return on investment term deposit	-	1
Expense - Iw asaki Sangyo prize	(18)	(10)
Closing balance - cash	183	201

(b) Industrial Relations collections

District Industrial Inspectors' Collection Accounts	2022	2021
<i>Industrial Relations Act 1999 s.358</i>	\$'000	\$'000
Opening balance - cash	7	6
Revenue - recovered wages	19	5
Expense - payments to workers	(6)	(4)
Closing balance - cash	20	7

This account holds recovered wages owed to employees until funds are cleared before forwarding on to workers.

In-scope Electrical Equipment (Registration Fees) Fund	2022	2021
<i>Electrical Safety Act 2002 s.204A</i>	\$'000	\$'000
Opening balance - cash	8 078	7 509
Revenue - registration fees and interest	2 687	2 604
Expense - jurisdiction transfer payments and costs	(1 611)	(2 035)
Closing balance - cash	9 154	8 078

This account holds money collected from the registration of electrical equipment and makes payments to participating jurisdictions for electrical safety services.

There are no audit fees payable by the department for these trust transactions.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

**SECTION 7
OTHER INFORMATION**

G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION

Details of key management personnel

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*. The Minister is the Honourable Grace Grace MP, Minister for Education, Minister for Industrial Relations and Minister for Racing.

The following details for non-ministerial key management personnel includes those positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2021-22 and 2020-21. Further information regarding the department's key management personnel can be found in the body of the Annual Report under the section relating to Governance.

Position	Position Responsibility
Director-General	Strengthening education by boosting participation and quality in early childhood education and care, improving the performance of schools and delivering a responsive and productive industrial relations sector and fostering a more sustainable racing industry.
Deputy Director-General, Corporate Services	The duties of this position have been allocated to the positions of Deputy Director-General, People and Corporate Services, Deputy Director-General, Infrastructure Services and Assistant Director-General, Finance and Assurance Services.
Deputy Director-General, Early Childhood and Education Improvement	Strategic leadership in the development and implementation of the innovation policy, funding and regulatory frameworks that shape the vibrant early childhood education and care sector in Queensland.
Deputy Director-General, Policy, Performance and Planning	Driving the strategic direction of the department, across early childhood, schooling, and Aboriginal and Torres Strait Islander education. This position delivers education-related strategic policy and intergovernmental relations functions and leads the development of the portfolio's legislative instruments, performance monitoring and reporting functions, and governance, strategy and planning. Including the Office of Racing, the division provides oversight of Racing Queensland and legislation that enables the operation of the racing industry in Queensland.
Deputy Director-General, State Schools	Strategic leadership in the development and implementation of innovative and effective education models and policies for Queensland state schools to ensure every student engages purposefully in learning and experiences academic success.
Deputy Director-General, People and Corporate Services ⁽¹⁾	Provision of strategic leadership across the department's human resources, information and technologies, strategic communications and engagement, and legal services functions to support a diverse, capable and confident workforce that designs and delivers responsive services as our population grows and technology changes how we learn, work and live.
Deputy Director-General, Infrastructure Services ⁽¹⁾	Strategic leadership in the delivery of sustainable investment in support of the government's education infrastructure investment to build, maintain, improve and renew our schools and facilities across Queensland.
Deputy Director-General, Office of Industrial Relations	Strategic leadership of the Office of Industrial Relations, with responsibility for regulatory frameworks, policy advice and compliance activities for workplace safety, electrical safety, industrial relations and workers' compensation to make Queensland work and workplaces safer, fairer and productive.
Assistant Director-General, Finance and Assurance Services and Chief Finance Officer ⁽¹⁾	Provision of strategic financial advice to the department's Executive and overall leadership of the department's finance functions. The position also has responsibilities under section 77 of the <i>Financial Accountability Act 2009 (Qld)</i> .
Regional Director (rotating representative)	Providing direction to the operations of the department at the regional level across all service streams, ensuring delivery of planned outcomes in line with departmental vision, values and strategic direction.

(1) A revised organisational structure took effect from 31 May 2021. The new structure created two new Deputy Director-General roles for Infrastructure Services and People and Corporate Services Divisions. The former Corporate Services Division was disestablished and some functions were restructured to the Assistant Director-General, Finance and Assurance Services.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION (continued)

Key management personnel remuneration policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook, and 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 Queensland Treasury's Report on State Finances. The department does not bear any cost of remuneration of ministers.

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 and performance payments if applicable) are specified in employment contracts.

Where an employee has relieved in a KMP position for less than three months, these costs are reported against their substantive position.

Remuneration expenses for those KMP comprise the following components:

Short term employee expenses including:

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

Key management personnel remuneration expenses

The following disclosures focus on the expenses incurred by the department 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.

