

Public Safety Business Agency

FINAL REPORT 2020–2021



Queensland
Government

About this report

This final annual report provides information about the former Public Safety Business Agency's financial and non-financial performance for 2020-2021. It has been prepared in accordance with the *Financial Accountability Act 2009*, *Financial and Performance Management Standard 2019* and *Annual Report Requirements for Queensland Government agencies*.

Enquiries and further information

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Online open data reporting

Overseas travel expenditure, consultancies and Queensland Languages Services Policy reports for the 2020-2021 reporting year were not required due to overseas travel not being undertaken by any officers and the nil use of consultancies and Queensland Languages Services for the Public Safety Business Agency.

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Letter of compliance

22 September 2021

The Honourable Mark Ryan MP
Minister for Police and Corrective Services, and Minister for Fire and Emergency
Services
1 William Street
BRISBANE QLD 4000

Dear Minister

I am pleased to submit for presentation to the Parliament the final Annual Report 2020-2021 and financial statements for the former Public Safety Business Agency.

I certify that this final Annual Report complies with:

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

The staff and functions of the former Public Safety Business Agency were transferred to the Queensland Police Service and the Queensland Fire and Emergency Services under the government's *Debt Reduction and Savings Act*.

The final report outlines the activities and achievements of the former Public Safety Business Agency.

A checklist outlining the annual reporting requirements is provided at page 46 of this annual report.

Yours sincerely



Katarina Carroll APM
**(former) Chair, Public Safety Business Agency Board of Management and
Commissioner, Queensland Police Service**

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Acknowledgement of Country

The Public Safety Business Agency acknowledges the traditional owners of lands across Queensland and pays respect to the Elders — past, present and emerging — for they hold the memories, traditions, culture and hopes of Aboriginal peoples and Torres Strait Islander peoples across the state.

Board of Management – Chair’s Message

The Public Safety Business Agency (PSBA) was established in 2014 to provide shared corporate services to Queensland's public safety agencies, including the Queensland Police Service (QPS), Queensland Fire and Emergency Services (QFES), Queensland Ambulance Service (QAS) and Office of the Inspector-General Emergency Management (IGEM), that supported them in the delivery of quality community outcomes.

On 7 September 2020, the Queensland Government announced its intention to integrate the functions and staff of the PSBA into the QPS and QFES, as part of a wider strategy to structurally reform government statutory bodies and agencies.

Since this announcement the Board of Management, comprised of myself and two other members, Greg Leach, Commissioner, QFES and Geoff Waite, Head of Corporate, Queensland Treasury, have worked with the Transition Leadership Group (TLG) to facilitate an effective transition process.

To this end, the TLG, led by QPS Deputy Commissioner Doug Smith, QFES Acting Deputy Commissioner Adam Stevenson and the PSBA Acting Chief Operating Officer undertook extensive engagement to identify the options for staff and services that would produce the greatest benefit to the community of Queensland. I sincerely thank the TLG members for their efforts during this time.

We, the members of the Board of Management, have an enormous appreciation for the hard-working and talented employees at the PSBA who worked together to deliver the functions and services of the agency. We believe the transition of the PSBA functions to the public safety agencies will result in further increasing efficiencies that will assist in the delivery of quality outcomes to Queensland communities.

I wish to pay tribute to the PSBA Acting Chief Operating Officer, Assistant Commissioner Mike Condon, and to the many people who so generously shared their professional expertise while serving in the role as Chief Operating Officer of the PSBA. Their support and guidance have made a major contribution to the public safety agencies and to the community of Queensland.

Finally, I would like to thank my fellow Board of Management members, both current and previous, for their support and input during the past six years.



Katarina Carroll APM

(former) Chair, PSBA Board of Management and
Commissioner, Queensland Police Service

22 September 2021

Chief Operating Officer's Message

I am pleased to present the final Annual Report of the former Public Safety Business Agency (PSBA). On 7 September 2020, the Queensland Government announced its decision to disestablish the PSBA. On 27 May 2021, the Queensland Parliament passed the *Debt Reduction and Savings Bill* which repealed the *Public Safety Business Agency Act 2014*, resulting in the PSBA being abolished from 1 July 2021. This report outlines the agency's work program and achievements from 1 July 2020 to 30 June 2021.

During this final reporting period, the PSBA delivered its core services and supported frontline agencies to deliver the best outcomes for the Queensland community. Alongside its program of service delivery, it ensured a seamless transition of functions and services to the Queensland Police Service (QPS) and Queensland Fire and Emergency Services (QFES) from 1 July 2021.

As in previous years, the PSBA delivered a range of services and functions to support the public safety agencies. The year 2020 was particularly challenging as a result of the COVID-19 health pandemic and required us to adapt the way we worked and the way we delivered our services. The commitment of the PSBA workforce to deliver quality support services regardless of the environment has always been unwavering. This report highlights our commitment to the Queensland Government's objectives for the community.

Key priorities and opportunities for the PSBA during the reporting period included:

- \$60.891 million in the QPS Capital Works Program comprised of three new facilities, two upgraded facilities, seven replacement facilities, minor works and infrastructure designations planned to commence or be completed during 2020-2021
- \$42.063 million in the QFES State Capital Works Program comprised of three new, 15 replacement and redeveloped facilities, two upgrades/extensions, minor works and property acquisitions to be commenced or completed.

As per the *Public Service Departmental Arrangements Notice (No.1) 2021* the functions and staff of Queensland Government Air (QGAir) transferred to the QPS as of Friday 23 April 2021.

While with the PSBA in the period 1 July 2020 – 23 April 2021, QGAir conducted:

- 30 organ retrieval tasks to support DonateLife
- 1952 flights transporting 8688 passengers undertaken by the QGAir Fixed Wing
- 139 search and rescue taskings undertaken by the QGAir Rotary Wing.

I was pleased to have led this agency through its final transition stage into the QPS and QFES, and to have worked with the PSBA Board of Management, the executive and senior leadership teams, and staff and colleagues of the public safety agencies. I sincerely thank all the PSBA staff for their contribution and daily commitment in serving the public safety agencies and the Queensland community.

I have every confidence that the exceptional staff of the PSBA will provide excellent services to the Queensland community from within their new agencies and I wish them all the very best in their future careers.



Mike Condon BM APM

(former) Acting Chief Operating Officer
Public Safety Business Agency

Assistant Commissioner Queensland Police Service

14 September 2021

Overview

About us

The Public Safety Business Agency (PSBA) was established in 2014 to provide sustainable client-centric corporate services to Queensland's public safety agencies.

The PSBA delivered professional information and communications technology (ICT), financial, procurement, asset management and human resources (HR) services to the:

- Queensland Police Service (QPS)
- Queensland Fire and Emergency Services (QFES) including the Rural Fire Service (RFS), Fire and Rescue Service (FRS) and the State Emergency Service (SES)
- Office of the Inspector-General Emergency Management (IGEM).

The PSBA also provided ICT services to:

- Queensland Ambulance Service (QAS) and network services to a number of other Queensland government agencies.

Until 23 April 2021 the agency was also responsible for the delivery of aviation services involving organ retrieval, community safety, state support and life-saving aviation services for the Queensland community. Pursuant to Departmental Arrangements Notice (No. 1) 2021, the functions and staff of Queensland Government Air (QGAir) were transferred to the QPS on 23 April 2021.

The full list of services that were delivered by PSBA is detailed in Table four on page 15.

Operating environment

We delivered our functions and services within a complex operating environment that was influenced by factors such as:

- exponential advancements in technology
- an ageing and diverse population
- an environment of increased severity and frequency of disasters and severe weather events
- changing community expectations around government services and community safety.

Information is available in the 2020–2021 Highlights (refer pages 18–21) about how the PSBA supported the public safety agencies deliver their services during this final reporting period.

Disestablishment of the Public Safety Business Agency

On 7 September 2020, the Queensland Government announced its intention to integrate the PSBA functions and staff into the public safety agencies of the QPS and QFES, as part of a wider strategy to structurally reform government statutory bodies and agencies and increase further efficiencies in the delivery of quality outcomes to Queensland communities.

The disestablishment of the PSBA and the corresponding functional transition into the QPS and QFES, as per the *Administrative Arrangements Order* (No. 1) 2021 (AAO), was completed by 30 June 2021.

Legislation administered

In accordance with *Administrative Arrangements Order* (No. 2) 2020, the PSBA administered the following legislation:

- *Public Safety Business Agency Act 2014* (now repealed as of 1 July 2021).

Accountabilities

The main functions of the PSBA under the now repealed *Public Safety Business Agency Act 2014* were as follows:

- a. to provide support services to the public safety agencies
- b. to hold and maintain infrastructure, fleet and communication technology assets for the public safety agencies

- c. to report to the Minister and advise the Minister about the matters mentioned in paragraphs (a) and (b)
- d. to perform a function incidental to a function mentioned in paragraphs (a) to (c).

Values

PSBA values aligned with the Queensland Public Service values:

Table 1: PSBA values and behaviours

PSBA and Public Service values				
				
Customers first - Know your customers - Deliver what matters - Make decisions with empathy	Ideas into action - Challenge the norm and suggest solutions - Encourage and embrace new ideas - Work across boundaries	Unleash potential - Expect greatness - Lead and set clear expectations - Seek, provide and act on feedback	Be courageous - Own your actions, successes and mistakes - Take calculated risks - Act with transparency	Empower people - Lead, empower and trust - Play to everyone's strengths - Develop yourself and those around you
The PSBA behaviours that accompanied these values were:				
Know the business: ours and our clients	Achieve service excellence	Focus on results	Be honest, open, fair and transparent	Respect others

Queensland Government objectives

The Queensland Government works closely with all Queenslanders to deliver its objectives for the community. Integrity, accountability and consultation underpin everything the Queensland Government does.

Queensland's Future State

The government's objectives for the community are built around Unite and Recover – Queensland's Economic Recovery Plan. The objectives are long-term and can only be achieved by everyone involved working together.

The PSBA's strategic objectives supported the Government's objective for the community in the priority area of:

- Backing our frontline services.

The PSBA's commitment to leadership in service, technology and capability delivered world-class frontline services in community safety.

Public Safety Business Agency objectives

The PSBA objectives supported the following Queensland Government's objectives for the community:

- delivering quality frontline services
- building safe, caring and connected communities.

Table 2: PSBA objectives and strategies

Objective	Strategies
1. Service Leadership: Productive and responsive services	• Prioritise the most critical core business services • Re-engineer or eliminate ineffective end-to-end processes • Strengthen Queensland's responsiveness to emergency events • Partner to identify solutions
2. Technology Leadership: Integrated and scaled service platforms	• Digitise manual processes and streamline services • Implement Cloud ready, integrated platforms • Expand e-services as mobile, online, easy to use self-services
3. Capability Leadership: Innovative and collaborative best practices	• Invest in people • Invest in innovation • Enhance collaboration and relationships across government • Build a high-performing workforce

Key objectives and performance measures

Table three below summarises the PSBA's strategic priorities during the reporting period, matched with projects/initiatives undertaken.

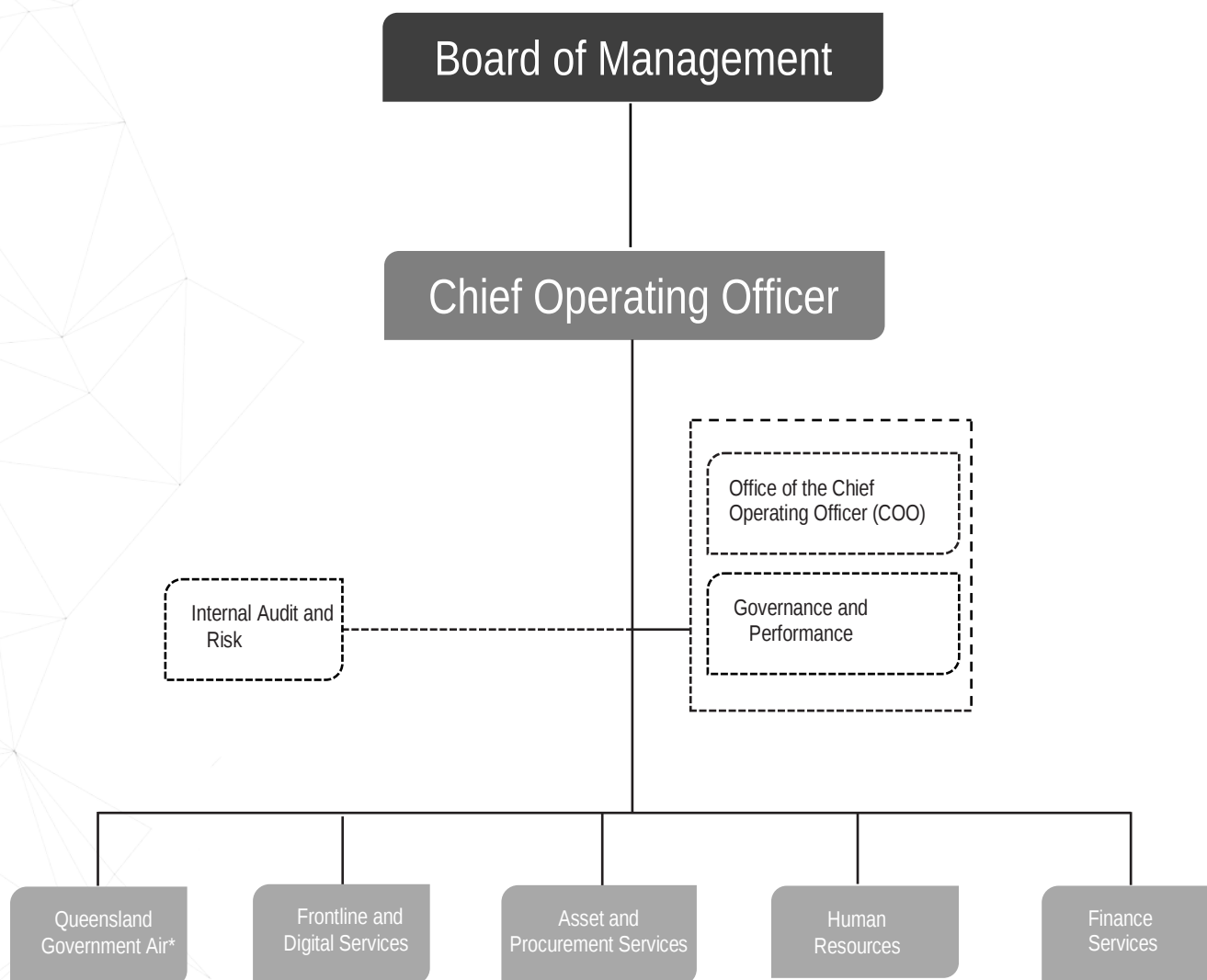
Table 3: PSBA key projects aligned with our performance measures

