

ANNUAL REPORT

2017-2018





19 September 2018

The Honourable Cameron Dick MP
Minister for State Development, Manufacturing,
Infrastructure and Planning
1 William Street
Brisbane QLD 4000



**Queensland
Reconstruction
Authority**

Dear Minister,

I am pleased to submit for presentation to the Parliament the Annual Report 2017 – 2018 and financial statements for the Queensland Reconstruction Authority.

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements can be found at page 53 of this Annual Report.

Yours sincerely

A handwritten signature in black ink, appearing to read 'R. G. Wilson', with a long horizontal flourish extending to the right.

R. G. Wilson
Major General (Retd) AO
Chair, Queensland Reconstruction Authority

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Accessibility

This Annual Report provides information about the Queensland Reconstruction Authority (QRA)'s financial and non-financial performance for 2017-18. It has been prepared in accordance with the *Financial Accountability Act 2009*.

This report has been prepared for the Minister for State Development, Manufacturing, Infrastructure and Planning to submit to Parliament. It has also been prepared to meet the needs of stakeholders including the Commonwealth and local governments, industry and business associations, community groups and staff.



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www.qldreconstruction.org.au/publications-guides/reports/annual-reports

Hard copies of this report are available from QRA at the following address:

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Message from the Chair

I am pleased to present the Queensland Reconstruction Authority (QRA) Annual Report for the 2017-18 financial year.

Once again, nature has not spared Queensland and over the past year, QRA has responded to six natural disasters, with 48 of Queensland's 77 councils activated for assistance under the Natural Disaster Relief and Recovery Arrangements (NDRRA).

Through 2017-18, QRA managed a reconstruction program with an estimated value of \$1.5 billion, comprising works from 22 events across 2016, 2017 and 2018, including Severe Tropical Cyclones Debbie and Nora, with projects to be delivered through to 30 June 2020.

As the Queensland Government's lead agency responsible for disaster recovery, resilience and mitigation policy, QRA has also continued to make resilience building a key priority to ensure Queenslanders are not only better prepared for disaster, but better equipped to bounce back in the aftermath.

To this end, *Resilient Queensland 2018–21 – Delivering the Queensland Strategy for Disaster Resilience* was launched in May 2018 as the statewide, whole-of-government plan to strengthen Queensland's resilience to natural disasters. It provides a practical blueprint for better coordination of government policy, information management, project delivery and stakeholder collaboration across government, business, industry, the community and the not-for-profit sector. I am confident this plan will deliver tangible programs with real benefits for the people of Queensland.

Innovative examples that are already helping to build a more disaster resilient state, include the North Stradbroke Island Township Bushfire Management Plans and the Burnett Catchment Flood Resilience Strategy. In addition, work has already started to develop Disaster Resilience Plans for Western Queensland, the Fitzroy and Mary River Regions, with further plans to be announced later in 2018-19.

In September 2017, QRA assumed responsibility for the Get Ready Queensland program, providing \$2 million in state funding for local governments across Queensland to help them improve community preparedness and resilience in the face of natural disasters. Active management of the program has enabled QRA to better engage with councils and to effectively amplify vital messaging for a broader and larger audience year-round about the importance of having a "what if?" plan.

In 2017-18, QRA also administered the \$14 million jointly funded Commonwealth-State Natural Disaster Resilience Program (NDRP) and will be the administering agency for the new Queensland Government-sponsored \$38 million Disaster Resilience Fund (DRF) which was announced in the state budget. This new fund will help local governments, state agencies and non-government organisations to deliver even more mitigation and resilience projects across the next four years.

Since its inception in 2011, QRA has played a pivotal role in the reconstruction and recovery of communities across the length and breadth of Queensland. In 2018-19, I look forward to QRA continuing to facilitate recovery with an overarching focus on resilience building across all levels of community and government. By collaborating effectively with partners and championing locally-led initiatives, we can work together to make Queensland the most disaster resilient state in Australia.

Major General Richard Wilson AO (Retd)
Chair
Queensland Reconstruction Authority

Message from the CEO

I am honoured to lead an agency that supports Queensland communities in their recovery from disaster and is escalating its efforts to build resilience to all hazards.

In the past year our state has been impacted by six natural disasters, including Severe Tropical Cyclone Nora. These events caused major flooding and disruption to communities across Northern, Central and Western Queensland, with the estimate of damage to public infrastructure in excess of \$370 million.

On 12 March 2018, the Premier appointed me as State Recovery Coordinator to work with communities and oversee recovery operations to ensure plans were in place to mitigate long-term impacts for those living in affected areas. To this end, the *Queensland 2018 Severe Storm, Cyclone and Flood Events Recovery Plan* was developed to include individual councils' recovery plans that promote locally-led recovery priorities. The Plan is supported by the Recovery Capability Development Project, which identifies and addresses capability gaps in recovery planning and delivery through training workshops and exercises.

QRA continues to support recovery from Severe Tropical Cyclone Debbie with the approval of more than 560 submissions for NDRRA funding and more than \$305 million in payments to councils and state agencies across Queensland.

QRA also led the state's response to natural disaster funding reform, with the Commonwealth releasing its final Disaster Recovery Funding Arrangements (DRFA) Determination on 8 June 2018.

The reforms include improved autonomy for states and territories in how they deliver works, the ability for local governments to use their own labour, plant and equipment, and the ability to allocate efficiencies realised in the delivery of reconstruction programs to resilience and mitigation projects.

In the past 12 months, we have extensively engaged with our key stakeholders in local government and other Queensland Government agencies to ensure they are ready for the transition to the new recovery arrangements to be implemented on 1 November 2018.

In 2018-19, QRA will continue to recover, reconnect and rebuild communities following natural disasters and work alongside councils as well as state and federal agencies to help Queenslanders to be more prepared, responsive and able to recover more quickly next time. We will continue to build the resilience of our communities before, during and after natural disasters.

Guided by the *Queensland Strategy for Disaster Resilience* and *Resilient Queensland 2018-21 – Delivering the Queensland Strategy for Disaster Resilience*, QRA will work with our stakeholders to deliver programs and initiatives that will create jobs in a strong economy and keep Queensland communities safe.



Brendan Moon
Chief Executive Officer
Queensland Reconstruction Authority

Overview

Vision

To make Queensland the most disaster resilient state in Australia.

Purpose

Enable recovery and build resilience to disaster events within our communities.

QRA was established under the *Queensland Reconstruction Authority Act 2011* (the Act) following unprecedented natural disasters that struck Queensland over the summer months of 2010-11.

A legislative amendment that came into effect on 11 June 2015 made QRA a permanent part of the Queensland Government.

What we do

QRA is charged with managing and coordinating the Queensland Government's program of infrastructure renewal and recovery within disaster affected communities, with a focus on working with our state and local government partners to deliver best practice administration of public reconstruction and resilience funds.

QRA is also the state's lead agency responsible for disaster recovery, resilience and mitigation policy. In this role, QRA works collaboratively with other agencies and key stakeholders to reduce risk and bolster disaster preparedness.

QRA contributes to the Queensland Government's objectives for the community – creating jobs in a strong economy, keeping communities safe and being a responsive government by:

- assisting local communities to recover sooner from disasters and maximise recovery and resilience outcomes for the state
- coordinating programs that support and build disaster relief and recovery readiness, capability and resilience at the local level
- providing responsive and integrated services to communities before, during and after natural disasters.

Our values



Customers first



Ideas into action



Unleash potential



Be courageous



Empower people

Our achievements

The following are QRA's key achievements in 2017-18 against our four strategic objectives:

Strategic objective 1

Enable rapid recovery of disaster-impacted communities

Measures of success

- Improved disaster management plan ratings for relief and recovery.

Our achievements

- Releasing the *Queensland Recovery Plan 2017*, which provides information and guidance to stakeholders across the state on governance, planning and operational issues relating to disaster recovery for all hazards.
- Continuing Queensland's recovery efforts in relation to STC Debbie.
- Developing the Recovery Capability Development Project which identifies and manages skill gaps in local communities that impact recovery planning and delivery through training workshops and exercises.
- Supporting recovery of communities impacted by natural disasters experienced across the state in 2017-18 through the development of the *Queensland 2018 Severe Storm, Cyclone and Flood Events Recovery Plan*. CEO, Brendan Moon, was appointed as the State Recovery Coordinator on 12 March 2018 to support communities affected by flooding in Northern and Western Queensland.

Our opportunity

- Greater alignment with locally-led efforts to improve resilience and mitigation outcomes for Queensland.

Risk

- QRA must rise to the challenge of providing responsive and agile services across a geographically-diverse state that is the most disaster impacted in Australia.

Strategic objective 2

Deliver best practice administration of public reconstruction and resilience funds

Measures of success

- 100 per cent reimbursement of applicable NDRRA, NDRP and Get Ready Queensland funding to Queensland.
- 100 per cent completion of reconstruction and resilience projects within required timeframes.

Our achievements

- Submitting a \$370 million claim under the NDRRA, which was acquitted by the Australian Government with no adjustment, resulting in a \$173 million reimbursement to Queensland.
- Providing assistance and support to 48 of Queensland's 77 councils activated under the NDRRA for the six events that impacted the state in the 2017-18 disaster season.
- Allocating more than \$14 million to reduce Queensland's vulnerability to natural disasters and build community resilience through the NDRP, to deliver projects throughout 2018-19 and 2019-20. NDRP is jointly funded by the Queensland and Australian Governments under the National Partnership Agreement on Natural Disaster Resilience.
- Administering a community recovery and reconstruction program worth approximately \$1.5 billion, comprising works from 22 events across 2016 to 2018 (to be delivered through to 30 June 2020).

Our opportunity

- Develop and deliver statewide programs that will reduce the impact of future disaster events to communities.

Risk

- Implementation of the Commonwealth's new DRFA presents new challenges for QRA in effectively managing significant changes to recovery and resilience-based funding programs.

Strategic objective 3

Lead coordination of resilience activities and policy in Queensland

Measures of success

- Ongoing timely delivery of *Resilient Queensland 2018-2021: Delivering the Queensland Strategy for Disaster Resilience* (Resilient Queensland).
- Improved awareness of disaster preparedness through Get Ready Queensland.

Our achievements

- Launching *Resilient Queensland*, Australia's first implementation plan for a statewide resilience strategy that will assist communities identify risks and challenges in building resilience.
- Releasing the *Burnett Catchment Flood Resilience Strategy* which will act as a template for future catchment-wide flood studies across Queensland.
- Building community flood resilience by coordinating the development of the *Brisbane River Strategic Floodplain Management Plan*, in partnership with local governments and other agencies.
- Promoting better flood warning through the delivery of Flood Gauge Warning Network Investment Plans to 62 local governments, which prioritises new and upgraded flood gauge infrastructure.

Our opportunity

- Develop best practice data collection and management processes to inform strong policy development and allocation of resources to support communities in recovery and resilience building.

Risk

- QRA's challenge is to achieve a coordinated, whole-of-government approach to developing effective policy and program management that strengthens recovery, mitigates risk and builds the resilience of communities.

Strategic objective 4

Engage and empower our workforce to deliver on QRA's vision

Measures of success

- Improved workforce satisfaction.
- All QRA staff will have active Performance Development Agreements (PDA) in place, assessed bi-annually.

Our achievements

- Supporting and promoting a better work-life balance by having flexible work arrangements and wellbeing across the organisation. Initiatives have included compressed work arrangements, improved resourcing levels, office ergonomics, and the implementation of targeted health programs.
- Providing professional development and training as a key focus in 2017-18 to staff including online training courses, 4WD defensive and remote driving, remote first aid training, psychological first aid, and human resources training sessions on interview panel skills. Further leadership training is scheduled for 2018-19.
- Improving induction and probation processes and refreshing and streamlining QRA's annual PDA process to enhance performance conversations.

Our opportunity

- Create an innovative, agile and energised workplace that people want to join.

Risk

- QRA's responsibilities in leading recovery and resilience building in Queensland communities relies on maintaining a stable, enthusiastic and committed workforce. It is essential for QRA to meet the challenges of changing workforce demands and priorities to build a strong team culture within the organisation.

Our performance

Performance indicators and service standards

Administration of NDRRA

Service area objective

To demonstrate accountability in the use of natural disaster funding and to support the Queensland economy and jobs growth by coordinating the rapid restoration of communities following natural disasters and building their resilience to future events.