2021-22

Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Director-General (from 01/07/2021 to 10/09/2021)	115	0	3	13	2	133
Director-General (Acting from 11/09/2021 to 05/12/2021)	138	0	3	9	0	150
Director-General (Appointed 06/12/2021)	376	3	9	34	0	422
Deputy Director-General, Early Childhood and Education Improvement (from 01/07/2021 to 17/03/2022)	196	5	5	20	0	226
Deputy Director-General, Early Childhood and Education Improvement (Acting from 18/03/2022 to 30/06/2022)	81	0	2	8	0	91

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION (continued)

Key management personnel remuneration expenses (continued)

2021-22 (continued)

Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Deputy Director-General, Policy, Performance and Planning (Acting from 09/08/2021 to 30/06/2022)	244	5	6	27	0	282
Deputy Director-General, State Schools (from 01/07/2021 to 18/03/2022)	193	6	5	21	326	551
Deputy Director-General, State Schools (Acting from 19/03/2022 to 30/06/2022)	79	2	2	8	0	91
Deputy Director-General, Office of Industrial Relations (from 1/07/2021 to 10/09/2021; 11/12/2021 to 11/02/2022)	116	5	3	10	0	134
Deputy Director-General, Office of Industrial Relations (Acting from 11/09/2021 to 10/12/2021; 12/02/2022 to 30/06/2022)	169	0	4	17	0	190
Deputy Director-General, People and Corporate Services (from 1/07/2021 to 06/01/2022)	158	5	4	17	0	184
Deputy Director-General, People and Corporate Services (Acting from 19/01/2022 to 30/06/2022)	131	2	3	13	0	149
Deputy Director-General, Infrastructure Services (Acting from 01/07/2021 to 29/08/2021)	39	1	1	5	0	46
Deputy Director-General, Infrastructure Services (Appointed 30/08/2021)	259	0	6	28	0	293
Assistant Director-General, Finance and Assurance Services and Chief Finance Officer (from 30/08/2021 to 26/09/2021; 02/10/2021 to 18/01/2022)	80	2	2	11	0	95

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION (continued)

Key management personnel remuneration expenses (continued)

2021-22 (continued)

Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Assistant Director-General, Finance and Assurance Services and Chief Finance Officer (Acting from 01/07/2021 to 29/08/2021; 27/09/2021 to 01/10/2021; 19/01/2022 to 30/06/2022)	145	4	4	16	0	169
Regional Director (rotating representative) (from 07/07/2021 to 08/12/2021)	105	0	3	11	0	119
Regional Director (rotating representative) (from 19/01/2022 to 30/06/2022)	112	0	3	11	0	126

2020-21

Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Director-General	542	0	13	66	0	621
Deputy Director-General, Corporate Services (Acting from 01/07/2020 to 30/05/2021) ⁽¹⁾ Deputy Director-General, Infrastructure Services Division (Acting from 31/05/2021 to 30/06/2021) ⁽³⁾	271	7	7	25	0	310
Deputy Director-General, Early Childhood and Education Improvement	250	9	6	28	0	293
Deputy Director-General, Policy, Performance and Planning ⁽²⁾	279	8	7	33	0	327
Deputy Director-General, State Schools	260	8	6	30	0	304
Deputy Director-General, Office of Industrial Relations	290	2	8	27	0	327
Deputy Director-General, People and Executive Services (Appointed 13/10/2020)	213	4	5	24	0	246

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION (continued)

Key management personnel remuneration expenses (continued)

2020-21 (continued)

Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Assistant Director-General, Finance and Chief Finance Officer (Acting from 01/07/2020 to 30/06/2021)	218	8	5	24	0	255
Regional Director (rotating representative) (to 31/12/2020)	118	0	3	13	0	134
Regional Director (rotating representative) (from 01/01/2021)	115	0	3	13	0	131

(1) During 2020-21, the incumbent position holder of Deputy Director-General, Corporate Services has been on extended leave and is no longer a member of the EMB.

(2) The Office of Racing joined the department from the Department of State Development, Infrastructure, Local Government and Planning (the former Department of Local Government, Racing and Multicultural Affairs) following a machinery-of-government change effective from 1 December 2020.

(3) A revised organisational structure took effect from 31 May 2021. The new structure created a new Infrastructure Services Division with a Deputy Director-General role and the Corporate Services Division was disestablished and restructured across the department. The previous reporting structure and reporting lines remained in place for 2020-21.

Performance payments

Key Management Personnel do not receive performance or bonus payments.