PSBA Objective	PSBA Performance Measure	Projects / initiatives	Status
Service Leadership	Increased client satisfaction	100% availability of QGAir Rotary Wing aircraft for 11 weeks between 1 November 2020 to 16 January 2021 with four aircraft available at all other times, equating to standby aircraft being available for disaster response and recovery	★ Achievement
		PSBA Human Resources (HR) conducted a review of all PSBA/IGEM policies, procedures and delegations to ensure alignment with Public Service Commission (PSC) directives	✓ Complete
		PSBA HR reviewed QPS policies in conjunction with stakeholders to ensure alignment with PSC directives	🔄 Ongoing
		Memorandum of Understanding (MoU) executed between Metro South Hospital and Health Service (DonateLife) and PSBA with respect to aeromedical organ transportation (see page 20)	✓ Complete
		MoU between Queensland Health and PSBA executed for the provision of emergency helicopter services within the Queensland Emergency Helicopter Network (see page 21)	✓ Complete
		Completion of the QFES and QAS Advanced Mobile Location (AML) project (see page 21)	✓ Complete
	Achieved productivity gains	The QGAir AW139 fleet achieved 20,000 hours flight time as a Helicopter Emergency Medical Service and Search and Rescue service provider – this was an Australian first achievement (see page 21)	★ Achievement
		MoU between QGAir and the Australian Maritime Safety Authority signed (see page 21)	✓ Complete
		Operational assets transferred to the QPS and QFES (see page 18)	✓ Complete
		Disaster Recovery Funding Arrangements (DRFA) from the Queensland Reconstruction Authority (QRA) recouped over \$45 million for the public safety agencies collectively	✓ Complete
		Technology upgrade project for QFES and QAS – Communications (data voice and network traffic upgrade at three sites (Roma Street, Kemp Place and Caboolture) in Brisbane region (see page 18)	✓ Complete
		Construction of QPS Coolumb replacement police facility, replacement watchhouse at Caboolture and Counter Terrorism and Community Safety Training facility at Wacol	✓ Practical completion
		Construction of QPS El Arish replacement auxiliary fire and rescue station and new permanent fire and rescue station at Pimpama	✓ Complete
		Construction of QFES Esk, Kilkivan and Yarraman replacement auxiliary fire stations	✓ Practical completion
		Richlands Supply Centre supplied over 1 million masks and more than 3000 units of other personal protective equipment (PPE) related items to support the January 2021 Greater Brisbane lockdown measures	★ Achievement
		Construction of QFES Charlton replacement regional headquarters and new permanent fire and rescue station and construction of the Mount Isa complex	✓ Complete
		Beechcraft 1900 QGAir Fixed Wing aircraft upgrade	✓ Complete
		QGAir divestment of Citation Ultra jet (see page 18)	✓ Complete
		Power BI gateway successfully introduced into the MECS production environment to enhance reporting capability	✓ Complete

Technology Leadership	Increased digital service delivery	Launch of the new PSBA and IGEM HR Intranet site	✓ Complete
		Over 16,000 QPS computers installed with Windows 10 Upgrade	✓ Complete
		QFES Workshop Solution Project successfully procured and implemented multiple technology solutions to provide improved workshop management of the QFES vehicle fleet	✓ Complete
		Successful integration of Microsoft (MS) Teams and other video conferencing solutions for all public safety agencies allowing an expanded ability to communicate remotely (see page 18)	✓ Complete
		Successful rollout of the HR: The Next Generation Program across the QPS environment including the Prostitution Licensing Authority (see page 20)	✓ Complete
		Expansion of the Aurion 11 Upgrade Project through the addition of self-management of payroll deductions and remote working time codes (see page 19)	✓ Complete
		Implementation of the Trunk Replacement Project commenced with the migration of 65 per cent of triple zero and non-triple zero facilities from ISDN to SIP network services to ensure resilience of frontline telephony services (see page 19)	✓ Complete
		Geographic Information System (GIS) Mapping assisting COVID-19 health pandemic restrictions and response (see page 19)	✓ Complete
Capability Leadership	Increased employee satisfaction	QPS HR Gender Affirmation Policy and Guidelines approved and published	✓ Complete
		Delivery of PSBA HR facilitated Employee Assistance Program sessions	✓ Complete
		Release of the new interactive Excess Leave Report to the QPS People Committee	✓ Complete
		Establishment of the PSBA Transition Taskforce (see page 20)	✓ Complete
		Significant increases in employee satisfaction as evidenced in the PSBA Working for Queensland survey	★ Achievement
	Zero Harm	Human Rights training program implemented	✓ Complete
		68 incidents recorded in Safety Health Environment Hazard and Incident reporting system representing a decrease from 2019-2020	★ Achievement

Organisational structure

For the period 1 July 2020 to 30 June 2021



* On 23 April 2021 the functions of QGAir were transferred to the QPS as per the *Public Service Departmental Arrangements Notice (No.1) 2021*.

Figure 1: Organisational structure of the former PSBA

Services

Services PSBA provided to Queensland Government and external agencies

Table 4: Services provided by the PSBA

Partner Agency	ICT Services	Finance Services	Asset and Procurement Services	Human Resources Management Services	Governance Services	Operational Air Services* (QGAir)	Internal Audit
Public Safety Business Agency	✓	✓	✓	✓	✓		✓
Queensland Police Service	✓	✓	✓	✓		✓	✓
Queensland Fire and Emergency Services	✓	✓	✓	✓		✓	✓
Queensland Ambulance Service	✓		Some management of Kedron facility	Safety, Health Environment System administration only			
Office of the Inspector-General Emergency Management	✓	✓	✓	✓	✓		✓
Queensland Corrective Services	Network services only			Safety, Health Environment System administration only		✓	
Queensland Health	Network services only					✓	
Department of the Premier and Cabinet						✓	
Department of Justice and Attorney-General	Network services only						
Office of Industrial Relations	Network services only						
Australian Maritime Safety Authority						✓	
Department of Children, Youth Justice and Multicultural Affairs						✓	
DonateLife						✓	

* On 23 April 2021 the functions of QGAir were transferred to the QPS as per the *Public Service Departmental Arrangements Notice (No.1) 2021*.

Public Safety Business Agency structure as at 30 June 2021

Board of Management

The PSBA's governing body was responsible for providing leadership and oversight to the agency. Comprised of the QPS Commissioner, the QFES Commissioner and an appointed external member. The Chair of the Board of Management, as the accountable officer, worked with the Board of Management members and was supported by the PSBA Chief Operating Officer.

Chief Operating Officer (COO)

Was responsible for the day-to-day operations of the PSBA. Assisted the Board of Management to perform its functions and reported to the Board of Management. The role of the COO was to give effect to any direction of the Board of Management.

Office of the Chief Operating Officer

Provided executive and specialised support to the COO and the PSBA Executive and Senior Leadership Teams.

Governance and Performance

Provided oversight and facilitated corporate and executive government correspondence, executive information, corporate governance, including corporate internal communication services, and the delivery of corporate planning and performance reporting for the PSBA and the Office of the IGEM.

Internal Audit and Risk

Provided internal audit services to the PSBA and public safety agencies and facilitated enterprise risk management with the PSBA.

Services delivered included audit, assurance, compliance, general audit consulting activities, advice and support relating to risk identification, mitigation strategies, assurance and compliance activities and strategic risk management.

Queensland Government Air (QGAir)*

QGAir delivered life-saving, community safety and state support aviation services to the people and government of Queensland. QGAir operated two separate fleets: QGAir Rotary Wing with five aircraft and QGAir Fixed Wing with six aircraft. QGAir operated from bases located in Brisbane, Townsville, Cairns, Mount Isa and Horn Island.

* On 23 April 2021 the functions of QGAir were transferred to the QPS as per the *Public Service Departmental Arrangements Notice (No.1) 2021*.

Human Resources (HR)

Provided a range of services, such as workforce planning analytics and reporting, employee relations and consultancy services to public safety agencies.

Frontline and Digital Services (F&DS)

Provided ICT services to the public safety agencies of QPS, QFES, Office of the IGEM and QAS, plus networking services to the Public Safety Network partner agencies comprising Queensland Corrective Services (QCS), Department of Justice and Attorney-General (DJAG) and Office of Industrial Relations (OIR).

Also delivered critical support services including supporting emergency triple zero call taking and dispatch systems, critical policing, fire, and ambulance systems.

Support was also provided to non-triple zero communications, telephony and radio systems, mobility infrastructure systems, and to non-triple zero critical infrastructure and services.

Asset and Procurement Services

Delivered a range of corporate and business support services to the public safety agencies across the key functions of procurement, property and facilities management and fleet assets.

Service delivery occurred across the state from Brisbane to regional centres, throughout offices and fleet workshops.

Delivered a multimillion dollar Capital Works Program for the QPS and QFES comprising new and upgraded facilities, and major and minor works.

Maintained a public safety agencies' fleet of 4800 comprised of vehicles, motorbikes, marine vessels and craft, and managed a property portfolio of approximately 1800 properties and facilities. Managed procurement in contracts for goods and services of approximately \$820 million.

Finance Services

Delivered expert financial advice, financial products and services, and financial systems support and training by personnel distributed across the state to the PSBA, the QPS, QFES and Office of the IGEM.

Assisted the PSBA and public safety agencies with strategic financial advice, strategy development, resource allocation decisions and financial reporting, as well as accountability and assurances regarding financial controls.

Highlights 2020–2021

This section reports on the achievements of objectives of the PSBA Strategic Plan 2020–2024.

There were three objective pillars which formulated the PSBA Strategic Plan –

1. Service Leadership – Productive and responsive services
2. Technology Leadership – Integrated and scaled service platforms
3. Capability Leadership – Innovative and collaborative best practices.

Strategies within each of these pillars focused on the work the PSBA undertook to support the public safety agencies in their frontline service delivery.

This section provides a comprehensive view of how the PSBA implemented its strategy, created value through its service delivery and utilised its budget during the reporting period.

Objective 1: - Service Leadership – Productive and responsive services

Strategies to achieve this objective

- ✓ Prioritise the most critical core business services
- ✓ Re-engineer or eliminate ineffective end-to-end processes
- ✓ Strengthen Queensland's responsiveness to emergency events
- ✓ Partner to identify solutions

Our measures

- ✓ Increased client satisfaction
- ✓ Achieved productivity goals

Air Operator's Certificate

In response to a changing regulatory environment, QGAir Fixed Wing transitioned from a Private Operator to prescribed operations under a Civil Aviation Safety Authority (CASA) issued Air Operator's Certificate (AOC). Operating under an AOC required increased compliance with CASA regulations including accountable position holders, governance frameworks, and safety and quality management. QGAir Fixed Wing obtained an AOC on 26 August 2020.

Queensland Fire and Emergency Services and Queensland Ambulance Service technology upgrades

As part of ensuring the continuity of systems that support frontline call-taking and dispatch, PSBA completed a range of redesign, replacement and upgrade activities for QFES and QAS at a number of locations across a number of technologies.

Microsoft Teams and video conferencing integration

To support public safety agencies' operational decision making and business continuity during the COVID-19 health pandemic, the PSBA implemented a solution that supported Microsoft Teams to connect to other video conferencing solutions. This service assisted the public safety agencies to connect, interact and collaborate seamlessly across a range of remote and onsite working facilities.

Asset transfers

Operational assets attributable to the operations of the QPS and QFES, such as fleet vehicles and fire appliances, vessels, police stations, and fire stations were transferred at a total net book value of \$1.683 billion to the QPS and \$690 million to QFES effective 1 July 2020. Following the balance sheet transfers, PSBA continued to support the QPS and QFES in the management of their assets through the PSBA functions including procurement, finance, fleet and property and facilities as required under the *Public Safety Business Agency Act 2014*.

Capital programs to support operational capability of public safety agencies

The PSBA worked closely with the public safety agencies and maintained strong relationships with other government agencies, including the Department of Communities, Housing and Digital Economy (DCHDE), with regard to the strategic management of diverse property portfolio activities comprised of construction, maintenance and leasing statewide.

In partnering to identify solutions, the PSBA was responsible for the delivery for most of the new and ongoing capital initiatives for the public safety agencies and worked in collaboration with these agencies to prioritise the most critical core business services required to support the operational capability of the QPS and QFES.

The PSBA identified and appropriately managed key strategic risks through the effective management of land and buildings for the public safety agencies.