Service area description

QRA is responsible for:

- managing statewide NDRRA reconstruction works, including works relating to Queensland’s natural disaster events of 2015-16, 2016-17 and 2017-18, and publicly reporting on their progress
- managing the close-out and acquittal of NDRRA expenditure to obtain an unqualified audit opinion from the Queensland Audit Office (QAO) in relation to claims for Commonwealth reimbursement of eligible NDRRA expenditure
- coordinating development and implementation of disaster recovery, mitigation and resilience policy across Queensland
- as natural disasters occur, assisting with disaster recovery operations and supporting local governments in their recovery processes, and undertaking rapid damage assessment of commercial, residential (in conjunction with Queensland Fire and Emergency Services – QFES) and council infrastructure in the worst hit areas.

| | Notes | 2017-18 Target/est. | 2017-18 Actual |
|---|-------|---------------------|----------------|
| Service area: Administration of NDRRA funding | | | |
| Service standards | 1 | 100% | 100% |
| <i>Effectiveness measures</i> | | | |
| Percentage of reconstruction and resilience projects completed within required timeframes and budget | | | |
| Prepare and submit NDRRA claims for the relevant financial year supported by unqualified independent audit opinion in order to maximise reimbursement for the Queensland Government | 2 | March 2018 | March 2018 |
| <i>Efficiency measure</i> | | | |
| Immediate disaster recovery operating costs per dollar of new disaster event damage | 3 | 0.25% | 0.10% |

Notes:

- Deadlines for completion of works eligible for reimbursement under NDRRA are set by the Commonwealth. As QRA is now the government’s lead agency for recovery, resilience and mitigation policy in Queensland, resilience has been incorporated into its effectiveness measures.
- An unqualified audit opinion is required in order for works to be eligible for reimbursement from the Australian Government.
- This service standard reflects organisational efficiency in the delivery of services in immediate disaster response and recovery operations. The objective of the measure is to ensure that QRA continues to deliver services consistent from one event to the next. The 2017-18 Actual is lower than the 2017-18 Target/Estimate as QRA has been more efficient in resource allocation than originally targeted.

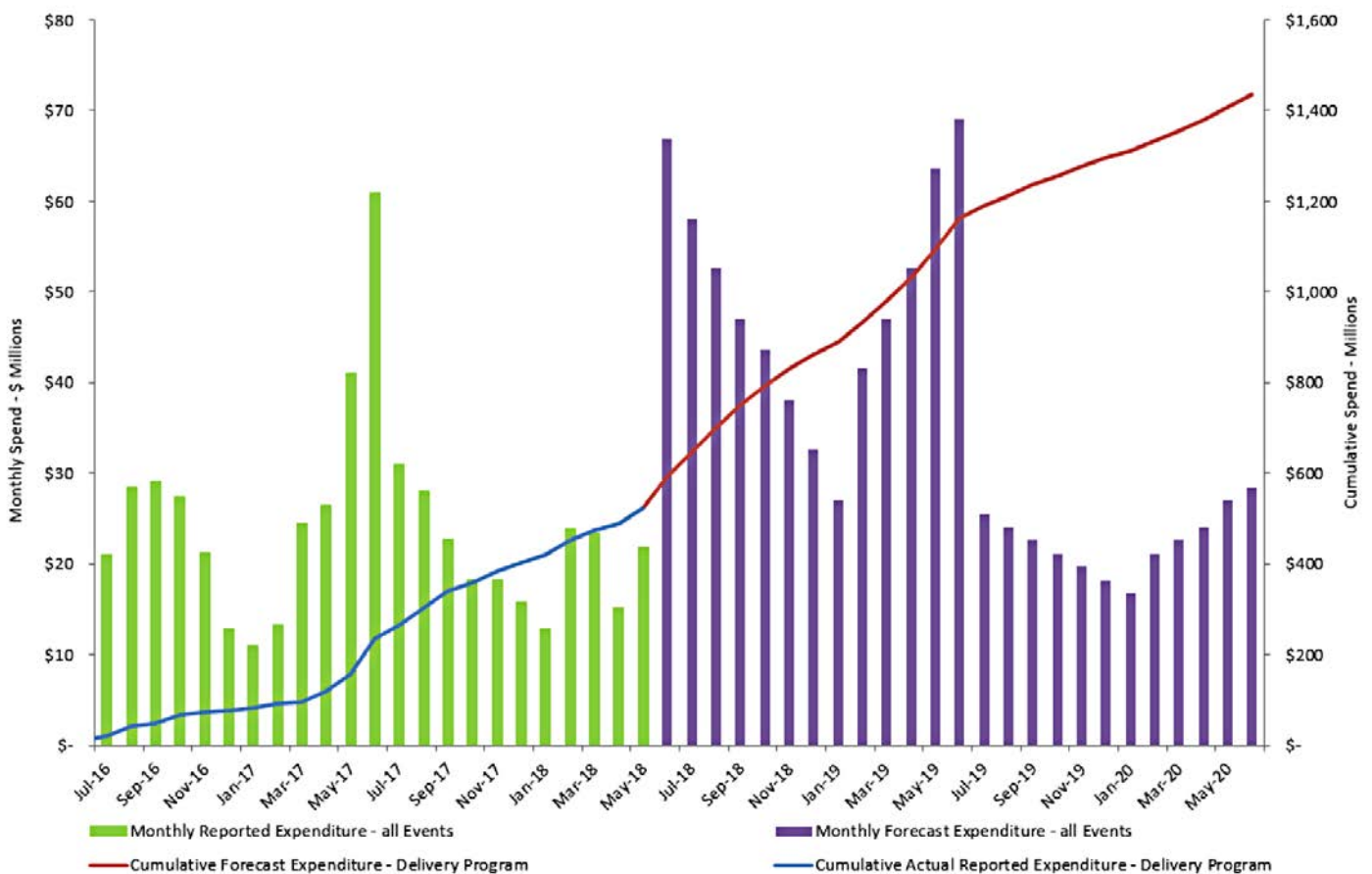
NDRRA performance

Since its establishment in 2011, QRA has coordinated a program of NDRRA reconstruction and recovery works from 74 natural disaster events with an estimated value of \$14.5 billion. Of this, \$13.1 billion has been delivered and acquitted, principally comprising works arising from the 2009 to 2015 disaster seasons.

Through 2017-18, QRA managed the progress of a delivery program comprising works from 22 disaster events across the 2016, 2017 and 2018 event years with an estimated value of approximately \$1.5 billion.

The works from the 2016 events were 100 per cent delivered by 30 June 2018 in accordance with NDRRA eligibility requirements. The remaining works from 2017 and 2018 events will progressively be delivered through to 30 June 2020.

The graph below represents the actual and estimated monthly expenditure since 1 July 2016 and estimated total cost to deliver the program of reconstruction works from the 2016, 2017 and 2018 disaster seasons that are in the delivery and/or acquittal phase.

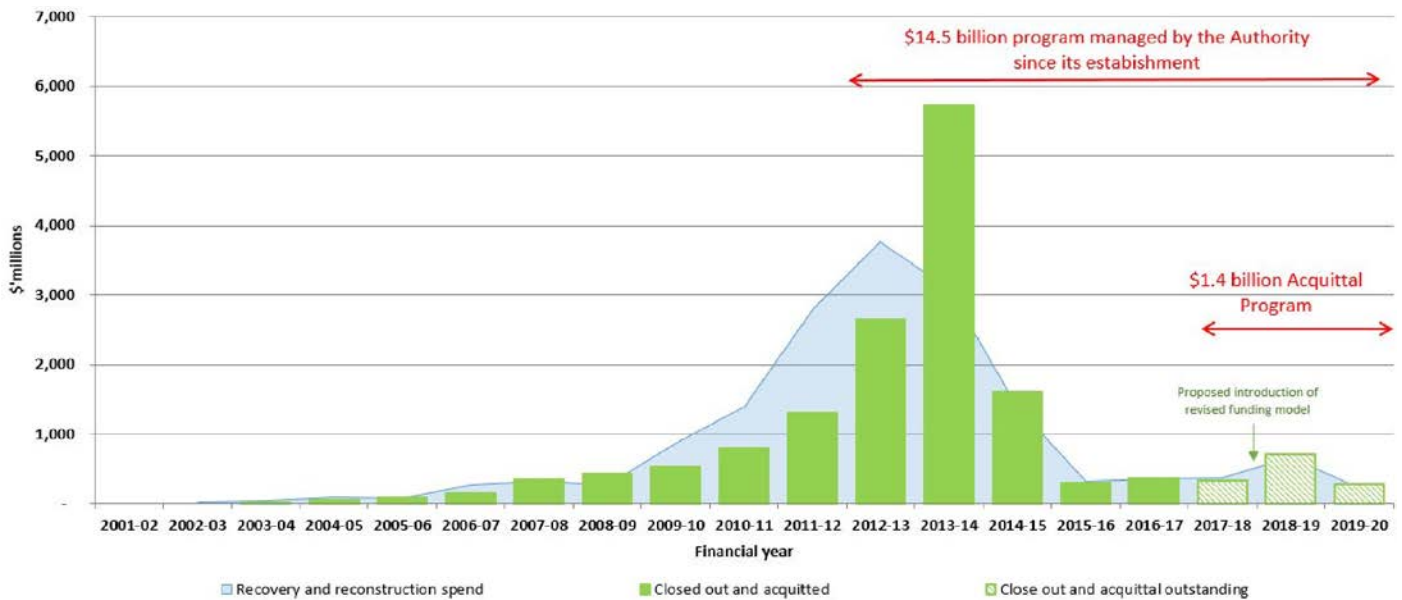


Following acquittal of the 2016-17 NDRRA Claim in June 2018, approximately \$13.1 billion of the total program managed by QRA has now been delivered and acquitted. The Queensland Government has no outstanding claims due to the Commonwealth, and the Commonwealth has acquitted all claims submitted by the state.

The remaining \$1.4 billion of QRA's program yet to be acquitted comprises works in delivery or completed since 30 June 2017, and will be acquitted as works

are completed in the 2017-18, 2018-19 and 2019-20 NDRRA Claims through to 31 March 2021.

The following graph shows the historical (since 2001-02) and projected NDRRA funding acquittal profile for Queensland based on claims submitted or expected to be submitted for reimbursement by the Commonwealth in order to finalise the \$14.5 billion NDRRA program currently managed by QRA.



Disaster recovery, resilience and mitigation

2017-18 Natural Disaster Resilience Program (NDRP)

QRA is administering the \$14.3 million 2017-18 NDRP, jointly funded by the Queensland and Australian Governments under the National Partnership Agreement on Natural Disaster Resilience.

The objective of the NDRP is to reduce Queensland communities' vulnerability to natural disasters and build community resilience.

A total of 72 projects from 54 councils and 11 organisations and agencies were approved in the 2017-18 NDRP funding round.

History shows that upfront investment in stronger infrastructure and more resilient communities saves money for all levels of government in the long-term.

Get Ready Queensland

Get Ready Queensland is a year-round, all-hazards, resilience building initiative to help communities be better prepared for natural disasters.

As part of the 2017–18 program, Get Ready Queensland provided \$2 million in state funding to help local governments improve their communities' resilience through a range of council-nominated activities.

Get Ready Queensland Week was launched in King George Square Brisbane on 8 October 2017, in collaboration with Brisbane City Council, Queensland Fire and Emergency Services and other stakeholders, coinciding with the Bureau of Meteorology's Tropical Cyclone Outlook for 2017–18. A total of 75 local government entities, including Weipa Town Authority received funding as part of the 2017 program, with activities rolling out throughout the year. Activities delivered by councils included community education videos, pop-up events, training and information stalls. For the first time, QRA introduced an online portal to allow councils to access Get Ready collateral that could be co-branded for use in their local communities.

Brisbane River Catchment Flood Studies

QRA is partnering with state agencies, Seqwater and the four local governments in the Brisbane River floodplain to better understand current and future flood risks and identify regionally consistent approaches to strengthen flood resilience across the Brisbane River floodplain. The Brisbane River Strategic Floodplain Management Plan is scheduled for completion in early 2019 and will provide

a guide to regionally consistent approaches for flood mitigation options such as land use, building controls, structural mitigation, disaster management, community awareness and landscape management.

Burnett Catchment Flood Resilience Strategy

QRA partnered with the Wide Bay Burnett Regional Organisation of Councils to co-develop the *Burnett Catchment Flood Resilience Strategy* (the Strategy). The purpose of the Strategy is to guide how the four local governments within the Burnett Catchment can work together to proactively reduce flood risk and increase community resilience. It provides pathways for improving resilience over time, and a clear suite of strategies outlining the range of approaches required to improve the flood resilience of the catchment as well as government systems that are critical to its success.

The Strategy was the first pilot project delivered as part of *Resilient Queensland*.

North Stradbroke Island Bushfire Management Plans

QRA partnered with the Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC) to develop bushfire management plans for townships located on North Stradbroke Island.

The bushfire management plans will apply fire management concepts based on contemporary and traditional knowledge to achieve the shared objectives. A key concept will be the reinstatement of planned, regular, low intensity burning around the townships by Quandamooka rangers and fire management agencies.

Recovery Capability Development Project

In 2018, QRA partnered with state agencies and local governments to identify strategies and actions that will help strengthen the recovery capability of local communities across Queensland.