G2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to KMP

Given the breadth and depth of state government activities, the department's Key Management Personnel (KMP) may transact with the Queensland public sector in a manner consistent with other ordinary citizens, for example, children of KMP may attend Queensland state schools or family members may be employed in departmental schools. The department's KMP is required to complete an annual declaration form in relation to the related party transactions/arrangements along with an explanation for these types of transactions and to complete a yearly Code of Conduct training which is underpinned by the *Public Sector Ethics Act 1994*. There were no related party transactions that involved the department's KMP or their close family members outside the ordinary citizen transactions during 2021-22.

Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from government for its services are appropriation revenue (Note B1-1) and equity injections (Note C8-2), both of which are provided in cash via Queensland Treasury. The department purchases a variety of services from the Department of Energy and Public Works including building construction and maintenance \$341.882 million (2020-21 \$288.315 million); motor vehicle fleet \$6.787 million (2020-21 \$7.537 million); office accommodation \$24.960 million (2020-21 \$38.436 million); government employee housing \$24.393 million (2020-21 \$21.541 million); and information and communication technology services from CITEC \$8.164 million (2020-21 \$6.341 million). Services relating to school transport arrangements for \$44.022 million (2020-21 \$40.405 million) are purchased from the Department of Transport and Main Roads.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2022

G3 NEW AND REVISED ACCOUNTING STANDARDS

The department did not voluntarily change any of its accounting policies during 2021-22.

No Australian Accounting Standards have been early adopted for 2021-22.

Accounting standards effective for the first time in 2021-22

No new Australian Accounting Standards became effective for the first time in 2021-22.

Following the issue of the International Financial Reporting Interpretations Committee's (IFRIC) agenda decision on *Configuration or Customisation Costs in a Cloud Computing Arrangement* during April 2021, the department has changed its accounting policy for Software-as-a-Service (SaaS) arrangements.

The department applies the new criteria for the recognition of an intangible assets in relation to the configuration or customisation costs of SaaS arrangements. To meet the criteria, the configuration or customisation activities must create a resource that is controlled by the department and be separate from the supplier's software. The new accounting policy includes consideration of the customisation or configuration software code, for example considering where it resides, whether it is identifiable and distinct from the supplier's software and whether the department has the power to both obtain economic benefits from it as well as and restrict the access of others to those benefits. Configuration or customisation costs that do not qualify for recognition as an intangible asset are expensed as supplies and services expenses.

The department is required to apply the change in accounting policy retrospectively. Only one asset of immaterial value was identified on the department's asset register as meeting the definition of customisation for a SaaS arrangement. Prior to 30 June 2021, this asset was reclassified and fully expensed.

Included in the annual impairment review, the department undertook a detailed analysis of its intangible assets and software work in progress to ensure they meet the recognition criteria. At the commencement of all software projects, appraisals were conducted during 2021-22, to determine if there were any new SaaS contracts being entered into. No further impact has been identified as part of these reviews.

New Australian Accounting Standards issued but not yet effective

All other Australian Accounting Standards and Interpretations with future commencement dates are either not applicable to the department's activities, or have no material impact on the department.

G4 EVENTS OCCURRING AFTER THE REPORTING DATE

No events after the balance date have occurred for the department.

G5 TAXATION

The department is a state body as defined under the *Income Tax Assessment Act 1936* and is exempt from all forms of 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 department. GST credits receivable from, and GST payable to the Australian Taxation Office are recognised and accrued (refer to Note C2).

G6 CLIMATE RISK DISCLOSURE

Climate Risk Assessment

The department considers specific financial impacts relating to 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 material 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

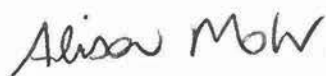
No adjustments to the carrying value of recorded assets or other adjustments to the amounts recorded in the financial statements were recognised during the financial year.

Department of Education
Management Certificate
for the year ended 30 June 2022

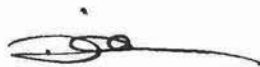
These general purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (the Act), s.38 the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Department of Education for the financial year ended 30 June 2022, and of the financial position of the department at the end of that year; and

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



Alison Mohr, CPA, B ECom (Acc)
Acting Assistant Director-General
Finance, Procurement and Facilities Division
Chief Finance Officer
Department of Education



Michael De'Ath, Exec MPA, M.Ed Admin (1st Class Hons), B.Ed, Dip Tchg
Director-General
Department of Education

Date: 22 August 2022

Date: 22 August 2022

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Education

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Department of Education.