The PSBA delivered the 2020–2021 \$129.2 million Capital Works Programs on behalf of the QPS and QFES with \$85.1 million of projects attributed to the QPS and \$44.1 million to QFES. The 2020–2021 program supported the delivery of essential frontline public safety services to Queensland communities through the provision of infrastructure and ongoing delivery of reliable and responsive services. While some delays to the delivery of priorities was experienced, particularly in remote communities due to travel restrictions related to the COVID-19 health pandemic, the PSBA continued to progress its capital works responsibilities.

During 2020–21, capital works were delivered by the PSBA including the completion of QPS facilities at Coolum, Caboolture and the Wacol Counter-Terrorism and Community Safety Training Centre. Completed QFES facilities include Charlton, El Arish, Esk, Kilkivan, Mount Isa, Yarraman and Pimpama.

Further, significant Fleet capital work initiatives were progressed or delivered by the PSBA during 2020–2021 and are outlined in Table 5 below:

Table 5: Significant capital works - Fleet

Fleet	
QPS	
PSBA performed a role in supporting the QPS operations through the delivery of fit for purpose vehicles and vessels, and the provision of scheduled and unscheduled maintenance and repairs. In 2020–2021 the PSBA held and maintained 2825 QPS vehicles comprised of marked, unmarked, covert, and purpose-built tactical units along with 65 QPS vessels, including catamarans, rigid hull inflatable boats, jet skis and tactical vessels.	
Fleet projects delivered by the PSBA for the QPS during 2020–2021 included:	931 new vehicles including: 15 Child Protection Offender Registry vehicles 16 growth vehicles 2 Mobile Police Beats 7 replacement marine vessel 4 marine vessel refits 22 marine vessel engine replacements.
QFES	
The PSBA delivered the 2020–2021 component of a \$160 million five year rolling Appliance Build Program on behalf of QFES. Delivery of the program contributes to the strengthening of the responsiveness of QFES to emergency events and demonstrates PSBA's capacity to deliver productive and responsive services whilst also responding to major disruptive events, such as the COVID–19 health pandemic.	
The 2020–2021 scheduled build plan involved a budgeted investment of \$18.568 million resulting in the design, sourcing and construction of:	32 RFS appliances 30 Fire and Rescue Service appliances.

Objective 2: - Technology Leadership – Integrated and scaled service platforms

Strategies to achieve this objective

- ✓ Digitise manual processes and streamline services
- ✓ Implement Cloud ready, integrated platforms
- ✓ Expand e-services as mobile, online, easy to use self-services
- ✓ Identify external revenue opportunities

Our measures

- ✓ Increased digital service delivery
- ✓ Generated external revenue

Human Resources: The Next Generation Program

Following a successful QPS pilot of the HR @ Your Fingertips system which automated HR processes, the system was implemented across the QPS network, which included the Prostitution Licensing Authority. Additional forms and processes were identified and added to the suite of forms for automation.

Aurion 11 Upgrade Project stage 2

The Aurion employee self-service options were expanded to include a self-management payroll deduction capability. New time codes for recording remote working were also introduced to assist PSBA management understand workforce movement and improve workforce data and analysis.

Trunk Replacement Project

In line with the rollout of the National Broadband Network (NBN), the PSBA continued to transition digital network services for over 200 triple zero and non-triple zero facilities belonging to the public safety agencies across the state. With 65 per cent of sites migrated, this project, when completed, will ensure continuity resilience of frontline telephony services.

Geographic Information System Mapping assisting restrictions and response to the COVID-19 health pandemic

The PSBA assisted Queensland Health in their response to the COVID-19 health pandemic by developing detailed maps that outlined postcode areas and suburbs affected by the State's COVID-19 health pandemic border restrictions. These web-based maps included border zone overlaid with postcodes and Local Government Areas, to better enable visual communication for management of border returns.

Queensland Police Service telephony upgrade

An initiative to upgrade the QPS non-triple zero telephony technology commenced in 2015 through an annual staged approach. This year, the PSBA deployed regional IT officers across the state to upgrade the QPS telephony technology at the last 167 sites. This initiative will provide continuity of the QPS' telephony capability and has improved the quality of telephony communications across the state.

Objective 3: - Capability Leadership – Innovative and collaborative best practices

Strategies to achieve this objective

- ✓ Invest in people
- ✓ Invest in innovation
- ✓ Enhance collaboration and relationships across government
- ✓ Build a high-performing workforce

Our measures

- ✓ Increased employee satisfaction
- ✓ Zero harm

Establishment of the Public Safety Business Agency Transition Taskforce

To enhance the management of the disestablishment of the PSBA, a dedicated taskforce was established to implement the required changes to transition the functions, services and people of the PSBA to the QPS and QFES. The Taskforce worked closely with the PSBA Executive and Senior Leadership Teams, and the QPS and QFES transition teams.

20,000 hours flight time as a Helicopter Emergency Medical Service

In July 2020, QGAir became the first Helicopter Emergency Medical Services and Search and Rescue service provider in Australia to have accumulated over 20,000 flight hours by its rotary fleet. QGAir was the first helicopter operator in Australia to introduce the AW139 helicopter and has completed many life-saving missions across Queensland since the introduction of this helicopter type in 2008. QGAir operates five AW139 helicopters from bases in Brisbane, Townsville and Cairns providing emergency medical and search and rescue capability to Queensland communities.

Queensland Government Air Memorandum of Understanding arrangements

During the reporting period QGAir established three Memorandum of Understanding (MoU) arrangements to support and enhance ongoing service delivery with:

- DonateLife - with respect to aeromedical organ transportation
- Queensland Health - for the provision of emergency helicopter services within the Queensland Emergency Helicopter Network
- Australian Maritime Safety Authority (AMSA) - with respect to search and rescue tasking through AMSA.

Advanced Mobile Location project

PSBA partnered with QFES and QAS to deliver enhanced Advanced Mobile Location (AML) data functionality. AML data is passed on by Telstra to the public safety agencies to provide the latitude and longitude data of a mobile phone when a triple zero call is made. This pinpoints the location of emergency callers in distressful situations, supporting quicker and more accurate dispatch.

Queensland Police Service border pass

To support implementation of the Queensland Chief Health Officer's Border Restrictions Directions, the PSBA worked with the QPS, Smart Services Queensland, DCHDE, Queensland Health and Telstra to rapidly deliver a Border Pass Approval Website for use by a whole-of-government workforce. Also delivered was the Border Check App for use by QPS Officers. The systems went live in November 2020 and enabled prompt QPS validation of an applicant's Border Declaration Pass.

Performance

Public Safety Business Agency service areas and service standards

The PSBA was committed to its vision of being a trusted client-focused service provider to the public safety agencies and to empower public safety agencies to deliver quality community services. The agency supported the Queensland Government's objectives for the community by delivering frontline services, building safe, caring and connected communities and supporting those who keep our community safe.

The service area objective was to serve Queensland by providing public safety corporate and air services.

The table below provides an overview of the key performance measures for the PSBA for 2020–2021 as recorded in the 2020–2021 PSBA Service Delivery Statement.

Table 6: Performance measures against the PSBA service areas and service standards

Corporate and Air Services performance measures		2020–2021 Target/Est	2020–2021 Actual
	Notes		
<i>Effectiveness measures</i>			
QGAir helicopter availability	1, 2, 3	95%	97%
<i>Efficiency measure</i>			
PSBA corporate and support services staff as a percentage of Public Safety Entity staff	4, 5, 6	<6.5%	4.01%

Notes:

1. QGAir operated five helicopters with three online at any one time from bases in Brisbane, Townsville and Cairns. This service standard indicated QGAir's effectiveness in maintaining helicopter availability for tasking by Retrieval Services Queensland (Queensland Health) to lifesaving and community safety activities. The measure was calculated by dividing the hours of availability by the total number of hours in the reporting period.
2. QGAir consulted with Queensland Health to execute a MoU for the provision of emergency helicopter services. This MoU executed on 23 September 2020, outlined key performance indicators, including standard emergency helicopter network availability of 95 per cent.
3. On 23 April 2021 the functions of QGAir were transferred to the QPS as per *Public Service Departmental Arrangements Notice (No.1) 2021*.
4. This service standard measures the proportion of corporate and support services required to enable public safety entities in the delivery of frontline services. The data is based on total full-time equivalent staff in the agency, the QPS, QFES and Office of the IGEM.
5. The calculation methodology for this measure used the Minimum Obligatory Human Resource Information paid full-time equivalent for the PSBA, the QPS, QFES and IGEM.
6. On 7 September 2020, the Queensland Government announced the disestablishment of the PSBA, which resulted in the transition of the PSBA's functions and staff into the QPS and QFES. This process was completed by 30 June 2021.

Support of Human Rights

The *Human Rights Act* (HR Act) became effective in 2019. Since its implementation the PSBA has been committed to ensuring compliance to the HR Act in all aspects of its operations.

Training

The PSBA instituted mandatory human rights training to ensure that all employees were aware of their rights and responsibilities under the HR Act. All employees were required to complete the Queensland Human Rights Commission training which provided an overview of the HR Act and its impact on public entities. Additional training and resources were developed for managers throughout PSBA.

Implementation

The HR Act provides a complaint management mechanism for people who consider their human rights have been limited in a way contravened by the HR Act. No complaints were received in 2020-2021 compared to one complaint received in the 2019-2020 reporting period. A settlement was reached between the parties regarding the 2019-2020 matter.

Governance

Executive management

Public Safety Business Agency Board of Management profiles

Katarina Carroll APM **(CHAIR)**

[Chair 15 September 2020 to 30 June 2021]

[Member 1 July 2020 to 14 September 2020]

Commissioner, Queensland Police Service

The Commissioner is responsible for the efficient and proper administration, management and functioning of the QPS in accordance with law. The Commissioner provides the business direction and represents the QPS at local, community, state, national and international forums as well as ceremonial functions.

Greg Leach **(MEMBER/CHAIR)**

[Member 15 September 2020 to 30 June 2021]

[Chair 1 July 2020 to 14 September 2020]

Commissioner, Queensland Fire and Emergency Services

The Commissioner is responsible for leading and managing the efficient and effective functioning of the Fire and Rescue Service (FRS), Rural Fire Service (RFS) and State Emergency Service (SES), and emergency management and disaster mitigation programs and services throughout Queensland.

Geoff Waite **(APPOINTED MEMBER)**

Head of Corporate, Queensland Treasury

Geoff Waite was appointed for a second appointment term to the Board of Management after previously being appointed from 15 September 2016 to 14 September 2019. He is currently Head of Corporate, Queensland Treasury.

Executive Leadership Team profiles

Mike Condon BM APM Acting Chief Operating Officer (6 April 2021 – 30 June 2021) | Assistant Commissioner, Southern Region, QPS
Master of Management (Specialising in Leadership), Post Graduate Certificate in Business

Mike was accountable to the PSBA Board of Management for the efficient, effective and financially responsible performance of the PSBA. Mike led the agency with over 1100 staff delivering services to over 20,000 employees and volunteers of public safety agencies of Queensland with an operating budget of \$328.149 million and a capital budget of \$42.423 million.

Committees: PSBA and IGEM Audit and Risk Committee

Paul Hyde General Manager | Asset and Procurement Services Division
Diploma of Building Science, Master of Public Sector Leadership

Paul managed the delivery of the integrated program of infrastructure projects and the maintenance of properties for the QPS and QFES. In addition, Paul delivered marine and vehicle fleet maintenance and replacement programs for the QPS and QFES along with the oversight of all procurement activities across the public safety agencies.

Committees: Public Safety Agency Investment and Procurement Committee

Wayne Brummer General Manager | Finance Services Division
Bachelor of Business (Accounting), Graduate Certificate in Professional Accounting

As the PSBA Chief Finance Officer (CFO) Wayne oversaw the delivery of expert financial advice and support to the PSBA in relation to financial management, budget strategy and statutory financial reporting and policy. Wayne was also the CFO for the QPS, QFES and the Office of the IGEM and ensured the public safety agencies were provided with optimal advice and support, leading financial products and quality that enable services decision-making and provide assurance as to the effectiveness and efficiency of financial controls.

Committees: Public Safety Agency Business Services Committee, Public Safety Agency Investment and Procurement Committee

Samantha Stream Acting General Manager | Queensland Government Air *
Bachelor of Urban and Regional Planning, Master of Project Management – with Distinction, Master of Management

Samantha led the provision of aviation services in support of frontline service delivery to the QPS, Queensland Health, Queensland Corrective Services and DonateLife; and to the Department of the Premier and Cabinet in fulfilling its role to the Queensland community. Samantha oversaw a fleet of six fixed wing and five rotary wing aircraft located at Brisbane, Townsville, Mount Isa, Cairns and Horn Island.

Committees: PSBA Resource Governance Committee, Executive Safety and Wellbeing Committee, QFES Air Operations Sub-Committee

* on 23 April 2021 the functions of QGAir were transferred to the QPS as per the *Public Service Departmental Arrangements Notice (No.1) 2021*.

Cameron Allen Acting Chief Information Officer (CIO) | Frontline and Digital Services Division
Bachelor of Science

Cameron led the provision of ICT support, innovation and services to the PSBA, the QPS, QFES, Office of the IGEM, QAS, and network services for the Department of Justice and Attorney-General, Queensland Corrective Services and the Office of Industrial Relations. The F&DS Division were responsible for driving digital transformation and the development of digital capacity within the public safety agencies, through the provision of integrated systems, infrastructure and processes.