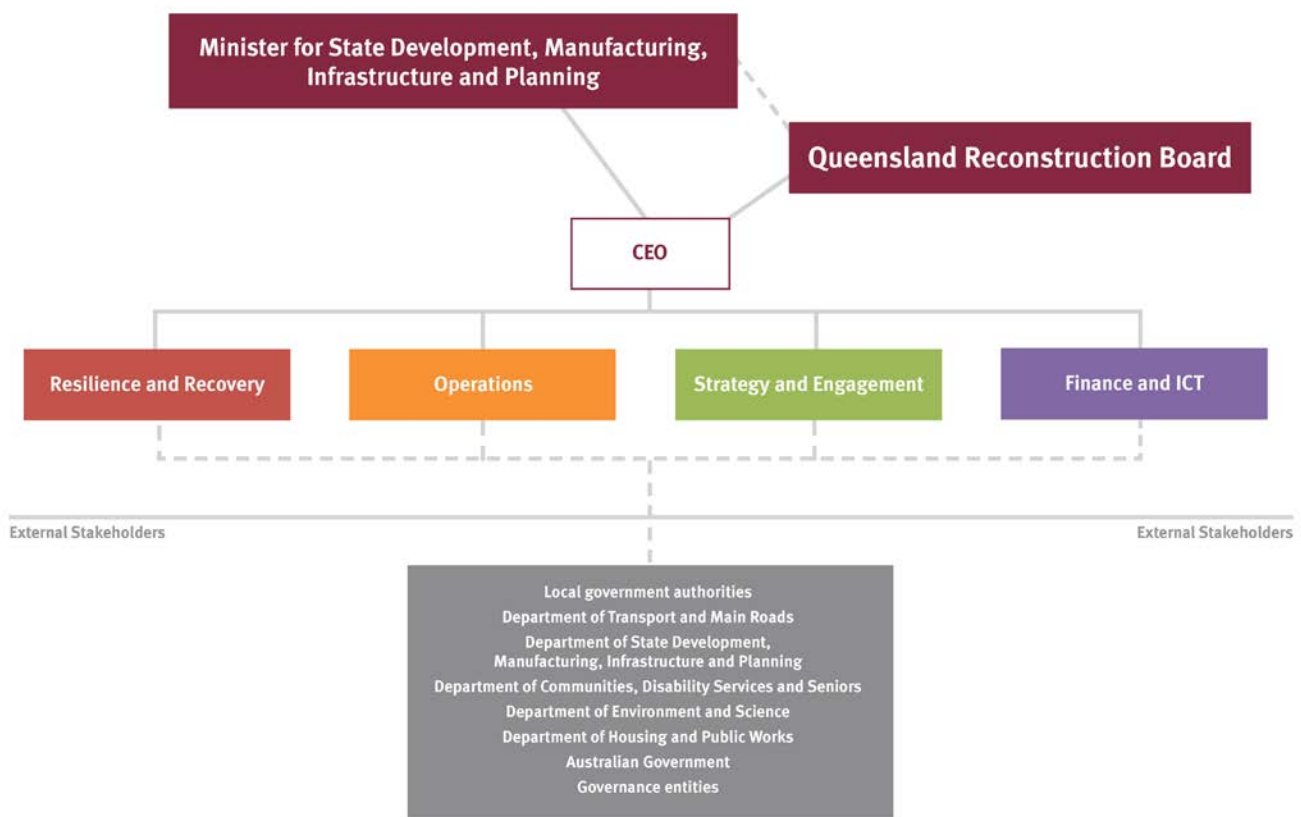
This work has included consultation with 21 local governments identified as high priority areas for recovery support based on a range of resilience and recovery indicators including vulnerability, hazard exposure and access to recovery plans.

QRA commenced delivery of the training modules in July 2018 for priority locations. Additional consultation and training will commence from late 2018 to identify ways to enhance recovery capability throughout the remainder of the state.

Our structure

QRA is structured to ensure the efficient and effective delivery of statewide recovery and reconstruction programs and lead the coordination of resilience activities in Queensland.

QRA's structure is in place to ensure it is able to deliver on its Strategic Plan for 2018-22, which includes QRA's vision to make Queensland the most disaster resilient state in Australia.



The Queensland Reconstruction Board

Under the Act, the key purpose of the Queensland Reconstruction Board (Board) is to oversee the operations of QRA.

The functions of the Board include:

- setting QRA's strategic priorities
- ensuring QRA performs its function and exercises its powers in an appropriate, effective and efficient way
- making recommendations to the Minister about:
 - priorities for community infrastructure, other property and community services needed for the protection, rebuilding and recovery of affected communities, and
 - the need for the declaration of declared projects and reconstruction areas.

Queensland Reconstruction Board meetings for 2017-18:

| Day | Date |
|---------|-------------------|
| Tuesday | 18 July 2017 |
| Monday | 7 August 2017 |
| Tuesday | 19 September 2017 |
| Tuesday | 17 October 2017 |
| Tuesday | 21 November 2017 |
| Tuesday | 19 December 2017 |
| Tuesday | 23 January 2018 |
| Tuesday | 20 February 2018 |
| Tuesday | 20 March 2018 |
| Tuesday | 17 April 2018 |
| Tuesday | 15 May 2018 |
| Tuesday | 19 June 2018 |

| Number of Board Meetings | Attended: |
|--|-----------|
| Chairman | |
| Major General Richard Wilson | 12 |
| Mr Steve Golding | 12 |
| Mr Brett Pointing (resigned December 2017) | 6 |
| Ms Katherine Jones (resigned October 2017) | 1 |
| Ms Margaret de Wit | 11 |
| Ms Kate Isles (resigned June 2018) | 5 |
| Mr Mark Crosweller (appointed January 2018) | 4 |
| Ms Judith Zielke (appointed January 2018) | 5 |
| Mr Robert Gee (appointed May 2018) | 2 |

Major General Richard Wilson, AO

BA, MLitt, PhD, MStratStud (Retd)

Major General Richard (Dick) Wilson has served as the Chair of the Queensland Reconstruction Board since September 2011. For the previous 39 years he was an officer in the Australian Regular Army where he had extensive practical command experience at all levels from infantry platoon to division. With staff experience mainly in the areas of operations, plans and strategy, Major General Wilson's operational service included an exchange with the United States Army and assignment with the United Nations in East Timor.

Major General Wilson is a graduate of the Royal Military College, Duntroon, the Australian Army Command and Staff College and the United States Army War College as well as the University of New South Wales and the University of New England.

Stephen Golding AM, RFD

BE, MEngSc, BEcon, Hon FIEAust, FCILT, FIML, FITE, FAICD, CPEng, RPEQ

Stephen Golding had a long career in the Queensland Department of Main Roads, which he joined as an engineer in 1967 and retired from the position of Director-General in 2005.

In a parallel part-time career, Mr Golding enlisted as a private soldier in the active Army Reserve in 1963 and became inactive in 1998 after reaching the rank of Major General. Mr Golding was the senior Army Reserve officer in Australia, is an Honorary Fellow of Engineers Australia, a Fellow of three other professional associations and a Fellow of the Australian Institute of Company Directors and a Chartered Professional Engineer. For outstanding service to the Australian Army, Mr Golding was appointed a Member of the Order of Australia (AM) in 1998.

Mr Golding's other current Board appointments include: Chair, Transport Certification Australia Ltd; Director, North Queensland Bulk Ports Corporation Ltd; Director, Transmax Pty Ltd.

Brett Pointing APM

BA MEd (and graduate of the Federal Bureau of Investigation (USA) National Academy)

Deputy Commissioner Pointing joined the Queensland Police Service (QPS) in 1978 and has performed uniform and criminal investigation duties throughout his career.

On 1 January 2013, Deputy Commissioner Pointing was appointed to the role of Deputy Commissioner, Regional Operations and later that month was appointed as Disaster Recovery Coordinator for the Bundaberg and North Burnett Regional Council areas in the wake of ex-Tropical Cyclone Oswald. On returning from Bundaberg, he was appointed to lead Operation Resolute – the taskforce established to police criminal motorcycle gangs in Queensland. At the time of his retirement from QPS, Deputy Commissioner Pointing held the Strategy, Policy and Performance portfolio.

In 2008, Deputy Commissioner Pointing was awarded the Australian Police Medal in the Queen's Honours List. He has been awarded the Queensland Police Service Medal, National Service Medal, National Police Medal, National Emergency Medal, Meritorious Service Award and the Exemplary Conduct Medal. He is also a graduate of the Federal Bureau of Investigation (USA) National Academy – session 220.

Deputy Commissioner Pointing resigned as a member of the Queensland Reconstruction Board in December 2017, prior to his retirement from the QPS in March 2018.

Katherine Jones PSM**Deputy Secretary, Business Enabling Services,
Department of Finance, BA Blaws**

Katherine Jones was appointed Deputy Secretary of Business Enabling Services at the Australian Government's Department of Finance in October 2017. Ms Jones leads corporate and ICT services in Finance, the provision of facilities and services for Ministers and Members of Parliament, ICT and online services across government and business services for government departments through the Service Delivery Office.

Prior to her position at Finance, Ms Jones was the Deputy Secretary in the Attorney-General's Department where she led the National Security and Emergency Management Group. In early 2018, Ms Jones received a Public Service Medal for her outstanding contribution in this role.

Before joining the public service in 1999, Ms Jones spent 10 years as a publisher at McGraw Hill. Ms Jones has a Bachelor of Arts from La Trobe University and a Bachelor of Laws from the University of New South Wales.

Ms Jones resigned from the Queensland Reconstruction Board in October 2017.

Margaret de Wit OAM**GDBA, Dip Fin.Planning, GAICD, A.Mus.A**

Margaret de Wit has enjoyed a successful career, from becoming the Queensland Manager of Corporate Affairs for Telstra to serving five terms as a Councillor on Brisbane City Council from 1997 to 2016 when she retired. Ms de Wit's council service included eight years as Chairman of various portfolios – Chairman of Council, Chairman of Public and Active Transport and Chairman of Infrastructure.

From 2012 to 2016, Ms de Wit was the first woman to hold the position of President of the Local Government Association of Queensland in the Association's 120-year history, and the first from the City of Brisbane.

Ms de Wit is a member of the Rotary Club of Kenmore and has been twice awarded Paul Harris Fellow awards for community service. She is also an active member of the Anglican Church and several environment groups.

Kate Isles BTRP MPIA

Kate Isles is an established and well respected leader in land use planning.

Ms Isles has extensive Queensland Government, private sector and local government experience.

Following the devastating summer of 2010-2011, Ms Isles was appointed as the Director of Land Use Planning for QRA and was instrumental in the delivery of a number of ambitious government-led programs including the relocation of Grantham and driving a new floodplain management framework, which has fundamentally changed the approach to land use planning approach in Queensland.

In her current role as Manager Development Services with Moreton Bay Regional Council, Ms Isles leads and manages a large multidisciplinary team responsible for the implementation of the planning scheme, development assessment functions, development audit, and environmental health. Her work has been recognised by the Planning Institute of Australia where in 2016 she was named Queensland Planner of the Year and then went on to be named Australian Planner of the Year 2017.

During her 18-year career, Ms Isles has remained actively involved with the Planning Institute of Australia with roles as a Board Director and the Queensland President.

Ms Isles resigned from the Queensland Reconstruction Board in June 2018.

Mark Croweller, AFSM FAIM

First Assistant Secretary, Head of the National Resilience Taskforce, in the Australian Government's Department of Home Affairs.

Mark Croweller has been recently appointed as the Head of the National Resilience Taskforce and was formerly Director-General of the Emergency Management Australia division of the Department of Home Affairs.

Mr Croweller is now responsible for leading national resilience policy advice and was formerly responsible for the coordination of Australia's response to crises, including natural disasters, and to terrorist or security-related incidents both domestically and internationally.

Mr Croweller has 34 years of operational experience including as a fire-fighter, as well as 20 years in senior executive leadership and strategic management. During this period Mr Croweller has led major strategic reform at the national, state, territory and local government levels in governance, strategy, policy, operations and capability. As Director-General he was responsible for briefing the Prime Minister and Cabinet in all aspects of disaster management.

Mr Croweller is currently researching the ethical premise of leading people through the adversity and loss of disasters for his PhD. Mr Croweller was awarded the Commissioner's Commendation for Service in May 1999, the National medal for Distinguished Service in June 2000 and the Australian Fire Service medal in June 2003.

Mr Croweller was appointed to the Queensland Reconstruction Board in January 2018.

Judith Zielke PSM

Deputy Secretary, Australian Government Department of Infrastructure, Regional Development and Cities

Judith Zielke is Deputy Secretary of the Department of Infrastructure, Regional Development and Cities. Her responsibilities include regional development and local government, territories and corporate services.