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 statement of financial position and statement of assets and liabilities by major departmental service 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 service 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 matter

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 Buildings (\$18.3 billion as at 30 June 2022)

Refer to note C3 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>Department of Education's specialised buildings were measured at fair value at balance date using the current replacement cost method.</p> <p>The Department performed a comprehensive revaluation of approximately one quarter of its buildings using an independent valuer, with remaining assets being revalued using indexation. It is the Department's policy to conduct revaluations on this basis annually.</p> <p>The current replacement cost method comprises:</p> <ul style="list-style-type: none"> • gross replacement cost, less • accumulated depreciation. <p>For comprehensively revalued buildings, the Department applied unit rates provided by the independent valuer to derive gross replacement cost. These unit rates require significant judgement in relation to:</p> <ul style="list-style-type: none"> • identifying the components of buildings with separately identifiable replacement costs • specifying the unit rate categories based on building and component types with similar characteristics • elapsed utility estimates • assessing the current replacement cost for each unit rate category having consideration for more contemporary design/construction approaches. <p>For Buildings not comprehensively revalued, significant judgement was required to estimate the change in gross replacement cost from the prior year.</p> <p>The significant judgements required for gross replacement cost and useful lives are also significant for calculating annual depreciation expense.</p>	<p>Our procedures for Buildings comprehensively revalued included, but were not limited to:</p> <ul style="list-style-type: none"> • Assessing the adequacy of management's review of the valuation process. • Obtaining an understanding of the methodology used and assessing its design, integrity and appropriateness with reference to common industry practice. • Assessing the competence, capability and objectivity of the experts used by the Department. • On a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit cost rates including: <ul style="list-style-type: none"> - modern substitute (including locality factors and oncosts) - adjustment for obsolescence. <p>For Buildings revalued by index, our procedures included but were not limited to:</p> <ul style="list-style-type: none"> • Evaluating the relevance and appropriateness of the indices used for changes in Building Price Index inputs by comparing to other relevant external indices. • Reviewing the appropriate application of these indices to the remaining three quarters of the portfolio. <p>Buildings useful life estimates were evaluated for reasonableness by:</p> <ul style="list-style-type: none"> • Reviewing management's annual assessment of useful lives. • Ensuring that no component still in use has reached or exceeded its useful life. • Reviewing for consistency between condition assessment and percentage of depreciation. • Where changes in useful lives were identified, evaluating whether the effective dates of the changes applied for depreciation expense were supported by appropriate evidence. • Ensuring that management has updated accumulated depreciation this year for changes in remaining useful lives identified.

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.



Brendan Worrall
Auditor-General

25 August 2022

Queensland Audit Office
Brisbane

Compliance Checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	p. 4
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1	p. 2-3 p. 101-103
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2	Inside cover
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Inside cover
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4	Inside cover
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Inside cover
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10	p. 6-8
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community and whole-of-government plans/specific initiatives 	ARRs – section 11.1	p. 9
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.2	pp. 24-56 Appendices A, B & C
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.3	pp. 7-8; 24-56 Appendices A, B & C
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	pp. 18-23
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	p. 12
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	pp. 12 & 15-17
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	See additional supporting information (https://qed.qld.gov.au/publications/reports/annual-report)
	<ul style="list-style-type: none"> Public Sector Ethics 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	pp. 10-11
	<ul style="list-style-type: none"> Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5	pp. 59-60
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6	p. 10
	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	pp. 58-60

Summary of requirement	Basis for requirement	Annual report reference	
Governance – risk management and accountability	<ul style="list-style-type: none"> • Audit committee 	ARRs – section 14.2	p. 61 Appendix D
	<ul style="list-style-type: none"> • Internal audit 	ARRs – section 14.3	p. 62
	<ul style="list-style-type: none"> • External scrutiny 	ARRs – section 14.4	pp. 63-64
	<ul style="list-style-type: none"> • Information systems and recordkeeping 	ARRs – section 14.5	p. 60
	<ul style="list-style-type: none"> • Information Security attestation 	ARRs – section 14.6	p. 61
Governance – human resources	<ul style="list-style-type: none"> • Strategic workforce planning and performance 	ARRs – section 15.1	p. 47-53
	<ul style="list-style-type: none"> • Early retirement, redundancy and retrenchment 	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	p. 57
Open Data	<ul style="list-style-type: none"> • Statement advising publication of information 	ARRs – section 16	p. 64
	<ul style="list-style-type: none"> • Consultancies 	ARRs – section 31.1	https://data.qld.gov.au
	<ul style="list-style-type: none"> • Overseas travel 	ARRs – section 31.2	https://data.qld.gov.au
	<ul style="list-style-type: none"> • Queensland Language Services Policy 	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	<ul style="list-style-type: none"> • Certification of financial statements 	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	p. 150
	<ul style="list-style-type: none"> • Independent Auditor's Report 	FAA – section 62 FPMS – section 46 ARRs – section 17.2	pp. 151-154