Committees: Public Safety Agency IT Committee, Public Safety Agency Operational Communications Committee, QPS ICT Sub Committee, Public Safety Communications Inter-Departmental Committee, PSBA Resource Governance Committee, QPS Assets Committee, Executive Safety and Wellbeing Committee, QFES Capability and Service Delivery Committee, Digitally Connected Regions Project Steering Committee

Debbie Paterson Acting General Manager | Human Resources Division

Debbie led a range of strategic and operational HR services covering employee and industrial relations and HR management to the PSBA, the QPS, QFES and the Office of the IGEM. These included HR operations, industrial practice, employee complaints and conflict services, strategic HR advice and HR reporting and analytics.

Committees: Public Safety Agency Workforce Committee, PSBA Resource Governance Committee, PSBA Executive Safety and Wellbeing Committee

Board and Committees

The PSBA Board of Management was established as the PSBA's governing body by the *Public Safety Business Agency Act 2014*. The Board of Management had a number of committees that provided support and specialised advice related to the effective management of services delivered by the public safety agencies. Together with the agency's Executive Leadership Team, the Board of Management has ensured the agency's objectives are met.

Public Safety Business Agency Governance structure as at 30 June 2021

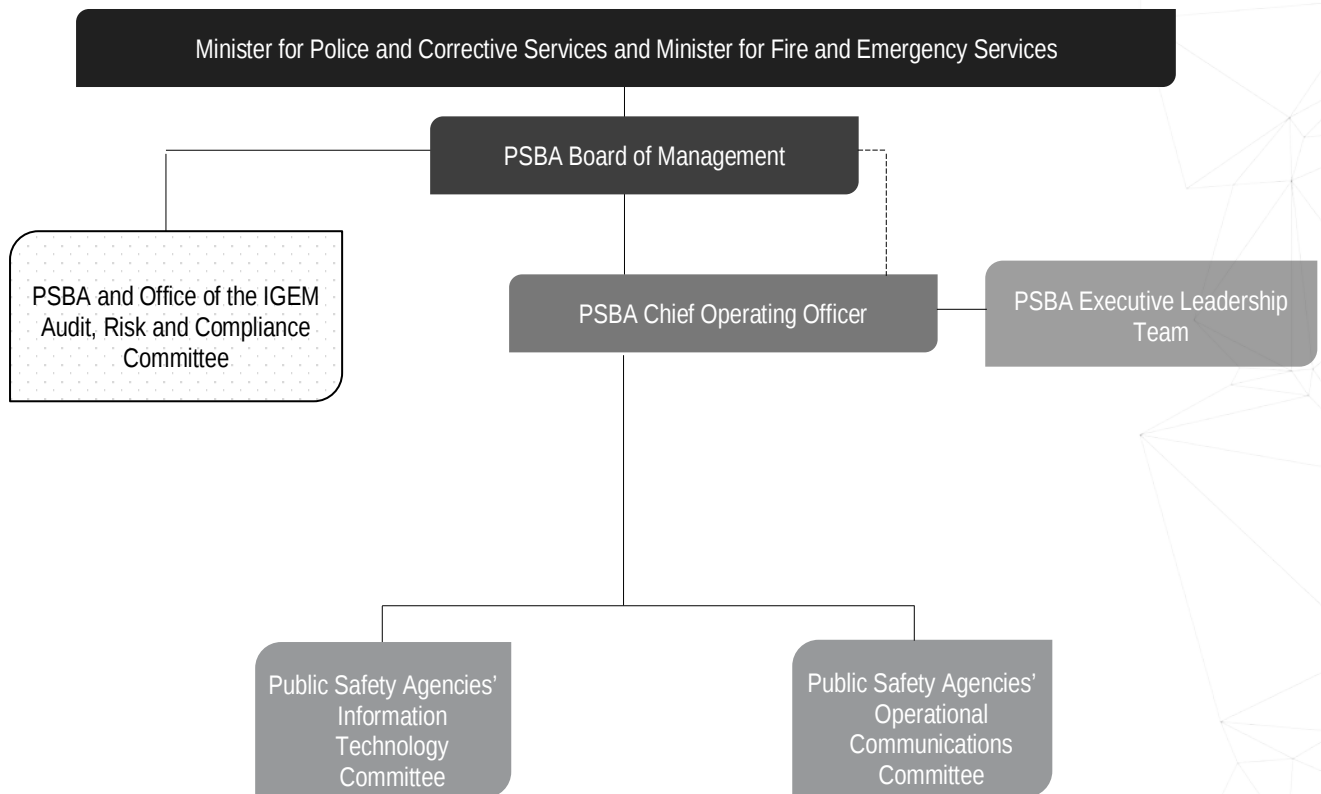


Figure 2: Former PSBA governance structure

Note: As part of the disestablishment of the PSBA, the following committees were dissolved by the PSBA Board of Management on 12 February 2021:

- Public Safety Agencies' Business Services Committee
- Public Safety Agencies' Investment and Procurement Committee
- Public Safety Agencies' Workforce Committee

Public Safety Business Agency Board of Management

The Board of Management's functions were to:

- provide leadership and oversight to the agency
- review and monitor the performance of the agency's functions
- make and review policies concerning the administration of the *Public Safety Business Agency Act 2014*
- coordinate the provision of support services, and any programs provided by the agency to public safety agencies.

The Board of Management Chair was the PSBA accountable officer. Responsibility for the Chair rotated annually on 15 September between the Commissioner QPS and the Commissioner QFES. The Board of Management also had an appointed member.

To ensure good governance, each board meeting was evaluated by a nominated attendee, supplemented by an annual performance evaluation.

Meetings were convened monthly; extraordinary or special Board of Management meetings were convened as determined by the Chair.

During 2020–2021, the Board of Management met on 12 occasions and considered three matters for resolution out of session.

The COO reported to the Board of Management and was responsible for the day-to-day operations of the agency.

Board of Management members

- Katarina Carroll APM, Commissioner, QPS
Chair: 15 September 2020 to 30 June 2021
Member: 1 July 2020 to 14 September 2020
- Greg Leach, Commissioner, QFES
Member: 15 September 2020 to 30 June 2021
Chair: 1 July 2020 to 14 September 2020
- Geoff Waite, Head of Corporate, Queensland Treasury
Appointed Member: 1 July 2020 to 30 June 2021

Achievements

In 2020–2021, the achievements of the Board of Management included:

- appointment to the role of staff representative on the PSBA and Office of the IGEM Audit, Risk and Compliance Committee (ARCC) of Mr Wayne Brummer, PSBA and at the cessation of Mr Brummer's term, Ms Sarah March, IGEM
- approval of the 2020-21 PSBA Interim Budget
- approval of the divestment strategy of QGAir's Citation 560 Ultra Jet
- approval of the replacement strategy for the engines of one of QGAir's AW139 rotary aircraft (VH-EZJ)
- endorsement of PSBA's 2019-20 Financial Statements to the accountable officer for approval
- approval of the PSBA's 2020-21 Annual Internal Audit Plan and 2021-24 Strategic Internal Audit Plan
- approval of matters related to the PSBA's Transition Strategy and Roadmap
- approval of membership appointments to the public safety agencies' committees
- approval of a revised governance proposal for the Public Safety Network Management Centre.

PSBA and public safety agency committees

Public Safety Business Agency and Office of the Inspector-General Emergency Management Audit, Risk and Compliance Committee (PSBA and IGEM ARCC)

The charter of the PSBA and Office of the IGEM ARCC was developed in line with Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance*; the *Financial Performance Management Standard 2019* and the *Financial Accountability Act 2009*.

The purpose of the PSBA and IGEM ARCC was to provide oversight of audit, risk and management compliance activities related to the PSBA and the Office of the IGEM, including:

- risk, control and compliance frameworks
- external accountability responsibilities as prescribed by applicable legislative and regulatory frameworks
- other matters considered to be within the committee's responsibilities as they related to the PSBA and the Office of the IGEM.

The independent external Chair received \$16,800 (excluding Goods and Services Tax (GST)) in remuneration for services provided to the PSBA and IGEM ARCC between 1 July 2020 to 30 June 2021. The second independent member received \$5,250 (excluding GST) for services provided from 1 July 2020 to 30 June 2021. There were no other on costs incurred. The Committee met on 17 occasions in 2020–2021 and considered three matters for resolution out of session.

Committee members – PSBA and IGEM ARCC

Marita Corbett (Chair)	Partner, BDO Australia, Independent Chair
Geoff Waite	Head of Corporate, Queensland Treasury (the appointed member of the Board)
Kurt Marsden	Acting Chief Operating Officer, PSBA (to 5 April 2021)
Michael Condon	Acting Chief Operating Officer, PSBA (from 6 April 2021)
Wayne Brummer	Chief Finance Officer (CFO), PSBA (staff representative from 4 July 2020 to 21 February 2021)
Louise Barrett	Executive Director, People Capability Command, QPS (staff representative until 3 July 2020)*
Alistair Dawson	Inspector-General Emergency Management, Office of the IGEM
Sarah March	Director, Governance and Reporting, IGEM (staff representative from 21 February 2021)
Peter Dowling AM	External Member

* At the time of her appointment, Louise Barrett was the Executive Director, Strategic and Service Alignment, PSBA

Achievements

During 2020–2021, the committee's achievements included:

- monitoring compliance with the 2020–21 Annual Internal Audit Plan and 2021–2024 Strategic Internal Audit Plan and oversight of the actioning of open recommendations
- consideration of all audit reports and provision of direction regarding the implementation of report recommendations and actions
- oversight of risk management undertaken by the PSBA and Office of the IGEM
- endorsement of the:
 - o 2019–2020 Office of the IGEM Financial Statements
 - o 2019–2020 PSBA Financial Statements
 - o 2020–2021 Annual Internal Audit Plan
 - o 2021–2024 Strategic Internal Audit Plan.
- resolving to support an ICT guideline detailing appropriate email use
- resolving to support the 2020 PSBA annual return against the *Information Security Policy 2018*
- oversight of the progression of Queensland Audit Office (QAO) matters and status of the QAO Audit Program.

Public Safety Agencies' Information Technology Committee

This committee was a strategic forum established by the Board of Management to provide stewardship and performance leadership of information technology (IT) services for the public safety agencies and to lead a strategic agenda in the development and implementation of integrated IT strategies.

This forum comprised representatives from the public safety agencies to discuss the IT infrastructure and data requirements outlined in agency specific IT strategies and to develop and endorse to the Board of Management the IT strategies, policies and projects required to support delivery of these strategies.

The committee's role was to develop and determine the IT infrastructure and data layer strategies required to deliver each agency's IT requirements, whether singularly or on a multi-agency basis.

Committee members – Public Safety Agencies' IT Committee

Brian Cox	Acting Executive Director, Strategic Services Directorate, QFES (Chair from 31 March 2021)
Gen Wilcox	Executive Director, Strategic Services Directorate, QFES (Chair from 1 March until 30 March 2021)
Nicole Doogan	Director, Core Systems, QPS (Chair until 28 February 2021)
Cameron Allen	Acting CIO, F&DS, PSBA
Sarah March	Director, Governance and Reporting, Office of the IGEM (until 12 October 2020)
Michael Shapland MBE	Director, Interoperability and Innovation, Office of the IGEM (from 13 October 2020)
Kent Grayson	Executive Director, Information Communications and Technology, QAS
Dallas Stower	Acting Deputy Director-General, Transformation and Enabling Technologies, DCHDE (External Member)

Public Safety Agencies' Operational Communications Committee

This strategic forum was established by the Board of Management to provide stewardship and performance leadership of operational communications services for public safety agencies and to lead a strategic agenda for the development and implementation of integrated operational communication strategies.

Its role was to develop and determine the operational communications strategies required to deliver each agency's operational communications strategy, whether singularly or on a multi-agency basis.

It provided an avenue for representatives of the public safety agencies to discuss the operational communication requirements outlined in agency-specific strategies and to develop and endorse to the Board of Management the strategies, policies and projects required to support their delivery.

Committee members – Public Safety Agencies' Operational Communications Committee

Ben Marcus (Chair)	Assistant Commissioner, Road Policing and Regional Support Command, QPS
Cameron Allen	Acting CIO, F&DS, PSBA
Neil Gallant AFSM	Assistant Commissioner, Fire and Rescue Directorate, QFES (until 11 December 2020)
John Cawcutt	Assistant Commissioner, Fire and Rescue Directorate, QFES (from 12 December 2020)
Corinne Mulholland	Director, Research and Engagement, Office of the IGEM
Kent Grayson	Executive Director, Information Communications and Technology, QAS
Dallas Stower	Acting Deputy Director-General, Transformation and Enabling Technologies, DCHDE (External Member)

Public Safety Agencies' Business Services Committee

(Dissolved by the PSBA Board of Management on 12 February 2021)

This Committee was a strategic forum delivering stewardship of the effective delivery of asset, fleet and finance services to the public safety agencies.

Its role was to develop and determine asset, fleet and finance strategies required to deliver each public safety agencies' strategy in this regard, whether singularly or on a multi-agency basis.

This committee enabled the representatives of the relevant public safety agencies to discuss and develop asset, fleet and finance-related strategy and policy, to oversee the delivery of asset and fleet programs and financial performance and to make recommendations to the Board of Management when such matters required endorsement or approval.

Committee members – Public Safety Agency Business Services Committee

Cameron Harsley (Chair)	Assistant Commissioner, Road Policing and Regional Support Command, QPS
Wayne Brummer	CFO, PSBA
Paul Hyde	General Manager, Asset and Procurement Services, PSBA
Andrew Short	Assistant Commissioner, SES, QFES
Sarah March	Director, Governance and Reporting, Office of the IGEM

Public Safety Agencies' Investment and Procurement Committee

(Dissolved by the PSBA Board of Management on 12 February 2021)

This committee was established by the Board of Management to provide stewardship of investment and procurement services to the public safety agencies, to discuss and develop investment and procurement strategy and policy and to make recommendations to the Board of Management where such matters require endorsement or approval.