Ms Zielke is also Chief Coordinator of the Joint Agency Coordination Centre which coordinates the Australian Government's support for the search for missing Malaysia Airlines flight MH370.

Ms Zielke has had a diverse public sector career encompassing a range of policy advice and implementation positions in the Australian Government in areas of Trade, Attorney General, Industry and Innovation, and most recently Infrastructure. Across various roles, Ms Zielke has been involved in a range of international engagement activities including trade and customs policy, technical infrastructure, and innovation and infrastructure policy and programs.

Ms Zielke is a Member of the Board of the Australian New Car Assessment Program (ANCAP); the Board of the Australian Maritime Safety Authority (AMSA) and was previously a Member of the Board of the National Association of Testing Authorities (NATA) and the Board of the Joint Accreditation System of Australia and New Zealand (JAS-ANZ).

Ms Zielke was appointed to the Queensland Reconstruction Board in January 2018.

Robert Gee APM, B.Bus MPA GAICD

Robert Gee is a Deputy Commissioner in the Queensland Police Service (QPS). He is responsible for ensuring the strategic direction, leadership and performance of the delivery of all policing services to the community across Queensland's five police regions. Deputy Commissioner Gee is also the Queensland State Disaster Coordinator and the QPS Indigenous Champion.

Deputy Commissioner Gee has a Bachelor of Business, a Master of Public Administration and is a graduate of the Australian Institute of Company Directors. He has been a lecturer at various tertiary institutions and been engaged as a consultant to both the private and public sectors in the fields of public administration, ethics, governance, change and risk management. He is a previous recipient of the Sir James Wolfensohn Scholarship, a program of the Harvard Club of Australia.

Deputy Commissioner Gee was appointed to the Queensland Reconstruction Board in May 2018.

Our people

Chief Executive Officer

Brendan Moon

Brendan Moon was appointed to the role of Chief Executive Officer of QRA in June 2016, after acting in the position since November 2015. Prior to this, he was Deputy Chief Executive Officer and has been at QRA since 2011 as General Manager, Operations.

As Chief Executive Officer, Brendan leads the strategic direction of QRA, Australia's only permanent disaster recovery organisation.

This includes the efficient and effective coordination of natural disaster reconstruction efforts across Queensland with administrative responsibility for more than \$14.5 billion in restoration funding under the NDRRA and the State Disaster Relief Arrangements.

Brendan led QRA's Operations for Tropical Cyclones Oswald and Marcia, and statewide recovery efforts for Severe Tropical Cyclone Debbie, which devastated 36 Queensland communities.

In response to the cyclone and flooding events to hit Queensland in 2018, the Premier appointed Brendan to the position of State Recovery Coordinator to lead recovery operations in all impacted areas of the State.

Brendan is also the State Recovery Policy and Planning Coordinator. This standing role's purpose is to lead recovery planning, policy and recovery capability development to ensure better preparedness of government agencies and the community for recovery operations.

Brendan previously held the role of General Manager, Environment, Biodiversity and Sustainability of Wyaralong Dam Alliance, responsible for the procurement and delivery of what was, at the time, the largest vegetation and carbon offset project in Queensland.

Brendan is a graduate of the University of Queensland.

Staffing

QRA engages staff on a permanent and temporary basis under the *Public Service Act 2008*. QRA encourages a work-life balance and complies with all governing industrial instruments including, but not limited to, legislation, awards, agreements and directives.

The number of full-time employees and part-time employees measured on a full-time equivalent basis as at 30 June 2018 is 89.

There are no early retirements, redundancies or retrenchment packages to report for the 2017-18 financial year.

Code of Conduct

QRA adheres to the Code of Conduct for the Queensland Public Service which is aligned to the principles and values outlined in the *Public Sector Ethics Act 1994*:

- integrity and impartiality
- promoting the public good
- commitment to the system of government
- accountability and transparency.

The Code of Conduct gives staff a framework to ensure the organisation maintains its professional standards. The code outlines the expectations for all staff and provides information on the ethical values and behaviour required in QRA's daily business activities. Adherence to these values is fundamental in building a relationship of trust between industry, government and the community.

The code applies to all staff as well as to the QRA Board Chair, Board members and contractors.

Information on the Code of Conduct is provided to all new employees during their induction and electronic copies are available for ongoing reference. Alignment of QRA procedures and practices has also been put in place in accordance with the Code of Conduct. Managers monitor that employees are adhering to the Code of Conduct and are meeting performance expectations regarding their conduct. If the code is breached, it triggers performance management, with the outcome ranging from counselling to termination of employment.

Employee performance management

QRA has continued to implement and improve the existing performance management framework, which ensures staff priorities and capabilities are aligned to QRA's strategic priorities and the government's key objectives.

Induction and probation processes were strengthened during 2017-18, and QRA's annual PDA process has been refreshed to streamline the process and enhance performance conversations.

Flexible work arrangements

QRA has continued to support and promote flexible work arrangements for employees through part-time work, flexible work hours and compressed work arrangements.

Over the last 12 months, QRA has placed a greater focus on promoting better work-life balance and mental and physical wellbeing across the organisation. Specific initiatives have included improved management of resourcing levels to assist with workloads, providing staff training on managing stress, office ergonomics and the implementation of other targeted health programs.

Professional development and training

Leadership and development were identified as a key focus area for 2017-18. To address this priority, increased development opportunities have been made available to staff, including online training courses, 4WD defensive and remote driving, remote first aid training, psychological first aid, and human resources sessions on interview panel skills.

Further leadership training is scheduled for 2018-19.

Overseas travel

Information relating to overseas travel by QRA staff in 2017-18 is published through the Queensland Government Open Data website www.qld.gov.au/data

Governance

Governance

At the start of the 2017-18 financial year, QRA reported to the Queensland Deputy Premier, Minister for Transport and Minister for Infrastructure and Planning, the Honourable Jackie Trad MP.

Since 12 December 2017, QRA reports to the Minister for State Development, Manufacturing, Infrastructure and Planning, the Honourable Cameron Dick MP.

QRA also reports to the Queensland Reconstruction Board, chaired by Major General Richard Wilson AO (Retd), comprised of Australian, Queensland and local government nominees and other members.

QRA operates in accordance with its functions and governance framework as set out in the Act.

Through the Act, QRA is responsible for coordinating and managing the reconstruction and recovery of communities affected by disaster events.

With QRA's responsibilities expanded beyond reconstruction in April 2016, QRA was appointed as the State's lead agency responsible for disaster recovery, resilience and mitigation policy in Queensland.

A review of the Act identified amendments are required to reflect QRA's revised responsibilities and QRA is currently working with the Department of State Development, Manufacturing, Infrastructure and Planning (DSDMIP) in consultation with stakeholder agencies to implement the required changes.

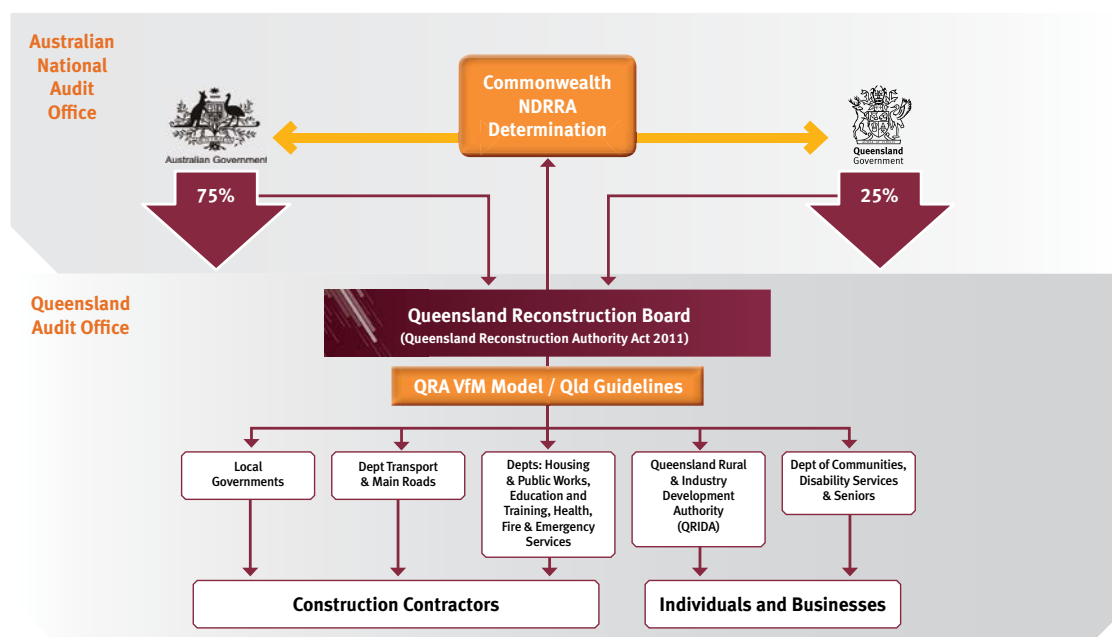
Commonwealth Determination – Natural Disaster Relief and Recovery Arrangements

Administration of NDRRA funding is a core function of QRA.

NDRRA is a joint Commonwealth and state program that provides grant and loan assistance to disaster affected community members, small businesses, primary producers and local and state governments to assist with recovery from activated natural disasters.

NDRRA arrangements are set out and administered by the Australian Government in the NDRRA Determination. The arrangements provide financial assistance to states in the form of partial reimbursement of actual expenditure related to natural disaster events. QRA is currently administering NDRRA under two Determinations:

- NDRRA Determination 2012 version 2 applies to events prior to 30 June 2017
- NDRRA Determination 2017 applies to eligible disasters occurring between 1 July 2017 and 31 October 2018.



Disaster Recovery Funding Arrangements

On 8 June 2018, the Australian Government released the new national natural disaster funding arrangements, known as DRFA.

The new DRFA will apply to natural disasters occurring from 1 November 2018.

QRA is working with relevant stakeholders including Australia's state and local governments, as well as other Queensland state agencies to prepare for implementation of the DRFA.

The Queensland Strategy for Disaster Resilience 2017

The Queensland Strategy for Disaster Resilience was updated in 2017 to incorporate climate change risk and deliver a comprehensive, all-hazards approach to building disaster resilience throughout Queensland.

The Strategy aligns with international best practice – the *Sendai Framework for Disaster Risk Reduction 2015-2030*. The Strategy provides an overarching framework to empower Queenslanders to factor in resilience measures and activities as they anticipate, respond and adapt to changing circumstances.

Resilient Queensland, 2018-21 Delivering the Queensland Strategy for Disaster

Resilient Queensland was launched in May 2018 following consultation with state agencies, the private sector and local governments to coordinate the statewide delivery of the *Queensland Strategy for Disaster Resilience*. It provides the framework for a whole-of-government response to disaster resilience that involves better coordination of government policy, information management, project delivery and stakeholder collaboration.

The Strategy and Resilient Queensland provide the platform for QRA to meet its legislated function under the Act to improve the resilience of communities from potential disaster events.

Queensland Recovery Plan

The Queensland Recovery Plan provides information and guidance to stakeholders on the governance, planning and operational issues relating to disaster recovery for all hazards. *The Queensland Recovery Plan* is maintained by the QRA on behalf of the Queensland Disaster Management Committee.

The Queensland Recovery Plan is a sub-plan to the *Queensland State Disaster Management Plan*. It is prepared under the authority of the Queensland Disaster Management Committee, in accordance with section 18(b) of the *Queensland Disaster Management Act, 2003*.

The Queensland Recovery Plan was endorsed and approved by the Queensland Disaster Management Committee on 29 August 2017.

Risk management and accountability

QRA views the management of risks to its people, assets and operations as an important responsibility. It is committed to upholding its moral, ethical and legal obligations by implementing and maintaining a level of risk management which protects and supports these responsibilities.

Risk management is part of QRA's day-to-day operations and is undertaken at divisional levels as well as at the senior management and Board level. The implementation of an effective risk management framework is an executive responsibility of the QRA CEO with endorsement of the Board and support of General Managers and Directors.

QRA's Risk Management Policy and Procedures set the organisation's underlying risk governance framework and prescribes:

- the levels of risk the organisation is willing to tolerate to achieve its strategic objectives
- accountabilities and responsibilities for managing risk
- risk management procedures
- monitoring and reporting on risk management performance
- risk management policies and procedures review.

The overall aim of the Risk Management Policy and Procedures is to ensure that organisational capabilities and resources are employed in an efficient and effective manner to manage both opportunities and threats towards the achievement of QRA's strategic objectives.

QRA has undertaken detailed risk assessments that include identification of the consequences and likelihood of the risk occurring, effectiveness of controls in place and actions and treatments required in order to achieve a tolerable level of risk in relation to achieving the organisation's strategic objectives.