Its role was to develop and determine the investment and procurement strategies required to deliver the public safety agencies' investment and procurement requirements, whether singularly or on a multi-agency basis.

Committee members – Public Safety Agency Investment and Procurement Committee

Adam Stevenson (Chair)	Acting Deputy Commissioner, Strategy and Corporate Services, QFES
Wayne Brummer	CFO, PSBA
Paul Hyde	General Manager, Asset and Procurement Services, PSBA
Ross Mangano	Chief Procurement Officer, Asset and Procurement Services, PSBA
Sharon Cowden	Assistant Commissioner, Ethical Standards Command, QPS
Michael Shapland MBE	Director, Interoperability and Innovation, Office of the IGEM
Peter Lacey	Acting Executive Director, Office of the Chief Advisor Procurement, Department of Energy and Public Works

Public Safety Agencies' Workforce Committee

(Dissolved by the PSBA Board of Management on 12 February 2021)

This strategic was established to provide stewardship of the effective delivery of HR services to the PSBA, the QPS, QFES and the Office of the IGEM.

Its role was to develop and determine HR strategies and policies singularly or on a multi-agency basis in order to deliver the strategy of each public safety agency.

The committee enabled representatives of the public safety agencies to discuss and develop HR and workforce strategy and policy and recommendations to the Board of Management when such matters required endorsement or approval.

Committee members – Public Safety Agencies' Workforce Committee

Stephen Smith (Chair)	Assistant Commissioner, QFES People Directorate, QFES
Debbie Paterson	Acting General Manager, Human Resources, PSBA
Charysse Pond	Assistant Commissioner, People Capability Command, QPS (until 12 October 2020)
Louise Barrett	Executive Director, People Capability Command, QPS (from 13 October 2020)
Sarah March	Director, Governance and Reporting, Office of the IGEM
Paul Casey	Director, Human Resources, PSBA (until 12 October 2020)
Josephine Maguire	Acting Director, Human Resources, PSBA (from 13 October 2020)

Application of Public Sector Ethics

Ethical standards

The Employee Relations Unit of the PSBA HR division assessed complaints regarding the conduct of staff employed by the PSBA and the Office of the IGEM. Complaints were assessed in accordance with the PSBA's *Management of Complaints about Employees, Volunteers and Contractors Policy and Procedure* and realised the following outcomes:

- recorded of all Conduct and Performance Excellence complaints and complaints alleging corrupt conduct
- acted as the PSBA and Office of the IGEM central liaison point for the Crime and Corruption Commission (CCC) and the Queensland Ombudsman (QO), and discharge of the agencies' statutory obligations under the *Crime and Corruption Act 2001*
- oversight of the agencies' Public Interest Disclosure (PID) framework and provision of assistance to the PSBA and Office of the IGEM in meeting their statutory obligations under the *Public Interest Disclosure Act 2010* (the PID Act)
- assessed of complaints in accordance with Queensland's HR Act 2019.

Code of Conduct

The PSBA facilitated induction information sessions to all employees of the PSBA and the Office of the IGEM and to employees of the QPS on an as required basis. These sessions included an overview of the *Code of Conduct for the Queensland Public Service* and the employment compliance expectation as well as information on negative workplace behaviours.

Risk management and accountability

Risk management

The PSBA operated within an Enterprise Risk Management Framework. In accordance with the *Financial Accountability Act 2009*, this framework provided structured direction in the application of risk management principles and methodology consistent with Standards Australia AS/NZS ISO 31000:2018 *Risk management – Guidelines*. It enabled a consistent agency approach in the identification, management and recording of risks that supported a prioritised approach to risk treatment and resource deployment. Each member of the PSBA Executive Leadership Team was responsible for the risk identification and management activities relevant to their divisional business. A strong agency focus existed on the development of risk management capabilities both strategically and operationally.

The PSBA regards risk management as a critical element in the effective and efficient management of business and in the achievement of its strategic objectives.

Identified risks were recorded in registers by each division. Together with the PSBA and Office of the IGEM ARCC's monitoring activities, the Board of Management provided oversight of the effectiveness of risk management within the PSBA.

Achievements:

- continued roll out of the PSBA Risk Management Implementation Roadmap
- development and update of the PSBA Corporate Risk Register from divisional registers.

Internal audit

The PSBA Internal Audit and Risk Unit provided advice across a wide range of disciplines including risk management, assurance and consulting activities for the public safety agencies of the PSBA, the QPS, QFES and the Office of the IGEM.

In accordance with the *Financial Accountability Act 2009*, the Director, Internal Audit and Risk was the Head of Internal Audit for PSBA and the nominated Head of Internal Audit for the QPS, QFES and the Office of the IGEM.

The work undertaken by the Internal Audit and Risk Unit was performed in accordance with the Institute of Internal Auditors' standards and under an approved charter consistent with relevant audit and ethical standards.

In accordance with the *Financial and Performance Management Standard 2019*, an annual internal audit plan and three-year strategic audit plan set the direction of the unit. The *Public Safety Business Agency Annual Internal Audit Plan 2020-2021 and Strategic Internal Audit Plan 2021-2024* was endorsed by the respective audit and risk committees of the PSBA and the Office of the IGEM, the QPS and QFES and approved by the Chair of the PSBA Board of Management on 4 September 2020. The unit reported regularly to the PSBA and IGEM ARCC, which reviewed its work. The relationship with the committee is reflective of the requirements under the Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance*.

Under its approved charter, the unit reviewed compliance (effectiveness), performance (efficiency), financial management and information technology management, to identify areas of risk and opportunities for improved outcomes. Systems were in place to ensure the effective, efficient and economic operation of the audit function.

The work required of the Public Safety Business Agency Annual Internal Audit Plan 2020-2021 was delivered to management and client agencies through a combination of inhouse and co-sourced providers. At 30 June 2021, all fieldwork was fully or nearing completion. The Internal Audit and Risk Unit expects to issue audit reports progressively up to 31 August 2021.

External scrutiny

The following external agencies and processes examined the operations of the PSBA and the broader Queensland Public Sector during 2020-21 and identified findings/issues requiring consideration by, or impacting on, the PSBA:

Crime and Corruption Commission

The CCC is a statutory body established to combat and reduce the incidence of major crime and corruption in the Queensland public sector. The *Crime and Corruption Act 2001* details its functions and powers. The CCC investigates both crime and corruption, has oversight of both the QPS and the public sector, and witness protection.

The PSBA utilised the CCC's Corruption Prevention Advisory resources and forums. These assist and educate public sector agencies in the identification of major corruption risks and the development of better practice prevention strategies.

The PSBA had a Fraud and Corruption Prevention and Control Framework in place and key concepts were regularly communicated to staff promoting ethical choices and integrity and how to appropriately identify and respond to any situations of concern.

Queensland Ombudsman

The QO is the oversight agency for the *PID Act 1998*. With reference to section 60 of the *PID Act*, the PSBA had in place a management program which was supported with policies and procedures related to the response to, assessment and management of public interest disclosures which:

- protected the confidentiality of disclosers, subject officers and other persons involved
- provided support to disclosers
- undertook risk assessments
- actioned items to prevent reprisal against disclosers and other persons involved in such PIDs.

The QAO supports the role of the Auditor-General of Queensland in providing Parliament with an independent assessment of the financial management and performance activities of Queensland public sector entities. The QAO provides an independent audit service and reports to the Parliament to enhance public sector accountability.

QAO reports for 2020–21 are available online at www.qao.qld.gov.au.

Auditor General's Report No 2: 2020-21 Effectiveness of audit committees in state government entities (issued 8 September 2020)

Good governance is critical to ensure an entity effectively manages its business operations, programs, projects and risks. Effective audit committees can catalyse better governance in an entity and provide insight and promote accountability, integrity, and transparency. Audit committees should continually reassess and refine their value and how they provide it.

This audit reviewed the audit committees of departments and statutory bodies. It focused on the practice of good governance, particularly the effectiveness of audit committees to catalyse better governance within an entity. The review concluded that audit committees should continually reassess and refine the value they create and how it is provided.

A series of actions for consideration were identified as being applicable to:

- All audit committees of departments and statutory bodies
- All audit committee chairs and Chief Executive Officers of departments and statutory bodies
- Queensland Treasury.

Auditor General's Report No 3: 2020-21 Queensland Government response to COVID-19 (issued 22 September 2020)

The COVID-19 health pandemic has had significant adverse impacts on individuals, businesses and the Queensland economy. The speed and depth of the impacts, and the ongoing government responses to them, are unprecedented. The Queensland Government has announced a range of measures with the aim of supporting the state economy, promoting public safety, and assisting households and businesses. The costs of the government's response are significant and are largely dependent on the ongoing health and economic impacts of the pandemic.

This review covered the government's response measures provided up to 21 August 2020 and covered key measures across four response areas – health care, support for individuals, support for businesses and public safety.

In its response to the COVID-19 health pandemic, the Queensland Government established processes to promote the health, safety and welfare of Queenslanders which the PSBA supported and implemented.

Auditor General's Report No 7: 2020-21 Delivering successful technology projects (issued 30 September 2020)

Given the value of the investments in technology projects and the economic impact of the COVID-19 health pandemic, public sector entities must ensure that they learn from past experiences. The COVID-19 health pandemic has reinforced the need for entities to identify new, more technology enabled ways of delivering their public services more efficiently. Technology is critical in the delivery of government services such as health and education, and the provision of support functions like payroll and finance. The COVID-19 health pandemic has reinforced the importance technology systems have in enabling public access to government services online.

The QAO identified five factors that, if managed and modified to suit, can improve the success of projects:

1. senior leaders must actively lead and challenge
2. projects must be aligned to business outcomes
3. internal and external teams need to work towards the same goals
4. the project team is to have the skills and capacity to deliver the specified outcomes
5. learnings are identified and applied.

Insights from this report apply to all technology projects across the sector including those delivered by the PSBA.

Auditor General's Report No 13: 2020-21 State entities 2020 (issued 11 February 2021)

The Queensland Auditor-General is responsible for providing the Queensland Parliament with independent assurance of the financial management of public sector entities by auditing their financial statements. The report summarises QAO's analysis of the financial position, performance and sustainability of the Queensland state government, and the timeliness and quality of financial reporting by public sector entities controlled by the state government. The PSBA received an unmodified audit opinion and met statutory timeliness and quality requirements.

Information systems and record keeping

The PSBA provided support, advice and assistance for the recordkeeping and information management systems of the public safety agencies.

Information relating to records management functions of the public safety agencies, developed to complement whole-of-government resources provided by the Queensland Government Chief Information Office and the Queensland State Archives, was available on the PSBA intranet. These resources provide advice regarding the management of public records in hard-copy or electronic form. The PSBA facilitated training for public safety agencies, as required, regarding relevant record keeping responsibilities. The PSBA also provided advice to the public safety agencies of any changes to legislation that may impact on their record maintenance.

During 2020-2021, the PSBA continued to promote effective digital recordkeeping governance, including advice on concepts and technologies related to the recognition and use of electronic approval processes and development of suitable options/approaches to facilitate continued progression to more efficient electronic information management practices.

A procedure enabling the digitisation of physical receipts and invoices associated with corporate card transactions under the whole-of-government Source Records Policy was implemented in 2020-2021.

The PSBA supported updates to a complex end-to-end electronic document and records management system-based workflow that underpinned the QPS recruiting process.

During the transition phase, preparing for the disestablishment of the PSBA, support and advice was provided to all business units of the PSBA to ensure appropriate guidance and direction was available in relation to archival practices and the closing of files.

All records (both hard-copy and electronic) may be destroyed once they have met their required retention period as stipulated in the *General Retention and Disposal Schedule for Administrative Records*. Records relating to core business functions can be destroyed when stipulations in an agency specific schedule have been met and the disposal authorised by the approved delegate.

No breaches occurred during the 2020-2021 period. No records were transferred to Queensland State Archives during 2020-2021.

Information security attestation

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

Public Safety Business Agency people

Strategic workforce planning and performance

Workforce profile for the Public Safety Business Agency

1,029 – actual head-count. Note: This figure is based on actual occupants of positions (i.e. taking account of temporary movements between agencies) in line with the Coaldrake methodology.

969.47 – actual paid number of full time equivalent (FTE) calculated using the whole-of-government Minimum Obligatory Human Resources Information (MOHRI)

5.2 per cent permanent separation rate for the period 1 July 2020 to 30 June 2021. The permanent separation figure is at 30 June 2021. Temporary and casual employees are excluded from this calculation.

Progressing action plans during 2020-2021

The PSBA was committed to fostering a diverse and inclusive workplace culture. In support of this commitment, the PSBA:

- participated in events, activities and celebrations which supported inclusion, diversity and equity in the workplace
- promoted flexible working arrangements
- featured inclusion and diversity awareness at corporate induction programs
- partnered with other agencies and contributed to whole-of-government communities of practice to share information, leverage resources and build knowledge and capability across the sector.

The PSBA collaborated with the public safety agencies to provide research and analysis as well as development and implementation support to facilitate the completion of agency specific workforce strategies and plans.

Staff development

The PSBA was committed to the development of staff and worked to actively enhance workforce capability by encouraging personal growth and learning in a supportive workplace environment.

During 2020-2021, the PSBA utilised its e-platform to develop the capabilities of its workforce and encouraged the ongoing use of its self-directed learning product. Knowledge and information sessions were provided on a range of offerings such as infrastructure architecture, virtual collaboration and supporting change management.