QRA has developed a suite of mitigation measures to manage its key strategic and operational risks.

The key strategic and operational risks are reviewed regularly by the QRA management team, and status updates are provided to the Board on a monthly basis.

Internal assurance

QRA has established an internal assurance function in relation to internal audit risks relating to the provision and acquittal of public funds administered through NDRRA, NDRP and Get Ready Queensland grant funding programs.

A risk-based approach has been adopted in relation to QRA's assurance activities to ensure they are an effective tool to assist QRA's management in discharging responsibilities under relevant funding guidelines.

A core element of the new DRFA is a requirement for the State to establish the amount it claims for estimated reconstruction costs through a 'management system' that addresses 16 control objectives set by the Commonwealth. QRA is developing and documenting the requisite internal controls and management system to address the DRFA requirements and is working with the QAO in relation to assurance of the system ahead of implementation of the DRFA for disaster events that occur from 1 November 2018.

Information systems and record keeping

QRA's electronic records management system is maintained in compliance with the *Public Records Act 2001* and the *Right to Information Act 2009*.

Staff employed in this area have high-level skills in data security and information retention and disposal.

External scrutiny

QRA's transition to a permanent Queensland Government statutory body in 2015 coincided with an independent review undertaken by KPMG to determine QRA's strategic place and future role in Queensland's disaster recovery environment.

The Operational Review was tabled in Queensland Parliament on 25 February 2016 and identified 14 recommendations relating to operational and policy-related matters.

All recommendations have now been actioned.

Financial overview

Financial overview

The financial statements included in this annual report provide specific information regarding QRA's activities for the year ended 30 June 2018 and QRA's financial position at the end of that period.

Operating result

QRA's operating result for 2017-18 was a deficit of \$14.6 million.

The deficit was primarily a result of QRA utilising prior years' operating surplus through cash reserves to fund NDRRA grant expenditure in 2017-18.

Revenues

Revenue predominately relates to grant and operating funding from Queensland Treasury.

Expenses

Expenses relate to the payment of NDRRA and Get Ready grants to LGAs and state agencies and QRA's operating expenditure.

Assets

Assets include unspent funding from Queensland Treasury (to be utilised for 2018-19 grant expenditure), an equity contribution receivable from DSDMIP related to NDRP funding, GST refundable from the Australian Taxation Office and an intangible asset related to internally developed software for QRA's new grant management system, which will be utilised for administration of DRFA.

Liabilities

Liabilities mainly relate to a payable to Queensland Treasury for NDRRA grant payments to QRIDA on behalf of QRA, accrued employee benefits and other payables due by QRA relating to operational activities.

| Statement of Comprehensive Income | 2018 \$'000 | 2017 \$'000 |
|-----------------------------------|-----------------|----------------|
| Grants | 449,712 | 379,011 |
| Other revenue | 490 | 850 |
| Total revenue | 450,202 | 379,861 |
| Grants | 433,188 | 335,735 |
| Employee expenses | 12,729 | 11,577 |
| Supplies and services | 18,397 | 17,586 |
| Depreciation and amortisation | 2 | 1 |
| Other expenses | 462 | 482 |
| Total expenses | 464,778 | 365,381 |
| Total comprehensive income | (14,576) | 14,480 |

| Statement of Financial Position | 2018 \$'000 | 2017 \$'000 |
|---------------------------------|----------------|----------------|
| Cash and cash equivalents | 50,855 | 53,725 |
| Other current assets | 7,896 | 10,815 |
| Property, plant and equipment | 16 | 4 |
| Intangibles | 1,449 | - |
| Total assets | 60,216 | 64,544 |
| Payables | 10,470 | 2,129 |
| Other liabilities | 555 | 387 |
| Total liabilities | 11,025 | 2,516 |
| Equity | 49,191 | 62,028 |

Ministerial Directions

Ministerial Directions

Under the Act, QRA must include in its Annual Report details of any direction or notice given by the Minister under sub-section (1) during the financial year to which the report relates.

The accompanying table lists Ministerial Directions provided to QRA in 2017-18 to administer NDRRA for the listed disaster events.

| Event | Date Ministerial Direction signed |
|--|-----------------------------------|
| Severe Tropical Cyclone Nora and Associated Flooding, 24-29 March 2018 | 11/04/2018 |
| North Queensland Flooding, 6-10 March 2018 | 13/03/2018 |
| North and North West Queensland Low and Associated Rainfall and Flooding, 24 February-8 March 2018 | 13/03/2018 |
| Central and South West Queensland Trough and Associated Storms, 20-21 February 2018 | 13/03/2018 |
| Cape York Queensland Trough, 19 January-2 February 2018 | 18/02/2018 |
| Central Coast Queensland Severe Weather, 16-19 October 2017 | 25/10/2017 |
| Far North Queensland Monsoon Trough, 21-28 March 2017 | 07/08/2017 |
| Far North Queensland Trough, 3-10 February 2017 | 27/07/2017 |

Financials



Queensland Reconstruction Authority

ABN 13 640 918 183

Financial Statements

For the year ended 30 June 2018

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Queensland Reconstruction Authority Statement of Comprehensive Income

For the year ended 30 June 2018

| | 2018 | 2017 |
|--|-----------------|----------------|
| Note | \$'000 | \$'000 |
| Income from continuing operations | | |
| Grant revenue | 2 449,712 | 379,011 |
| Other revenue | 3 490 | 850 |
| Total income from continuing operations | 450,202 | 379,861 |
| Expenses from continuing operations | | |
| Grant expenses | 4 433,188 | 335,735 |
| Employee expenses | 5 12,729 | 11,577 |
| Supplies and services | 7 18,397 | 17,586 |
| Depreciation and amortisation | 2 | 1 |
| Other expenses | 8 462 | 482 |
| Total expenses from continuing operations | 464,778 | 365,381 |
| Operating result from continuing operations | (14,576) | 14,480 |
| Total comprehensive income | (14,576) | 14,480 |

The accompanying notes form part of these statements.

Queensland Reconstruction Authority

Statement of Financial Position

As at 30 June 2018

| | Note | 2018 \$'000 | 2017 \$'000 |
|----------------------------------|------|----------------------|----------------------|
| Current assets | | | |
| Cash and cash equivalents | 9 | 50,855 | 53,725 |
| Receivables | 10 | 7,701 | 10,788 |
| Other current assets | | 195 | 27 |
| Total current assets | | <u>58,751</u> | <u>64,540</u> |
| Non-current assets | | | |
| Property, plant and equipment | 11 | 16 | 4 |
| Intangibles | 12 | 1,449 | – |
| Total non-current assets | | <u>1,465</u> | <u>4</u> |
| Total assets | | <u>60,216</u> | <u>64,544</u> |
| Current liabilities | | | |
| Payables | 13 | 10,470 | 2,129 |
| Accrued employee benefits | 14 | 555 | 387 |
| Total current liabilities | | <u>11,025</u> | <u>2,516</u> |
| Total liabilities | | <u>11,025</u> | <u>2,516</u> |
| Net assets | | <u>49,191</u> | <u>62,028</u> |
| Equity | | | |
| Accumulated surplus | | 47,452 | 62,028 |
| Contributed equity | | 1,739 | – |
| Total equity | | <u>49,191</u> | <u>62,028</u> |

The accompanying notes form part of these statements.

Queensland Reconstruction Authority

Statement of Changes in Equity

For the year ended 30 June 2018

| | Contributed Equity \$'000 | Accumulated Surplus \$'000 | Total \$'000 |
|---|---------------------------------|----------------------------------|-----------------|
| Balance 1 July 2016 | – | 47,548 | 47,548 |
| Operating result | | | |
| Operating result from continuing operations | – | 14,480 | 14,480 |
| Balance at 30 June 2017 | <u>–</u> | <u>62,028</u> | <u>62,028</u> |
| Operating result | | | |
| Operating result from continuing operations | – | (14,576) | (14,576) |
| Transactions with Owners as Owners | | | |
| Net transfer in from other Queensland Government equity | 1,739 | – | 1,739 |
| Balance at 30 June 2018 | <u>1,739</u> | <u>47,452</u> | <u>49,191</u> |

The contribution of equity relates to \$1.739 million to be transferred to QRA from the Department of State Development, Manufacturing, Infrastructure and Planning (DSDMIP) for savings realised following acquittal of the 2015 to 2017 Natural Disaster Resilience Programs (NDRP) by the former Department of Infrastructure, Local Government and Planning (DILGP). QRA assumed responsibility for administering NDRP from DILGP during 2017-18. DILGP transferred the equity to DSDMIP in 2017-18 as part of the Machinery of Government (MOG). The Minister of DSDMIP approved the transfer on to QRA on 13 June 2018. QRA has recognised a receivable as this transfer had not occurred at 30 June 2018. Refer Note 10.

The accompanying notes form part of these statements.

Queensland Reconstruction Authority

Statement of Cash Flows

For the year ended 30 June 2018

| | Note | 2018 \$'000 | 2017 \$'000 |
|---|-----------|------------------|------------------|
| Cash flows from operating activities | | | |
| <i>Inflows:</i> | | | |
| Grants | | 449,712 | 379,011 |
| GST refunded from ATO | | 47,311 | 28,967 |
| GST collected from customers | | 104 | 219 |
| Other | | 626 | 827 |
| | | 497,753 | 409,024 |
| <i>Outflows:</i> | | | |
| Employee costs | | (12,101) | (10,750) |
| Supplies and services | | (18,892) | (18,389) |
| Grants | | (424,933) | (338,969) |
| GST paid to suppliers | | (42,727) | (34,601) |
| Other | | (508) | (518) |
| | | (499,161) | (403,227) |
| Net cash provided by/(used in) operating activities | 15 | (1,408) | 5,797 |
| Cash flows from investing activities | | | |
| <i>Outflows:</i> | | | |
| Payments for property, plant and equipment | | (13) | (5) |
| Payments for intangibles | | (1,449) | – |
| | | (1,462) | (5) |
| Net cash provided by/(used in) investing activities | | (1,462) | (5) |
| Net increase / (decrease) in cash and cash equivalents | | (2,870) | 5,792 |
| Cash and cash equivalents at beginning of reporting period | | 53,725 | 47,933 |
| Cash and cash equivalents at end of reporting period | 9 | 50,855 | 53,725 |

The accompanying notes form part of these statements.

Queensland Reconstruction Authority

Notes to and forming part of the Financial Statements

For the year ended 30 June 2018

| | |
|----------|--|
| Note 1: | Basis of Financial Statement preparation |
| Note 2: | Grant revenue |
| Note 3: | Other revenue |
| Note 4: | Grant expenses |
| Note 5: | Employee expenses |
| Note 6: | Key management personnel and remuneration |
| Note 7: | Supplies and services |
| Note 8: | Other expenses |
| Note 9: | Cash and cash equivalents |
| Note 10: | Receivables |
| Note 11: | Property, plant and equipment |
| Note 12: | Intangibles |
| Note 13: | Payables |
| Note 14: | Accrued employee benefits |
| Note 15: | Reconciliation of operating surplus/(deficit) to net cash flow from operating activities |
| Note 16: | Commitments for expenditure |
| Note 17: | Related Parties |
| Note 18: | Events after the end of the reporting period |
| Note 19: | Other information |
| Note 20: | Budget vs actual comparison |

Queensland Reconstruction Authority

Notes to and forming part of the Financial Statements

For the year ended 30 June 2018

1. Basis of Financial Statement preparation

(a) General Information

The Queensland Reconstruction Authority (QRA) was established under the *Queensland Reconstruction Authority Act 2011* on 21 February 2011 and was made a permanent statutory body under the *Local Government and Other Legislation Amendment Act 2015* on 11 June 2015.

QRA is a Statutory Body under the *Financial Accountability Act 2009*.

QRA's principal place of business is situated at Level 11, 400 George Street, BRISBANE QLD 4000.

(b) Compliance with prescribed requirements and basis of accounting

The financial statements have been prepared in compliance with the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*.

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

The historical cost convention is used unless otherwise stated.

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in 1(e).

(c) Presentation

Currency and rounding

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest \$1,000 unless disclosure of the full amount is specifically required.

Comparatives

Comparative information reflects the audited 2016-17 financial statements. Where necessary, comparative amounts have been adjusted for valid comparison to current year.

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 QRA 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.

(d) Authorisation of Financial Statements for issue

The financial statements are authorised for issue by the Chairperson and Chief Executive Officer at the date of signing the Management Certificate.

(e) New and revised accounting standards

There are no new or amended accounting standards that have impacted on the preparation of the financial statements in 2017-18. QRA is not permitted to early adopt new or amended accounting standards ahead of the specified commencement date unless approval is obtained from Queensland Treasury. Consequently, QRA has not applied any Australian Accounting Standards and interpretations that have been issued but are not yet effective. QRA will apply these standards and interpretations in accordance with their respective commencement dates.