Youth engagement

During the reporting period, in response to the Queensland Government's *Moving Ahead Strategy 2016–2022*, the PSBA delivered a youth employment initiative designed to build workplace diversity across culture and age, while positively impacting regional economic development. This initiative identified key priorities to assist the economic participation of Aboriginal people and Torres Strait Islander people across Queensland.

This youth engagement initiative was designed to employ apprentices in regional locations and provide them with an opportunity to gain a long-term career in a stable and ongoing industry. To ensure sustainability of the program, the initiative incorporated a workplace and apprentice support service for participants.

Performance management

The PSBA was committed to embrace a positive performance management approach across the agency and incorporated key developments legislatively and within industrial relations during the 2020-2021 period. The PSBA also encouraged regular and constructive communications between managers and staff. This involved a wholesale revision of existing performance documentation and the introduction of the Leadership Competencies for Queensland (LCQ) behavioural framework, in line with the approach adopted by the Queensland public sector. The PSBA participated in various whole-of-government community of practice groups to develop resources to support LCQ based performance and behaviours.

Domestic and Family Violence support

In 2020-2021 the PSBA has continued its commitment to the prevention of Domestic and Family Violence (DFV). The PSBA promoted a culture of zero tolerance to violence against women, espoused the importance of respect, gender equity and equality, and provided support for those affected by DFV.

The agency was actively involved in the Queensland public sector Multi-Agency Implementation Group, which provided a forum to collaborate on the delivery of an integrated sector approach to DFV workplace reform.

During 2020-2021 the PSBA participated in several events and initiatives to promote gender equity and the prevention of violence against women, including the Queensland Government's White Ribbon Day Event and the Darkness to Daylight virtual challenge 2020.

Working for Queensland Survey

The PSBA participated in the Queensland Government's 2020 *Working for Queensland Survey* which provided employees with the opportunity to share their views and opinions about a wide range of workplace factors. An overall response rate of 66 per cent was achieved.

With a view to understanding results, detailed analysis of the survey results was undertaken within each PSBA division. Additional work was undertaken to identify components of the PSBA survey results that showed significant positive increases at a whole of agency level and to identify factors that contributed to this success as well as identifying key focus areas for improvement.

NAIDOC events 2020

The PSBA was involved in a variety of NAIDOC (National Aborigines and Islanders Day Observance Committee) working groups and communities of practice to celebrate the diverse cultures of the Aboriginal and Torres Strait Islander community.

During 2020-2021 PSBA actively encouraged staff to pay their respects to the achievements of Australia's First Nations People and affirmed PSBA's commitment to recognising and celebrating the significant benefits Indigenous people and their culture provide.

Community recovery

The PSBA worked alongside other Queensland public sector departments and entities as part of a surge workforce to support Queensland communities adversely affected by natural disasters and the COVID-19 health pandemic. PSBA employees were mobilised to provide assistance to connect people with information and support services to ensure their social, emotional and physical wellbeing and to strengthen community resilience. During 2020-2021, 35 PSBA registered employees supported the community recovery effort across Queensland.

Employee assistance

The PSBA was committed to fostering a supportive workplace environment that assisted employees to achieve an effective, healthy balance between work and life activities. The agency offered employees and their immediate family members assistance by providing information and services from Benestar, an employee assistance provider, to enable employees to effectively manage their professional and personal wellbeing.

In association with Benestar, PSBA provided additional change management support to staff during 2020-2021 regarding the disestablishment of PSBA and the subsequent transition of staff and functions to the QPS and QFES. This included online and face to face sessions with Benestar representatives who provided employees with professional, independent coaching and strategies aimed at strengthening their emotional, physical and financial wellbeing.

Health and wellbeing

During 2020-2021 the PSBA continued its commitment to provide a work environment that was free from harm, promoted a positive safety culture and continuously improved the health, safety and wellbeing of the workforce. In response to risks and occurrence data pertaining to injury and illness, numerous health and wellness information campaigns were promoted including bowel cancer awareness, exposure to heat and mental health care.

The PSBA also focused on the early and safe return of ill and injured employees to meaningful and productive work. An injury management kit was developed which supported the agency with early intervention and consistent injury management mitigation practices. The PSBA contributed to the Public Service Commission's Recovery at Work Pilot which provided placement opportunities

across the sector to recovering employees outside their home agency. The PSBA hosted a number of employees within this pilot program.

The PSBA introduced Absence Management Committees that met monthly to oversee workforce absence and developed management initiatives to resolve issues around workplace rehabilitation, attendance and productivity.

Workplace health and safety

Workplace Health and Safety was a key strategic priority for the PSBA. A safety champions program was implemented for the second consecutive year in 2020. This program recognised managers, employees and teams who excelled in safe work practices and supported return to work processes.

During the 2020-2021 period, PSBA continued the redesign of safety and wellbeing policy documentation, notably Risk Management, Fatigue Management, Consultation Management and Incident Reporting and Investigation. During the reporting period a number of safety alerts were distributed throughout the agency providing information on topics such as rehabilitation and return to work processes, measles and shingles alerts, managing COVID-19 in the workplace, PSBA Code of Conduct, Managing Exposure to Heat, Asbestos Awareness, Stroke and Heart Attack Signs, National Safe Work Month, Mental Health Awareness Month, Be Street Wise, R U OK? and Creating Healthy and Safe Work Stations.

Early retirement, redundancy and retrenchment

No early retirement, redundancy or retrenchment packages were paid during the period 1 July 2020 to 30 June 2021.

Employee relations

The PSBA provided industrial and employee relations services to the PSBA, the QPS, QFES and the Office of the IGEM and conducted negotiations with the relevant unions representing employees across the public safety agencies. This included agency specific negotiations with relevant unions, general interpretation of legislative and industrial instruments, grievance investigations, and representation at various industrial tribunals.

During the transition phase, preparing for the disestablishment of the PSBA, relevant unions were consulted and information and advice was provided to all staff to ensure they were informed supported throughout the disestablishment process.

Financial Summary

Financial performance

Summary of financial performance

The financial amounts summarised below reflect the PSBA's operations during the reporting period.

The PSBA reported an operating loss of \$3.935 million for the financial year ended 30 June 2021. However, the agency has maintained a positive financial position.

Financial performance snapshot

The financial amounts summarised below reflect the PSBA's key financial information for the year ended 30 June 2021. A complete view is provided in the PSBA Financial Statements which is included in Appendix 1 of this report.

Table 7: Summary of financial results of the PSBA's operations

Statement of comprehensive income	2020-21 \$'000	2019-20 \$'000
Total income from continuing operations	315,427	414,348
Total expenses from continuing operations	319,464	413,571
Total other comprehensive income	102	15,555
Total comprehensive income	(3,935)	16,332

Financial performance income – two-year comparison

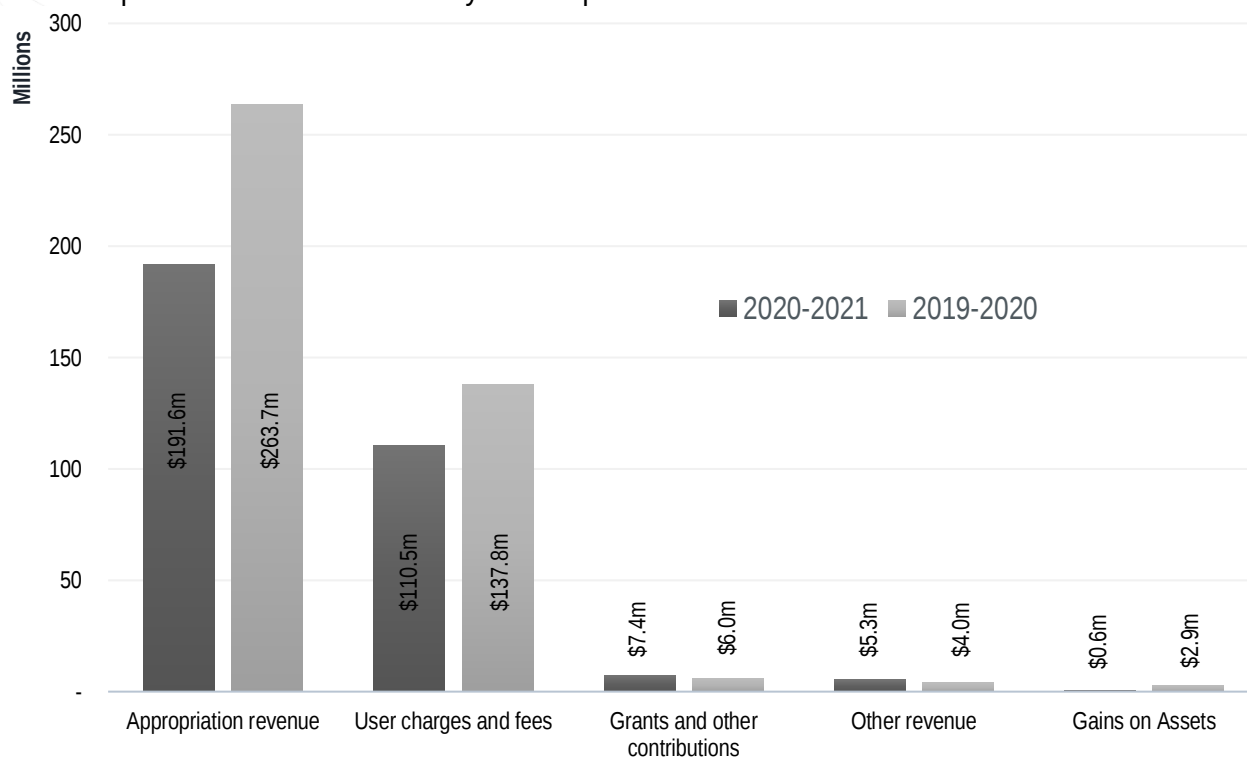


Figure 3: Two-year comparison of financial performance income

Income and expenses

The PSBA was funded to provide corporate services to the QPS, QFES and Office of the IGEM principally through parliamentary appropriations.

The PSBA received income through parliamentary appropriations and also through user charges from QGAir operational functions, contract services and agreements related to ICT and network support, and grants and other contributions (refer to Note 5 in the Financial Statements Appendix 1 page 11).

As per the *Public Service Departmental Arrangement Notice (No. 1) 2021*, QGAir operational functions were transferred from PSBA to QPS, effective 23 April 2021.

Income received

2020-21 income from continuing operations totalled \$315.427 million, comprised of:

- \$191.570 million (or 60.73%) appropriation revenue from the Queensland Government
- \$110.500 million (or 35.03%) user charges and fees
- \$7.384 million (or 2.34%) grants and other contributions
- \$5.340 million (or 1.69%) other revenue
- \$0.634 million (or 0.20%) gains on disposal/remeasurement of assets.

Income by type

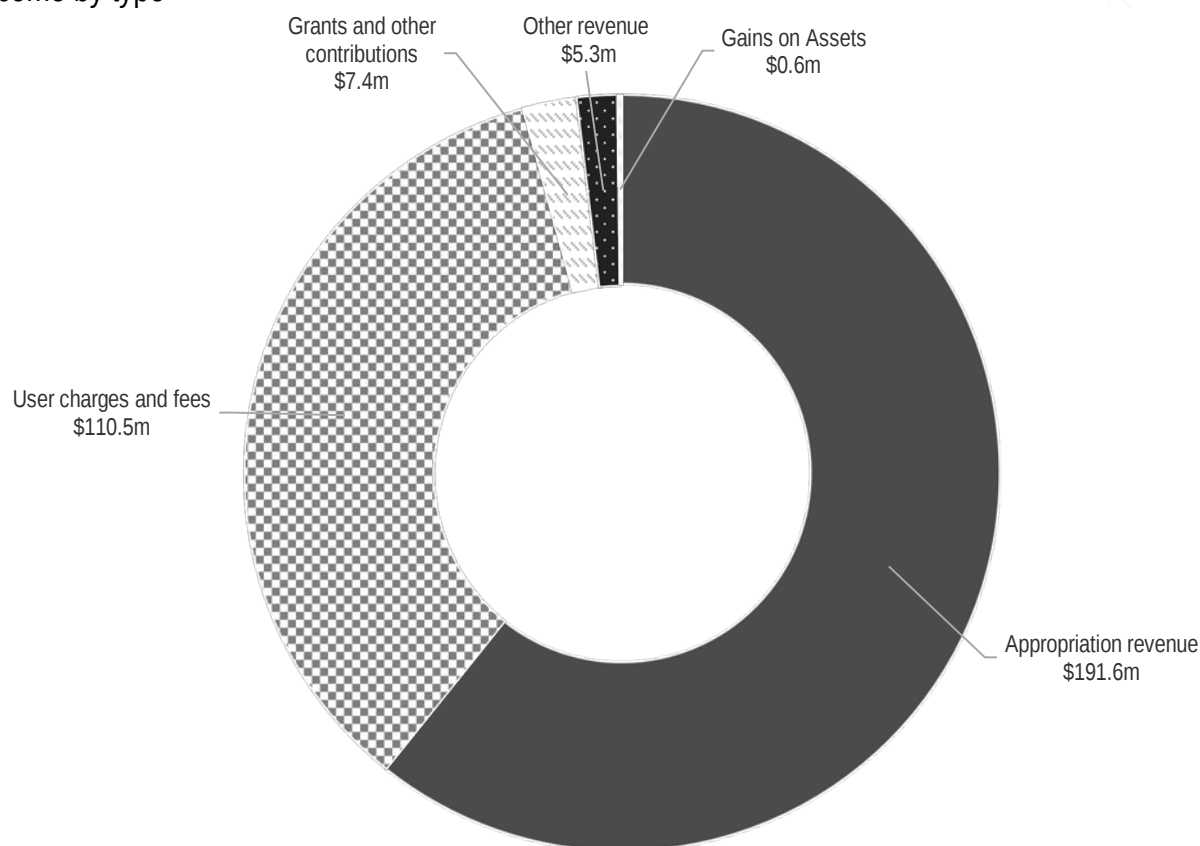


Figure 4: Income distribution for 2020-21

Expenditures incurred

The PSBA incurred its expenses in the delivery of public safety corporate and air services to public safety agencies and the people of Queensland. PSBA's predominant expenses included employee expense, supplies and services and depreciation and amortisation to support the delivery of finance, human resource, ICT and property and facilities service across public safety agencies.