Queensland Reconstruction Authority

Notes to and forming part of the Financial Statements

For the year ended 30 June 2018

1. Basis of Financial Statement preparation (cont'd)

(f) Future impact of accounting standards not yet effective

At the date of authorisation of the financial statements, the expected impacts of new or amended Australian Accounting Standards issued but with future effective dates are set out below.

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

These standards will first apply to QRA in the financial statements for 2019-20.

QRA is yet to form conclusions about the significant impacts of these standards, however potential future impacts identified at the date of this report are as follows:

- Grants that are not enforceable and/or not sufficiently specific will not qualify for deferral, and continue to be recognised as revenue as soon as they are controlled. QRA receives several grants for which there are no sufficiently specific performance obligations – these grants are expected to continue being recognised as revenue upfront assuming no change to the current grant arrangements.
- Depending on the respective contractual terms, the new requirements of AASB 15 may potentially result in a change to the timing of revenue from the provision of Information and Communications Technology (ICT) related services, such that some revenue may need to be deferred to a later reporting period to the extent that QRA has received cash but has not met its associated performance obligations (such amounts would be reported as a liability in the meantime). QRA is yet to complete its analysis of existing arrangements for the provision of these services and the impact, if any, on revenue recognition has not yet been determined.

AASB 16 Leases

QRA has analysed its existing operating lease commitments at Note 16 to estimate the expected impacts on transition based on information at 30 June 2018.

QRA's operating lease commitments comprise internal-to-Government lease arrangements for office accommodation through the Queensland Government Accommodation Office.

At 30 June 2018, QRA has operating lease commitments of \$1.9 million and annual lease payments of \$1.5 million per year for office accommodation.

Considering their operation and impact across the whole-of-Government, QRA is currently awaiting formal guidance from Queensland Treasury as to whether this arrangement should be accounted for on-balance sheet under AASB 16.

In the event this arrangement is to be accounted for on-balance sheet, QRA will need to consider the following in order to estimate a right-of-use asset and lease liability for its current office accommodation leases:

- an appropriate discount rate
- adjusting term of the lease for options to extend/terminate the lease (current operating lease expires 30 September 2019)
- any adjustments to lease payments for variable amounts.

There will be no material financial statement impact if these current arrangements are not accounted for on-balance sheet. Any future leases entered into will be assessed in 2018-19.

Queensland Reconstruction Authority Notes to and forming part of the Financial Statements

For the year ended 30 June 2018

| | 2018 \$'000 | 2017 \$'000 | |
|--|-----------------------|-----------------------|---|
| 2. Grant revenue | | | Grants received |
| Queensland Government Grants: | | | Grants received by QRA from the State Government are non-reciprocal in nature. QRA treats these grants as revenue upon receipt as it obtains control at this point. |
| NDRRA | 415,285 | 349,009 | |
| Operational funding | 34,427 | 30,002 | |
| Total | <u>449,712</u> | <u>379,011</u> | |
| 3. Other revenue | | | Expenditure reimbursed |
| Expenditure reimbursed | 366 | 843 | Expenditure reimbursed relates to revenue from on-charging QRA ICT related services at cost to other Government Departments and Agencies in accordance with pre-agreed arrangements. |
| Other income | 124 | 7 | |
| Total | <u>490</u> | <u>850</u> | |
| 4. Grant expenses | | | Grants made |
| NDRRA | 431,423 | 335,735 | Grants made by QRA are made in accordance with an Agreement between QRA and Local or State Government Agencies and are non-reciprocal in nature. Grants are treated as an expense when payable as the recipient obtains the right to receive at that point. Natural Disaster Relief and Recovery Arrangements (NDRRA) grants disclosed in this note include grant advances and grants for expenditure incurred on approved projects. The Agreement allows for an advance of grant monies prior to the approval of projects. All grants are required to be spent in accordance with the Agreement and relevant grant program requirements. |
| Get Ready | 1,765 | – | |
| Total | <u>433,188</u> | <u>335,735</u> | |
| NDRRA – State Agencies | | | |
| Department of Transport & Main Roads | 80,542 | 48,364 | |
| Department of Communities, Disability Services and Seniors | 30,069 | 30,131 | |
| QRIDA | 22,325 | 13,674 | |
| Department of Environment and Science | 15,307 | – | |
| Queensland Fire & Emergency Services | 5,730 | 1,170 | |
| Other State Departments and Agencies | 8,348 | 5,762 | |
| Total | <u>162,321</u> | <u>99,101</u> | For the purposes of these financial statements NDRRA grants made to State Departments and Agencies before the Machinery of Government change effective 1 January 2018 are reported under their new names. |

Queensland Reconstruction Authority

Notes to and forming part of the Financial Statements

For the year ended 30 June 2018

| | 2018 \$'000 | 2017 \$'000 | | 2018 \$'000 | 2017 \$'000 |
|---|----------------|----------------|--|----------------|----------------|
| 4. Grant expenses (cont'd) | | | | | |
| <i>NDRRA – Local Government Authorities</i> | | | | | |
| Aurukun Shire Council | 2,248 | 2,468 | Logan City Council | 2,052 | 66 |
| Balonne Shire Council | 28 | – | Longreach Regional Council | 797 | 5,032 |
| Banana Shire Council | 2,748 | 3,248 | Mackay Regional Council | 5,940 | 3,894 |
| Barcardine Regional Council | 610 | 5,996 | Mapoon Aboriginal Shire Council | 9 | 83 |
| Barcoo Shire Council | 631 | 1,909 | Maranoa Regional Council | 1,024 | 934 |
| Blackall-Tambo Shire Council | – | (101) | Mareeba Shire Council | 2,836 | 3,135 |
| Boulia Shire Council | 1,775 | 5,501 | McKinlay Shire Council | 3,521 | 5,502 |
| Brisbane City Council | 184 | – | Moreton Bay Regional Council | 105 | – |
| Bulloo Shire Council | 3,403 | 4,502 | Mornington Shire Council | 5,719 | – |
| Bundaberg Regional Council | 1,046 | – | Mount Isa City Council | 3,128 | 5,236 |
| Burdekin Shire Council | 60 | 64 | Murweh Shire Council | 1,765 | 1,959 |
| Burke Shire Council | 5,718 | 6,952 | Napranum Aboriginal Shire Council | 473 | 2,040 |
| Cairns Regional Council | 18 | – | Noosa Shire Council | 471 | 153 |
| Carpentaria Shire Council | 25,949 | 28,304 | North Burnett Regional Council | 6,278 | 6,737 |
| Cassowary Coast Regional Council | 539 | 971 | Northern Peninsula Area Regional Council | 1,444 | 1,444 |
| Central Highlands Regional Council | 15,233 | 13,376 | Palm Island Aboriginal Shire Council | 21 | 588 |
| Charters Towers Regional Council | – | 7 | Pormpuraaw Aboriginal Shire Council | 1,113 | 1,939 |
| Cloncurry Shire Council | 5,582 | 10,765 | Quilpie Shire Council | 640 | 2,205 |
| Cook Shire Council | 27,027 | 26,221 | Redland City Council | 189 | – |
| Croydon Shire Council | 4,253 | 4,265 | Richmond Shire Council | 1,592 | 3,290 |
| Diamantina Shire Council | 1,132 | 2,862 | Rockhampton Regional Council | 7,775 | 13,890 |
| Doomadgee Aboriginal Shire Council | 444 | 6 | Scenic Rim Regional Council | 20,656 | 1,639 |
| Douglas Shire Council | 1,265 | 3,269 | Somerset Regional Council | 70 | 4,257 |
| Etheridge Shire Council | 4,034 | 1,685 | South Burnett Regional Council | 764 | 3 |
| Flinders Shire Council | 218 | 332 | Southern Downs Regional Council | 5,401 | – |
| Fraser Coast Regional Council | 1,574 | 433 | Sunshine Coast Regional Council | 576 | – |
| Gladstone Regional Council | 6,042 | 6,580 | Tablelands Regional Council | – | 1,939 |
| Gold Coast City Council | 3,549 | 1,480 | Torres Shire Council | 475 | 289 |
| Goondiwindi Regional Council | 709 | 337 | Torres Strait Island Regional Council | 1,648 | 2,401 |
| Gympie Regional Council | – | 257 | Townsville City Council | 48 | – |
| Hinchinbrook Shire Council | 10 | 50 | Western Downs Regional Council | 897 | 263 |
| Hope Vale Aboriginal Shire Council | 2,920 | 2,263 | Whitsunday Regional Council | 24,434 | 7,617 |
| Ipswich City Council | 155 | 132 | Winton Shire Council | 7,413 | 6,165 |
| Isaac Regional Council | 16,991 | 6,936 | Woorabinda Aboriginal Shire Council | 697 | 118 |
| Kowanyama Aboriginal Shire Council | 5,504 | 1,534 | Wujal Wujal Aboriginal Shire Council | 645 | 19 |
| Livingstone Shire Council | 13,317 | 1,975 | Yarrabah Aboriginal Shire Council | 617 | 169 |
| Lockhart River Aboriginal Shire Council | 2,313 | 8,971 | | | |
| Lockyer Valley Regional Council | 640 | 78 | | | |
| | | | Total | 269,102 | 236,634 |
| | | | Total NDRRA Grant expenses | 431,423 | 335,735 |

Queensland Reconstruction Authority Notes to and forming part of the Financial Statements

For the year ended 30 June 2018

| | 2018 \$'000 | 2017 \$'000 |
|---|----------------------|----------------------|
| 5. Employee expenses | | |
| <i>Employee benefits</i> | | |
| Wages and salaries | 9,308 | 8,464 |
| Officer interchange | 63 | 181 |
| Annual leave levy | 927 | 794 |
| Long service leave levy | 210 | 202 |
| Employer superannuation contributions | 1,201 | 1,098 |
| Board fees | 12 | 12 |
| Other employee benefits | 101 | 90 |
| | <u>11,822</u> | <u>10,841</u> |
| <i>Employee related expenses</i> | | |
| Payroll tax | 599 | 578 |
| Other employee related expenses | 308 | 158 |
| | <u>907</u> | <u>736</u> |
| Total | <u>12,729</u> | <u>11,577</u> |
| | | |
| The number of employees including both full-time employees and part-time employees measured on a full-time equivalent basis at 30 June 2018 is: | | |
| | | |
| QRA employees | 89 | 84 |
| Officers on Interchange Arrangements | – | 6 |
| Total | <u>89</u> | <u>90</u> |

Wages and Salaries

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

Sick leave entitlements are non-vesting and are only paid upon valid claims for sick leave by employees. Sick leave expense is expensed in the reporting period in which the leave is taken by the employee.

Officer Interchange

Historically, QRA has engaged Queensland Government officers on interchange arrangements under section 184 of the Public Service Act 2008. These officers are considered employees for the purposes of these financial statements. QRA is invoiced for wages, salaries and on costs by Queensland Government Agencies. These costs are recorded as employee expenses.

Annual and Long Service Leave

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

Employer Superannuation Contributions

Contributions to superannuation funds are recorded as they become payable and QRA's legal or constructive obligation is limited to these contributions.

Employee related expenses

Payroll tax, workers' compensation insurance and fringe benefit tax (FBT) are consequences of employing employees, but are not counted in an employees' total remuneration package. They are not employee benefits and are recognised separately as employee related expenses. QRA pays workers' compensation insurance premiums to WorkCover in Queensland in respect of its obligations for employee compensation.

Queensland Reconstruction Authority

Notes to and forming part of the Financial Statements

For the year ended 30 June 2018

6. Key management personnel and remuneration

a) Key management personnel

QRA's responsible Minister is identified as part of QRA's KMP. That Minister is the Minister for State Development, Manufacturing, Infrastructure and Planning. Prior to Machinery of Government at 1 January 2018, QRA's responsible Minister was the Deputy Premier, Minister for Transport and Minister for Infrastructure and Planning.

The following details for non-Ministerial KMP reflect those agency positions that had authority and responsibility for planning, directing and controlling the activities of the agency during 2017-18.

| Position | Responsibilities under the <i>Queensland Reconstruction Authority Act 2011</i> | Current Incumbents | | |
|--------------------------------------|---|---|--|--|
| | | Contract classification and appointment authority | Name | Date appointed to position |
| Chief Executive Officer (CEO) | Undertake or commission investigations to ensure the correct processes are adhered to in the rebuilding and recovery of affected Queensland communities; make recommendations to the Minister; and ensure QRA performs its functions effectively and efficiently. | Appointed by Governor in Council, <i>s14 Queensland Reconstruction Authority Act 2011</i> | Brendan Moon | Appointed 1/07/2016 |
| Chair | Leading and directing the activities of the board to ensure the board performs its functions appropriately. | Appointed by Governor in Council, <i>s30 Queensland Reconstruction Authority Act 2011</i> | Richard Wilson | Appointed 19/09/2011 |
| Board Members | Set the strategic priorities for QRA; make recommendations to the Minister; and ensure QRA performs its functions and exercises its powers in an appropriate, effective and efficient way. | Appointed by Governor in Council, <i>s30 Queensland Reconstruction Authority Act 2011</i> | Steve Golding Margaret de Wit Judith Zielke Mark Crossweller Robert Gee Brett Pointing Katherine Jones Kate Isles | Appointed 21/2/2011 Appointed 01/07/2016 Appointed 01/01/2018 Appointed 01/01/2018 Appointed 03/05/2018 Resigned 31/12/2017 Resigned 11/10/2017 Resigned 30/06/2018 |

(b) Remuneration

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. QRA does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is 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.