Expenses for 2020-21 totalled \$319.464 million and were comprised of:

- \$127.839 million (or 40.02%) supplies and services
- \$127.520 million (or 39.92%) employee expenses
- \$40.463 million (or 12.67%) depreciation and amortisation expense
- \$17.315 million (or 5.42%) revaluation decrement
- \$5.900 million (or 1.85%) other expenses including impairment losses/(gains) and interest on lease liability
- \$0.427 million (or 0.13%) grants and subsidies.

Operating expenditure by type

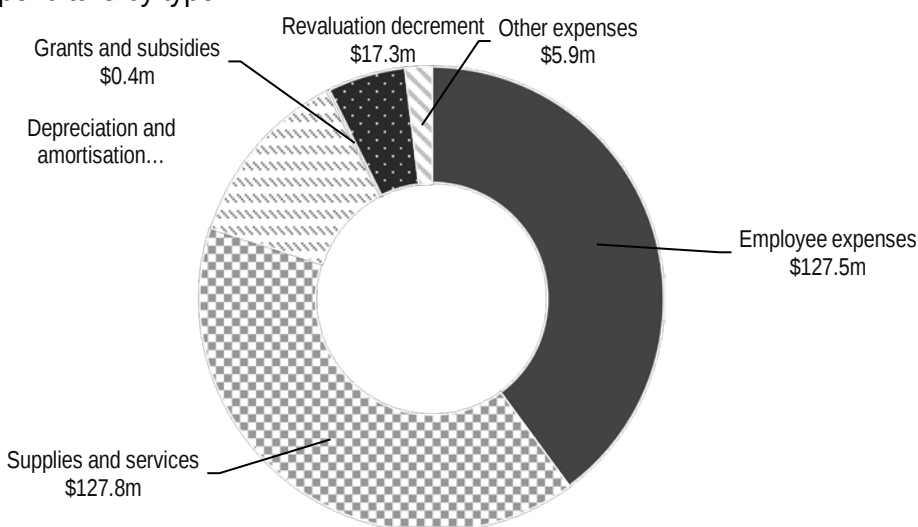


Figure 5: Expenditure distribution for 2020-2021

Expenditure comparison to last year

Expenditure for the PSBA in 2020-2021 was \$94.107 million less than 2019-2020. This was predominantly due to reduction in depreciation and amortisation as a result of fixed asset transfer of \$2,371.061 million from PSBA to QPS and QFES as at 1 July 2020. Figure 6 (below) provides a two-year comparison of financial performance-expense.

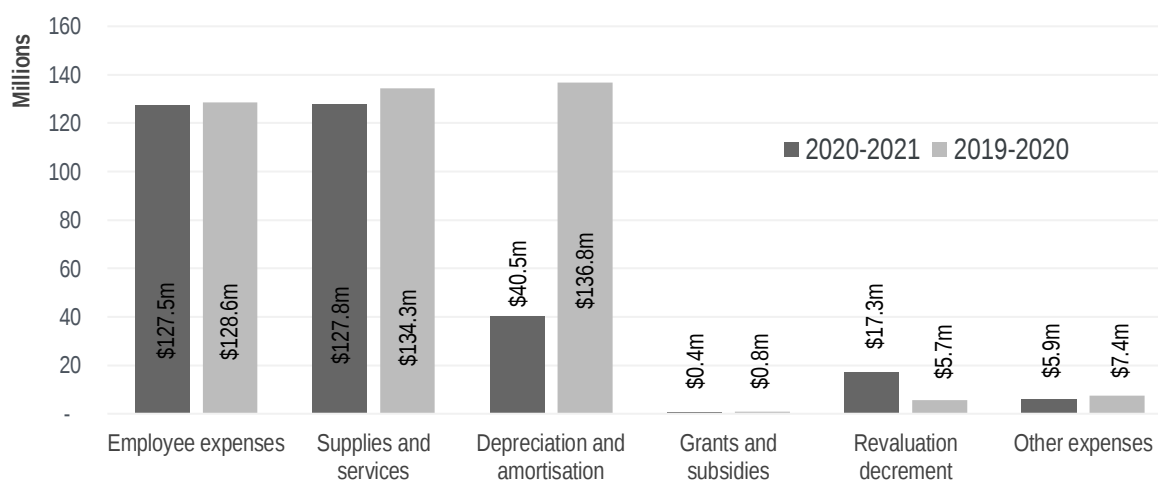


Figure 6: Comparison of the PSBA's expenditure in 2020-2021 with 2019-2020

Financial position

The financial information summarised below reflect the PSBA's financial position as at 30 June 2021. A complete view is provided in the PSBA Financial Statements which is included in Appendix 1 of this report.

Table 8: Summary of financial position of the PSBA

Statement of financial position	2020-21 \$'000	2019-20 \$'000
Total assets	292,316	2,827,040
Total liabilities	17,704	47,750
Net assets (total equity)	274,612	2,779,290

Assets

The total assets of the PSBA as at 30 June 2021 is \$292,316 million. This is comprised of:

- \$33.345 million cash and cash equivalents
- \$14.801 million receivables
- \$16.212 million prepayments
- \$219.714 million property, plant and equipment
- \$5.297 million intangible assets
- \$2.947 million right-of-use assets.

Figure 7 (below) provides a summary of the PSBA's assets in 2020-2021 and 2019-2020.

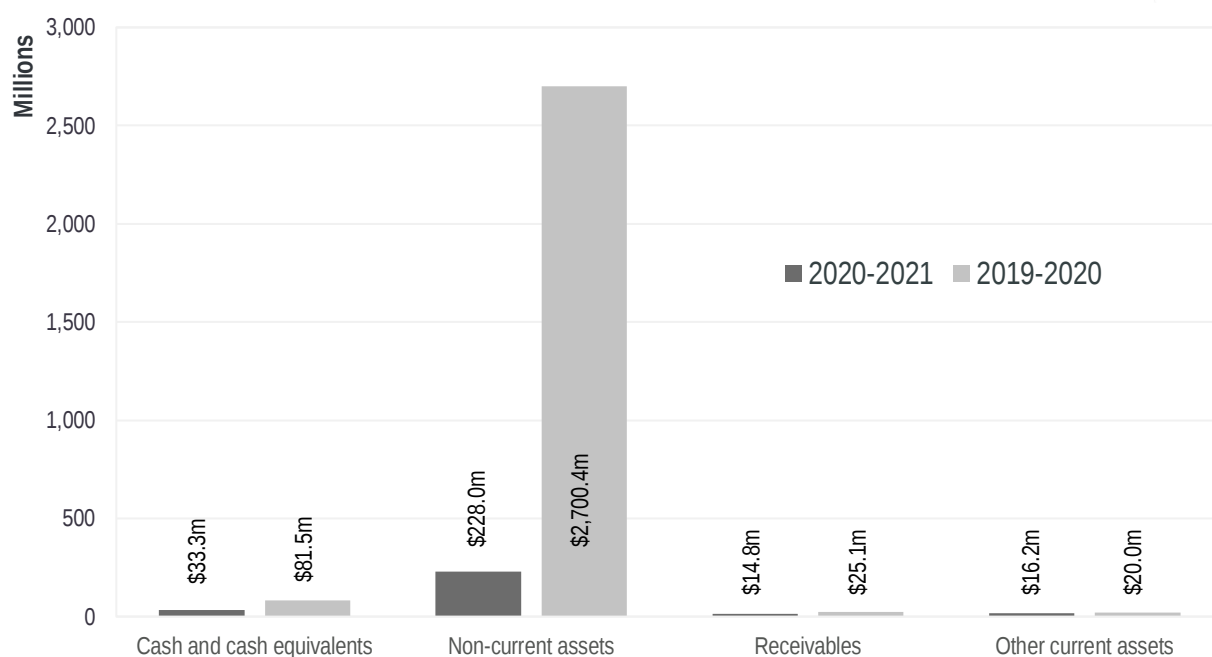


Figure 7: Summary of the PSBA's assets in 2020-2021 and 2019-2020

As a result of a shift in asset accounting management, net assets \$2,418.313 million were transferred from PSBA to QPS and QFES as at 1 July 2021.

As a result of *Public Service Departmental Arrangements Notice (No. 1) 2021*, QGAir functions were transferred from PSBA to QPS, total assets \$69.957 million.

Liabilities

Total liabilities for the PSBA as at 30 June 2021 totalled \$17.704 million, comprising:

- \$10.757 million payables
- \$3.896 million accrued employee benefits
- \$2.984 million lease liability (current and non current)
- \$0.067 million other current liability.

Figure 8 (below) details the PSBA's liabilities and equity in 2020-2021 and 2019-2020.

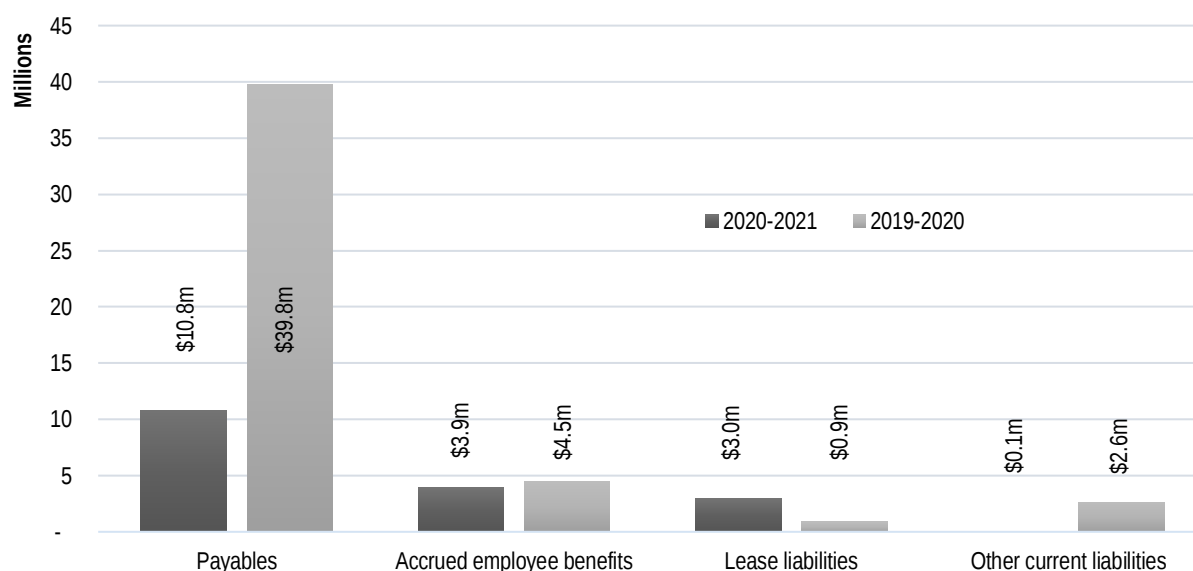


Figure 8: The PSBA's liabilities and equity in 2020-2021 and 2019-2020

Event occurring after balance date - PSBA Disestablishment

As a result of *Public Service Departmental Arrangements Notice (No. 2) 2021*, effective 1 July 2021, the PSBA was disestablished and as a consequence all its functions and activities were transferred to the QPS and QFES, with 1 asset transferred to QAS.

2020–2021 Statement of Assurance

In accordance with the *Financial Accountability Act 2009*, the CFO provided the Acting COO and the Board of Management with a statement that the PSBA's financial internal controls for the 2020–2021 financial year were suitably designed and based from the outcomes of internal and external assurances performed in the PSBA, and in all material respects, the financial internal controls have operated efficiently, effectively and economically.

Appendices

Appendix 1 The Public Safety Business Agency 2020–2021 Financial Statements

**Public Safety Business Agency
Financial Statements
For the year ended 30 June 2021**

Public Safety Business Agency
Financial Statements
for the year ended 30 June 2021

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Public Safety Business Agency
Statement of comprehensive income
for the year ended 30 June 2021

	Notes	2021 \$'000	2020 \$'000
Income from continuing operations			
Appropriation revenue	5	191,570	263,660
User charges and fees	6	110,500	137,806
Grants and other contributions	7	7,384	6,029
Other revenue		5,340	3,952
Total revenue		314,793	411,447
Gains on disposal/remeasurement of assets		634	1,989
Gain on revaluation of assets	16	-	912
Total income from continuing operations		315,427	414,348
Expenses from continuing operations			
Employee expenses	8	127,520	128,585
Supplies and services	10	127,839	134,285
Depreciation and amortisation	15-17	40,463	136,836
Grants and subsidies	11	427	827
Impairment losses/(gains)	12	(13)	155
Interest on lease liability		32	16
Revaluation decrement	16	17,315	5,673
Other expenses	13	5,881	7,193
Total expenses from continuing operations		319,464	413,571
Operating result for the year		(4,037)	777
Other comprehensive income not reclassified subsequently to operating result			
Increase/(decrease) in asset revaluation surplus		102	15,555
Total other comprehensive income		102	15,555
Total comprehensive income		(3,935)	16,332

The accompanying notes form part of these statements.