Remuneration for QRA's non-Ministerial KMP is set by the Governor in Council.

Remuneration packages for KMP comprise the following components:

- Short term employee expenses which include:
 - Monetary Expenses: consisting of Base salary, allowances and leave entitlements earned and expensed (including levies payable) for the entire year or for that part of the year during which the employee occupied the specified position. Amounts disclosed equal the amount expensed in the Statement of Comprehensive Income.
 - Non-Monetary Expenses – consisting of provision of vehicle 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 superannuation contributions;
- Termination benefits are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination;
- No performance bonuses are paid.

Queensland Reconstruction Authority

Notes to and forming part of the Financial Statements

For the year ended 30 June 2018

6. Key management personnel and remuneration (cont'd)

b) Remuneration – (cont'd)

The following disclosures focus on the expenses incurred by QRA that is attributable to key management positions during the respective reporting periods. Therefore, the amounts disclosed reflect expenses recognised in the Statement of Comprehensive Income.

| 2017-18 | | Short Term Employee Expenses | | Long Term Employee Expenses | Post Employment Expenses | Termination Benefits | Total Expenses |
|-------------------------|-----------------|------------------------------|---------------------------------|-----------------------------|--------------------------|----------------------|----------------|
| Position | Name | Monetary Expenses \$'000 | Non-Monetary Expenses \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Chief Executive Officer | Brendan Moon | 390 | – | 8 | 48 | – | 446 |
| Chair | Richard Wilson | 75 | – | 2 | 8 | – | 85 |
| Board Member | Steve Golding | 6 | – | – | – | – | 6 |
| Board Member | Margaret de Wit | 6 | – | – | – | – | 6 |
| Total | | 477 | – | 10 | 56 | – | 543 |

Brett Pointing, Kate Isles, Katherine Jones, Judith Zielke, Mark Crossweller and Robert Gee were not remunerated as they are Public Sector employees.

| 2016-17 | | Short Term Employee Expenses | | Long Term Employee Expenses | Post Employment Expenses | Termination Benefits | Total Expenses |
|-------------------------|-----------------|------------------------------|---------------------------------|-----------------------------|--------------------------|----------------------|----------------|
| Position | Name | Monetary Expenses \$'000 | Non-Monetary Expenses \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Chief Executive Officer | Brendan Moon | 403 | – | 8 | 47 | – | 458 |
| Chair | Richard Wilson | 94* | – | 2 | 8 | – | 104 |
| Board Member | Steve Golding | 6 | – | – | – | – | 6 |
| Board Member | Margaret de Wit | 6 | – | – | – | – | 6 |
| Total | | 509 | – | 10 | 55 | – | 574 |

*Includes \$12k annual leave entitlements accrued relating to prior periods.

Brett Pointing, Kate Isles and Katherine Jones were not remunerated as they are Public Sector employees.

Queensland Reconstruction Authority

Notes to and forming part of the Financial Statements

For the year ended 30 June 2018

| | 2018 | 2017 |
|--|----------------------|----------------------|
| | \$'000 | \$'000 |
| 7. Supplies and services | | |
| Contractors | 12,415 | 12,141 |
| ICT managed services | 2,086 | 2,386 |
| Occupancy costs | 1,382 | 1,120 |
| Travel | 867 | 748 |
| Supplies and consumables | 723 | 451 |
| Other supplies and services | 924 | 740 |
| Total | <u>18,397</u> | <u>17,586</u> |
| 8. Other expenses | | |
| Audit fees - external | 212 | 207 |
| Sundry expenses | 250 | 275 |
| Total | <u>462</u> | <u>482</u> |
| 9. Cash and cash equivalents | | |
| Cash at bank - NDRRA | 36,741 | 44,606 |
| Cash at bank - Operating accounts | 14,114 | 9,119 |
| Total | <u>50,855</u> | <u>53,725</u> |
| 10. Receivables | | |
| GST receivable | 5,757 | 9,944 |
| Trade receivables | 63 | 699 |
| Equity contribution receivable | 1,739 | – |
| Annual leave reimbursements | 142 | 130 |
| Long service leave reimbursements | – | 15 |
| Total | <u>7,701</u> | <u>10,788</u> |
| 11. Property, plant and equipment | | |
| <i>Plant and equipment</i> | | |
| At cost | 49 | 36 |
| Less: Accumulated depreciation | (33) | (32) |
| Total | <u>16</u> | <u>4</u> |

Occupancy costs

Occupancy costs include QRA's operating lease rental. The payments for this operating lease are representative of the pattern of benefits derived from the leased asset and are expensed in the periods in which they are incurred.

Audit fees

Total audit fees quoted by the Queensland Audit Office (QAO) relating to the audit of the 2017-18 financial statements of QRA are \$30,000 (2016-17: \$28,000). The audit fees for the 2016-17 Commonwealth NDRRA Certificate which occurred in 2017-18 were \$175,000 (2016-17: \$175,000).

Sundry expenses

Sundry expenses primarily relate to services provided by GIVIT of \$250,000 to manage offers of donated goods and services after disaster events.

Cash and cash equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques receipted but not banked at 30 June.

NDRRA funds are held in a separate bank account. As advised by Queensland Treasury, this account is within the whole of Government offset facility with the Queensland Treasury Corporation and interest earned is credited to State Consolidated Funds rather than QRA. QRA is not exposed to interest rate risk as all interest earned is credited to State Consolidated Funds.

Receivables

Receivables are recognised at the amounts due at the time of service delivery. Settlement of these amounts is generally required within 30 days from invoice date.

Equity contribution receivable represents a contribution of equity from DSDMIP in relation to the NDRP program which QRA assumed responsibility for in 2017-18. The payment of equity was approved by the Minister on 13 June 2018.

Credit risk exposure of receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets inclusive of any provision for impairment. No impairment loss has been recognised for the 2017-18 year. No receivables are past due or impaired.

Property, plant and equipment

QRA has only one class of asset being plant and equipment which are measured at historical cost. Items of property, plant and equipment with a cost equal to or in excess of \$5,000 are recognised for financial reporting purposes in the year of acquisition. Items with a lesser value are expensed.

Queensland Reconstruction Authority Notes to and forming part of the Financial Statements

For the year ended 30 June 2018

| | 2018 | 2017 |
|----------------------------|---------------------|-----------------|
| | \$'000 | \$'000 |
| 12. Intangibles | | |
| Software: Work In Progress | 1,449 | – |
| Total | <u>1,449</u> | <u>–</u> |

| | | |
|---------------------|----------------------|---------------------|
| 13. Payables | | |
| Trade creditors | 2,030 | 1,291 |
| Other payables | 8,440 | 838 |
| Total | <u>10,470</u> | <u>2,129</u> |

| | | |
|--|-------------------|-------------------|
| 14. Accrued employee benefits | | |
| <i>Current accrued employee benefits</i> | | |
| Annual leave levy payable | 258 | 265 |
| Long service leave levy payable | 52 | 47 |
| Wages payable | 245 | – |
| Officer interchange costs payable | – | 75 |
| Total | <u>555</u> | <u>387</u> |

| | 2018 | 2017 |
|---|-----------------------|---------------------|
| | \$'000 | \$'000 |
| 15. Reconciliation of operating surplus/(deficit) to net cash flow from operating activities | | |
| Operating surplus / (deficit) | (14,576) | 14,480 |
| Adjustments for non-cash items | | |
| <i>Changes in assets and liabilities:</i> | | |
| Change in receivables | 3,087 | (5,470) |
| Adjustment to receivables due to equity contribution transfer from DSDMIP | 1,739 | – |
| Change in other current assets | (168) | (12) |
| Change in payables | 8,341 | (2,993) |
| Change in accrued employee benefits | 169 | (208) |
| Net cash provided by/(used in) operating activities | <u>(1,408)</u> | <u>5,797</u> |

Intangibles

Intangible assets comprise of internally developed software to develop QRA's new grant management system, which will be utilised for administration of Disaster Recovery Funding Arrangements (DRFA). Intangible assets with a historical cost or other value equal to or greater than \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any training costs are expensed as incurred.

There is no active market for this intangible asset. As such, the assets are recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses. Expenditure on research activities relating to internally-generated intangible assets is recognised as an expense in the period in which it is incurred. No amortisation has occurred in 2017-18 as the system is not yet operational.

Payables

Trade creditors are recognised for amounts payable in the future for goods and services received, whether or not billed to QRA and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are generally unsecured, not subject to interest charges and are normally settled within 30 days of invoice receipt.

Other payables

Other payables primarily consist of amounts payable to Queensland Treasury for NDRRA grants paid to QRIDA on behalf of QRA.

Accrued employee benefits

No provision for annual leave or long service leave is recognised in QRA'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*.

Wages Payable represent the liability for wages for working days in June that will be paid to employees in July. Wages payable was included in Payables in the 2016-17 financial statements, but has been reclassified to Accrued employee benefits in 2017-18.

QRA received NDRRA advance funding from Queensland Treasury in 2010-11, 2011-12, 2013-14 and 2016-17 resulting in surpluses reported in the financial statements for those years. The net operating deficit for 2017-18 was funded from the prior year surpluses.

Queensland Reconstruction Authority

Notes to and forming part of the Financial Statements

For the year ended 30 June 2018

| | 2018 \$'000 | 2017 \$'000 |
|---|---------------------|---------------------|
| 16. Commitments for expenditure | | |
| <i>Non-cancellable operating lease</i> | | |
| Commitments under operating leases at reporting date are inclusive of non-recoverable GST and are payable as follows: | | |
| Not later than one year | 1,550 | 1,241 |
| Later than one year and not later than five years | 395 | 1,566 |
| Total | <u>1,945</u> | <u>2,807</u> |

Operating leases are entered into as a means of acquiring access to office accommodation. Operating lease terms expire in September 2019.

Lease payments are fixed with annual escalation ranging from 4.0% to 4.5% in September/October of each year.

17. Related Parties

Transactions with other Queensland Government-controlled entities

QRA's predominate source of funding is grant funding from Queensland Treasury via the Department of State Development, Manufacturing, Infrastructure and Planning. Prior to the Machinery of Government on 1 January 2018 grant funding was sourced via the Department of Infrastructure, Local Government and Planning (refer Note 2).

NDRRA grants are made to various Queensland Government controlled entities (refer Note 4).

QRA makes payments to Queensland Government controlled entities for general operating expenditure. Examples of this expenditure include officer interchange costs, payroll tax, workers compensation premiums, payments for payroll services provided, and occupancy costs. These payments are made based on agreed terms and are consistent with the terms provided to other government entities.

QRA is reimbursed by other Queensland Government controlled entities for the provision of ICT related services at cost (refer Note 3).

18. Events after the end of the reporting period

No matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of QRA, the results of those operations, or the state of affairs of QRA in future financial years.

19. Other information

Taxation

QRA is exempted from income tax under the *Income Tax Assessment Act 1936* and is exempted from other forms of Commonwealth taxation with the exception of FBT and GST. GST credits receivable from, and GST payable to, the Australian Taxation Office (ATO) are recognised (refer to Note 10).

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the ATO. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

Insurance

QRA's non-current physical assets and other risks are insured through the Queensland Government Insurance Fund (QGIF), premiums being paid on a risk assessment basis.

Financial Instruments

QRA's financial instruments comprise Receivables and Payables. QRA does not enter into transactions for speculative purposes, nor for hedging.

Financial assets and liabilities are recognised in the Statement of Financial Position when QRA becomes party to the contractual provisions of the financial instrument, and are held at amortised cost.

QRA does not recognise any financial assets and liabilities at fair value. The fair value of Receivables and Payables is assumed to approximate the value of the original transaction.

Queensland Reconstruction Authority

Notes to and forming part of the Financial Statements

For the year ended 30 June 2018

20. Budget vs actual comparison

Statement of Comprehensive Income

| | Variance Note | Budget 2018 \$'000 | Actual 2018 \$'000 | Variance \$'000 | Variance % of Budget |
|--|---------------|-----------------------|------------------------|-------------------------|----------------------|
| Income from continuing operations | | | | | |
| Grant revenue | v1 | 550,877 | 449,712 | (101,165) | -18% |
| Other revenue | v2 | – | 490 | 490 | 100% |
| Total income from continuing operations | | <u>550,877</u> | <u>450,202</u> | <u>(100,675)</u> | <u>-18%</u> |
| Expenses from continuing operations | | | | | |
| Grant expenses | v3 | 517,974 | 433,188 | 84,786 | 16% |
| Employee expenses | v4 | 13,885 | 12,729 | 1,156 | 8% |
| Supplies and services | | 18,443 | 18,397 | 46 | 0% |
| Depreciation and amortisation | | – | 2 | (2) | 100% |
| Other expenses | | 575 | 462 | 113 | 20% |
| Total expenses from continuing operations | | <u>550,877</u> | <u>464,778</u> | <u>86,099</u> | <u>16%</u> |
| Operating result from continuing operations | | <u>–</u> | <u>(14,576)</u> | <u>(14,576)</u> | <u>100%</u> |
| Total comprehensive income | | <u>–</u> | <u>(14,576)</u> | <u>(14,576)</u> | <u>100%</u> |

Explanations of major variances

- v1 Lower than expected Grants revenue is partially due to QRA utilising prior years' operating surplus through cash reserves to fund NDRRA grants in 2017-18 and also a result of revised estimates associated with NDRRA for State Departments and Agencies (SDAs) and Local Government Authorities (LGAs) for disaster reconstruction works being carried out for less than originally estimated. The reduction primarily relates to works for state roads damaged by STC Debbie in March 2017 which are now expected to be delivered for less than originally budgeted.
- v2 Other revenue relates to the receipt of on-charged ICT expenses incurred by other State agencies but paid by QRA. This income is netted off against the related expenditure in the budget but is reported on a gross basis in the financial statements.
- v3 Lower than expected Grants expenses is due to NDRRA payments to reimburse LGAs and SDAs for disaster reconstruction works being carried out for less than originally estimated. The primary reduction relates to works for state roads damaged by STC Debbie (occurred in March 2017) to be delivered for less than originally budgeted.
- v4 Employee expenses is lower than expected as QRA's total budgeted staff of 104 FTEs includes capacity to upscale operations as required during disaster recovery activities. The full upscaling in operations was not required in 2017-18 with actual FTEs of 89 as at 30 June 2018.

Queensland Reconstruction Authority

Notes to and forming part of the Financial Statements

For the year ended 30 June 2018

20. Budget vs actual comparison (cont'd)

Statement of Financial Position

| | Variance Notes | Budget 2018 \$'000 | Actual 2018 \$'000 | Variance \$'000 | Variance % of Budget |
|----------------------------------|-------------------|--------------------------|--------------------------|--------------------|-------------------------|
| Current assets | | | | | |
| Cash and cash equivalents | v5 | 44,915 | 50,855 | 5,940 | 13% |
| Receivables | v6 | 5,121 | 7,701 | 2,580 | 50% |
| Other current assets | v7 | 12 | 195 | 183 | 1525% |
| Total current assets | | 50,048 | 58,751 | 8,703 | 17% |
| Non-current assets | | | | | |
| Property, plant and equipment | | 5 | 16 | 11 | 220% |
| Intangibles | v8 | – | 1,449 | 1,449 | 100% |
| Total non-current assets | | 5 | 1,465 | 1,460 | – |
| Total assets | | 50,053 | 60,216 | 10,163 | 20% |
| Current liabilities | | | | | |
| Payables | v9 | 2,181 | 10,470 | (8,289) | -380% |
| Accrued employee benefits | | 324 | 555 | (231) | -71% |
| Total current liabilities | | 2,505 | 11,025 | (8,520) | -340% |
| Total liabilities | | 2,505 | 11,025 | (8,520) | -340% |
| Net assets | | 47,548 | 49,191 | 1,643 | 3% |
| Equity | | | | | |
| Accumulated surplus | | 47,548 | 47,452 | (96) | 0% |
| Contributed equity | | – | 1,739 | 1,739 | 100% |
| Total equity | | 47,548 | 49,191 | 1,643 | 3% |

Explanations of major variances

- v5 Cash and cash equivalents is more than expected due to lower than anticipated grant payments in 2016-17, which resulted in higher opening NDRRA cash reserves for 2017-18. QRA only partly utilised these cash reserves to fund NDRRA grant payments in 2017-18.
- v6 Receivables is more than expected due to \$1.739 million equity contribution yet to be transferred from Department of State Development, Manufacturing, Infrastructure and Planning related to NDRP which QRA took over administrative responsibility for in 2017-18.
- v7 Current assets is more than expected due to prepayments for ICT subscriptions relating to the development of QRA's new grants management and reporting system which will be utilised for administration of DRFA.
- v8 The increase in intangibles relates to the capital cost of internally developing the new grants management and reporting system for administration of DRFA. The cost of developing the system had been budgeted for in supplies and services.
- v9 Payables is more than expected due to amounts payable to Queensland Treasury for NDRRA grants paid to QRIDA on behalf of QRA at 30 June 2018. The payment of grants for QRIDA is dependent on the finalisation and review of claims.

Queensland Reconstruction Authority

Notes to and forming part of the Financial Statements

For the year ended 30 June 2018

20. Budget vs actual comparison (cont'd)

Statement of Cash Flows

| | Variance Notes | Budget 2018 \$'000 | Actual 2018 \$'000 | Variance \$'000 | Variance % of Budget |
|--|-------------------|--------------------------|--------------------------|--------------------|-------------------------|
| Cash flows from operating activities | | | | | |
| <i>Inflows:</i> | | | | | |
| Grants | v10 | 550,877 | 449,712 | (101,165) | -18% |
| Other (including GST refunded from ATO and collected from customers) | v11 | 56,505 | 48,041 | (8,464) | -15% |
| <i>Outflows:</i> | | | | | |
| Employee costs | v12 | (13,885) | (12,101) | 1,784 | 13% |
| Supplies and services (including GST paid to suppliers) | v13 | (74,948) | (61,619) | 13,329 | 18% |
| Grants | v14 | (517,974) | (424,933) | 93,041 | 18% |
| Other | | (575) | (508) | 67 | 12% |
| Net cash (used in) operating activities | | = | (1,408) | (1,408) | 100% |
| Cash flows from investing activities | | | | | |
| <i>Outflows:</i> | | | | | |
| Payments for property, plant and equipment | | – | (13) | (13) | -100% |
| Payments for intangibles | v15 | – | (1,449) | (1,449) | -100% |
| Net cash (used in) investing activities | | = | (1,462) | (1,462) | 100% |
| Net increase/(decrease) in cash and cash equivalents | | – | (2,870) | (2,870) | 100% |
| Cash and cash equivalents at beginning of reporting period | | 44,915 | 53,725 | 8,810 | 20% |
| Cash and cash equivalents at end of reporting period | | 44,915 | 50,855 | 5,940 | 13% |

Explanations of major variances

- v10 Lower than expected Grants inflows predominantly relate to utilisation of prior year operating surplus through cash reserves and revised disaster damage estimates. The budget assumed all grant payments would be funded from grants received from Queensland Treasury with no utilisation of surplus.
- v11 Lower than expected Other inflows is due to a reduction in GST refundable from the ATO and is associated with lower grants payments due to revised NDRRA damage estimates.
- v12 Lower than expected Employee costs is directly related to QRA holding vacant positions in order to upscale operations during recovery activities. The full upscaling in operations was not required in 2017-18 with actual FTEs of 89 at 30 June 2018 compared to budget of 104.
- v13 Lower than expected Supplies and services directly relates to reduced GST paid on NDRRA grants associated with lower grant payments due to revised NDRRA damage estimates
- v14 Lower than expected Grants outflows is primarily due to reductions in the estimated reconstruction cost for state roads damaged by STC Debbie.
- v15 Payments for intangibles relates to the capital cost of internally developing the new grants management and reporting system for administration of DRFA.

Certificate of the Queensland Reconstruction Authority

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

- (i) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (ii) the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of QRA for the financial year ended 30 June 2018 and of the financial position of QRA at the end of that year; and
- (iii) these assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.



Brendan Moon
Chief Executive Officer

Queensland Reconstruction Authority

Date: 20 August 2018



Major General Richard Wilson (Retd)
Chairperson

Queensland Reconstruction Authority

Date: 20 August 2018



Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

To the Board of Queensland Reconstruction Authority

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Queensland Reconstruction Authority.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2018, 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 2009 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

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

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

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

Responsibilities of the entity for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2018:

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


Patrick Flemming
as delegate of the Auditor-General

23 August 2018
Queensland Audit Office
Brisbane

Requirements

Annual Report Requirements

| Summary of requirement | | Basis for requirement | Annual report reference |
|--|---|---|-------------------------|
| Letter of compliance | A letter of compliance from the accountable officer or statutory body to the relevant Minister | ARRs – section 7 | 3 |
| Accessibility | Table of contents | ARRs – section 9.1 | 5 |
| | Glossary | | 54 |
| | Public availability | ARRs – section 9.2 | 4 |
| | Interpreter service statement | <i>Queensland Government Language Services Policy</i> ARRs – section 9.3 | 4 |
| | Copyright notice | <i>Copyright 1968</i> ARRs – section 9.4 | 4 |
| | Information Licensing | QGEA – Information Licensing ARRs – section 9.5 | 4 |
| General information | Introductory Information | ARRs – section 10.1 | 8 |
| | Agency role and main functions | ARRs – section 10.2 | 8 |
| | Operating environment | ARRs – section 10.3 | 6, 7, 9-14 |
| Non-financial performance | Government's objectives for the community | ARRs – section 11.1 | 8 |
| | Other whole-of-government plans / specific initiatives | ARRs – section 11.2 | 8 |
| | Agency objectives and performance indicators | ARRs – section 11.3 | 9, 10, 11 |
| | Agency service areas, and service standards | ARRs – section 11.4 | 11 |
| Financial performance | Summary of financial performance | ARRs – section 12.1 | 25 |
| Governance – management and structure | Organisational structure | ARRs – section 13.1 | 15 |
| | Executive management | ARRs – section 13.2 | 16-20, 40, 41 |
| | Government bodies (statutory bodies and other entities) | ARRs – section 13.3 | N/A |
| | Public Sector Ethics Act 1994 | <i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 | 21 |
| | Queensland Public Service values | ARRs – section 13.5 | 8 |
| Governance – risk management and accountability | Risk management | ARRs – section 14.1 | 24 |
| | Audit committee | ARRs – section 14.2 | N/A |
| | Internal audit | ARRs – section 14.3 | 24 |
| | External scrutiny | ARRs – section 14.4 | 24 |
| | Information systems and recordkeeping | ARRs – section 14.5 | 24 |
| Governance – human resources | Workforce planning, attraction and retention and performance | ARRs – section 15.1 | 21 |
| | Early retirement, redundancy and retrenchment | ARRs – section 15.2 | 20 |
| Open Data | Statement advising publication of information | ARRs – section 16 | 4 |
| | Consultancies | ARRs – section 17 ARR – section 33.1 | N/A |
| | Overseas travel | ARRs – section 17 ARR – section 33.2 | 21 |
| | Queensland Language Services Policy | ARRs – section 17 ARR – section 33.3 | 4 |
| Financial statements | Certification of financial statements | FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 17.1 | 48 |
| | Independent Auditors Report | FAA – section 62 FPMS – section 50 ARRs – section 17.2 | 50-51 |

FAA Financial Accountability Act 2009

FPMS Financial and Performance Management Standard 2009

ARRs Annual report requirements for Queensland Government agencies

Glossary

| | |
|----------------|---|
| ARRs | Annual report requirements for Queensland Government Agencies |
| CEO | Chief Executive Officer |
| DRFA | Disaster Recovery Funding Arrangements |
| DRF | Disaster Resilience Funding |
| DSDMIP | Department of State Development, Manufacturing, Infrastructure and Planning |
| EMA | Emergency Management Australia |
| FAA | Financial Accountability Act 2009 |
| FPMS | Financial and Performance Management Standard 2009 |
| LGA | Local Government Authority |
| NDRRA | Natural Disaster Relief and Recovery Arrangements |
| NDRP | Natural Disaster Resilience Program |
| PDA | Performance Development Agreement |
| QAO | Queensland Audit Office |
| QRA | Queensland Reconstruction Authority |
| QFES | Queensland Fire and Emergency Services |
| QPS | Queensland Police Service |
| QRIDA | Queensland Rural and Industry Development Authority (formally QRAA) |
| QYAC | Quandamooka Yoolooburrabee Aboriginal Corporation |
| SDRA | State Disaster Relief Arrangements |
| STC | Severe Tropical Cyclone |
| The Act | Queensland Reconstruction Authority Act 2011 |
| VfM | Value for Money |