Public Safety Business Agency
Statement of financial position
as at 30 June 2021

	Notes	2021 \$'000	2020 \$'000
Assets			
Current assets			
Cash		33,345	81,533
Receivables	14	14,801	25,086
Inventories*		-	1,660
Prepayments		16,212	18,383
Total current assets		64,358	126,662
Non-current assets			
Intangible assets*	15	5,297	8,471
Property, plant and equipment*	16	219,714	2,691,040
Right-of-use assets	17	2,947	867
Total non-current assets		227,958	2,700,378
Total assets		292,316	2,827,040
Liabilities			
Current liabilities			
Payables	18	10,757	39,780
Lease liabilities	17	442	229
Accrued employee benefits	19	3,896	4,460
Other current liabilities	20	67	2,621
Total current liabilities		15,162	47,090
Non-current liabilities			
Lease liabilities	17	2,542	661
Total non-current liabilities		2,542	661
Total liabilities		17,704	47,750
Net assets		274,612	2,779,290
Equity			
Contributed equity*		-	2,395,817
Accumulated surplus		56,249	165,211
Asset revaluation surplus		218,363	218,261
Total equity		274,612	2,779,290

* On 1 July 2020, the PSBA transferred assets to the Queensland Police Service (QPS) and Queensland Fire and Emergency Services (QFES) as a result of a shift in assets accounting management and policy. Refer to Note 3 for further details.

The accompanying notes form part of these statements.

Public Safety Business Agency
Statement of changes in equity
for the year ended 30 June 2021

	Notes	2021 \$'000	2020 \$'000
Contributed equity			
Opening balance		2,395,817	2,367,802
Transactions with owners as owners:			
Appropriated equity adjustment	5	(12,473)	28,015
Net transfers to QPS/QFES 1 July 2020	3	(2,418,313)	-
Net transfers to QPS via Machinery-of-Government - QGAir	4	(69,957)	-
Transfers between classes		104,925	-
Closing balance		-	2,395,817
Accumulated surplus/(deficit)			
Opening balance		165,211	164,434
Operating result		(4,037)	777
Transactions with owners as owners:			
Transfers between classes		(104,926)	-
Closing balance		56,249	165,211
Asset revaluation surplus			
Opening balance		218,261	202,706
Increase/(decrease) in asset revaluation surplus		102	15,555
Closing balance		218,363	218,261
Total equity		274,612	2,779,290

The closing balance for asset revaluation surplus is comprised of: Land \$86.5m (2020: \$87m), Buildings \$129.7m (2020: \$129m), Heritage and Cultural \$1.7m (2020: \$1.8) and Infrastructure \$0.2m (2020: \$0.2m).

The accompanying notes form part of these statements.

Public Safety Business Agency
Statement of cash flows
for the year ended 30 June 2021

	2021	2020
	\$'000	\$'000
Cash flows from operating activities		
<i>Inflows:</i>		
Service appropriation receipts	189,965	262,237
User charges and fees	116,993	148,129
Grants and other contributions	7,077	4,770
GST input tax credits from ATO	13,529	39,630
GST collected from customers	1,200	3,112
Other	5,480	4,196
<i>Outflows:</i>		
Employee expenses	(128,718)	(129,886)
Supplies and services	(133,406)	(163,423)
Grants and subsidies	(427)	(827)
GST paid to suppliers	(11,008)	(37,819)
GST remitted to ATO	(1,200)	(3,112)
Other	(5,176)	(1,791)
Net cash provided by/(used in) operating activities	54,310	125,216
Cash flows from investing activities		
<i>Inflows:</i>		
Sales of property, plant and equipment	2,186	16,927
<i>Outflows:</i>		
Payments for property, plant and equipment	(22,065)	(224,215)
Payments for right-of-use assets	37	-
Payments for intangibles	(676)	(1,187)
Net cash provided by/(used in) investing activities	(20,517)	(208,476)
Cash flows from financing activities		
<i>Inflows:</i>		
Equity injections	730	90,816
<i>Outflows:</i>		
Equity withdrawals	(12,473)	(61,055)
Lease payments	(453)	(413)
Net cash provided by/(used in) financing activities	(12,196)	29,348
Net increase/(decrease) in cash	21,598	(53,911)
Increase/(decrease) in cash from transfers between Government entities	(69,785)	-
Cash at beginning of financial year	81,533	135,444
Cash at end of financial year	33,345	81,533

The accompanying notes form part of these statements.

Public Safety Business Agency
Notes to the statement of cash flows
for the year ended 30 June 2021

	2021	2020
	\$'000	\$'000
Reconciliation of operating result to net cash from operating activities		
Operating result	(4,037)	777
Non-cash items included in operating result:		
Depreciation property, plant & equipment	36,397	131,453
Amortisation intangibles	3,631	4,964
Amortisation right-of-use assets	435	419
Donations	-	(717)
Revaluation decrement	17,315	5,673
Gain on revaluation of property, plant and equipment	-	(912)
Net (gains)/losses on disposal of property, plant and equipment	1,171	1,534
Impairment losses	(13)	155
Interest expense	32	16
Change in assets and liabilities:		
(Increase)/decrease in receivables	6,359	10,967
(Increase)/decrease in inventory	663	(854)
(Increase)/decrease in net GST receivables	2,521	1,811
(Increase)/decrease in other current assets	2,171	3,966
Increase/(decrease) in creditors	(9,216)	(32,348)
Increase/(decrease) in employee entitlements	(564)	(1,139)
Increase/(decrease) in other current liabilities	(2,554)	(551)
Net cash from operating activities	54,310	125,216

Accounting Policy - Cash

Cash assets include cash on hand and all cash and cheques receipted but not banked as at 30 June.

The agency has authorisation to operate in overdraft with a specified limit in accordance with the *Financial Accountability Act 2009*. On 16 March 2015, an overdraft facility was approved with a limit of \$30m. This facility remained fully undrawn at 30 June 2021 and is available for use in the next reporting period.

Reconciliation of liabilities arising from financing activities

Opening balance as at 1 July	889	1,286
Non-cash changes:		
Interest	32	16
New leases acquired	2,516	
Cash flows:		
Lease liability repayments	(453)	(413)
Closing balance as at 30 June	2,983	889

Public Safety Business Agency
Notes to and forming part of the financial statements
for the year ended 30 June 2021

1 Basis of financial statement preparation

(a) Final financial statements of the agency

In September 2020, the Queensland Government announced the disestablishment of the Public Safety Business Agency, which will see the transition of existing functions and staff into the Queensland Police Service (QPS) and the Queensland Fire and Emergency Services (QFES). The effect of this transfer is from 1 July 2021.

As a result of this decision the agency is no longer considered going concern. While it is not a going concern, these final financial statements have been prepared consistent with the going concern basis, as the transferred functions and services are expected to continue to operate as normal into the foreseeable future. The values of assets and liabilities reported in these financial statements represent their carrying amounts immediately prior to the change taking effect. These represent the values of the assets and liabilities transferred to and recognised by the recipient departments. Further details of these transfers are included in Note 24.

These final financial statements cover the reporting period 1 July 2020 to 30 June 2021, up until the effective date of disestablishment of the agency. Comparative information covers the period 1 July 2019 to 30 June 2020.

(b) General information

The Public Safety Business Agency (agency) is a Queensland Government public sector office established under the *Public Safety Business Agency Act 2014*.

The agency is a not-for-profit entity and has no controlled entities.

(c) Statement of compliance

The agency has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*.

These financial statements are general purpose financial statements and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with Queensland Treasury's Financial Reporting Requirements for the year beginning 1 July 2020 and other authoritative pronouncements.

(d) Taxation

The agency is a State body as defined under the *Income Tax Assessment Act 1936 (Cwth)* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

(e) Basis of measurement

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

(f) Accounting estimates and judgements

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions and management judgements that have a potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Estimates and assumptions that have a potential effect on the financial statements are outlined in the following financial statement notes:

- Valuation of property, plant and equipment - Note 16
- Depreciation and amortisation - Note 15 and Note 16.

(g) Presentation matters

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

Comparative information has been restated where necessary to be consistent with disclosures in the current year reporting period. Where such restatements have occurred, they have been assessed as not having a material impact on the financial statements.

Public Safety Business Agency
Notes to and forming part of the financial statements
for the year ended 30 June 2021

1 Basis of financial statement preparation (continued)

(h) Future impact of accounting standards not yet effective

All Australian accounting standards and interpretations with future effective dates are not applicable as these are the final financial statements for the agency.

2 Objectives and principal activities of the agency

The Public Safety Business Agency (PSBA) is committed to its vision to be a leader in corporate services innovation and delivery. The agency supports the Queensland Government's objectives to keep communities safe and be a responsive Government. The agency's commitment to leadership in services, technology and capability will enhance access to Government services and strengthen Queensland's responsiveness to emergency events through the delivery of corporate and air services, including:

- information and communications technology (ICT), financial, procurement, asset management, human resources and other corporate services to the Queensland Police Service (QPS), Queensland Fire and Emergency Services (QFES) (including the Rural Fire Service and the Queensland State Emergency Services) and the Office of the Inspector-General Emergency Management (IGEM);
- ICT services to the Queensland Ambulance Service (QAS);
- Queensland Government Air Services.

Queensland Government Air services transferred to the QPS on 1 May 2021. Refer to Note 4 for further details.

Funding for the departmental services delivered by the agency has come from parliamentary appropriations and other revenue sources including:

- Fees for services, including aviation user charges;
- Commercial contract services;
- Service agreements for ICT and network support services, and
- Grants and other contributions.

Public Safety Business Agency
Notes to and forming part of the financial statements
for the year ended 30 June 2021

3 Transfers between Government entities

The PSBA transferred operational assets to QPS and QFES on 1 July 2020 as a result of a shift in assets accounting management and policy which will impact the reporting of operational assets under AASB 116 - Property, plant and equipment from this date. This transfer was endorsed by the Queensland Treasurer on 13 June 2020.

Effective from 1 July 2020, the assets and liabilities transferred as a result of this change were as follows:

	QPS	QFES	Total
	\$'000	\$'000	\$'000
Assets			
Cash	46,963	17,252	64,215
Inventory	997	-	997
Property, plant and equipment	1,680,867	690,195	2,371,061
Intangibles	477	28	505
	<u>1,729,304</u>	<u>707,474</u>	<u>2,436,779</u>
Liabilities			
Payables	10,658	7,808	18,466
	<u>10,658</u>	<u>7,808</u>	<u>18,466</u>
Net assets	<u>1,718,647</u>	<u>699,666</u>	<u>2,418,313</u>

The decrease in net assets of \$2,418 million has been accounted for as a decrease in contributed equity as disclosed in the Statement of Changes in Equity.

4 Machinery-of-Government changes

As a result of the *Public Service Departmental Arrangements Notice (No. 1) 2021*, responsibility for the QGAir functions of the agency were transferred from PSBA to QPS.

Effective from 1 May 2021, the assets transferred as a result of this change were as follows:

	\$'000
Assets	
Cash	5,570
Property, plant and equipment	64,387
Total assets	<u>69,957</u>

The decrease in assets of \$69.96 million has been accounted for as a decrease in contributed equity as disclosed in the Statement of Changes in Equity.

As a result of the *Public Service Departmental Arrangements Notice (No. 2) 2021*, effective 1 July 2021, PSBA was disestablished and as a consequence all its functions and activities were transferred to QPS and QFES (refer Note 24).

Public Safety Business Agency
Notes to and forming part of the financial statements
for the year ended 30 June 2021

	2021 \$'000	2020 \$'000
5 Appropriation revenue		
Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in Statement of comprehensive income		
Budgeted appropriation revenue	200,371	281,231
Transfers from/(to) other departments	(16,678)	-
Transfers from/(to) other headings	6,272	-
Lapsed appropriation revenue	-	(18,994)
Total appropriation receipts (cash)	189,965	262,237
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	1,672	3,095
Less: Closing balance of deferred appropriation revenue payable to Consolidated Fund	(67)	(1,672)
Net appropriation revenue	191,570	263,660
Appropriation revenue recognised in Statement of comprehensive income	191,570	263,660
Reconciliation of payments from Consolidated Fund to equity adjustment recognised in contributed equity		
Budgeted equity adjustment appropriation	(7,073)	33,951
Transfers from/(to) other departments	1,740	-
Transfers from/(to) other headings	(6,272)	-
Lapsed equity adjustment	(74)	(4,126)
Equity adjustment receipts	(11,679)	29,825
Less: Opening balance of equity adjustment receivable	(794)	(2,604)
Plus: Closing balance of equity adjustment receivable	-	794
Equity adjustment recognised in contributed equity	(12,473)	28,015

Accounting Policy - Appropriation revenue

Appropriations provided under the *Appropriation (2020-2021) Act 2021* are recognised as revenue when received or receivable. Where appropriation revenue has been approved but not yet received, it is recorded as a receivable at the end of the reporting period.

6 User charges and fees

Aviation user charges	859	1,179
Fees for services - operating*	109,640	136,627
Total	110,500	137,806

* Fees for services includes revenue received from other State Government entities to support the delivery of corporate service functions including information technology (ICT), finance, asset management, procurement and human resources. Fees for services of \$77.6m (2019-20: \$103m) was received from QFES and \$2.1m (2019-20: \$3.5m) was received from QAS.

Accounting Policy - User charges and fees

User charges and fees are recognised as revenues when the related services are provided and can be measured reliably with a sufficient degree of certainty. This occurs upon delivery of the goods to the customer or completion of the requested services at which time the invoice is raised. Accrued revenue is recognised if the revenue has been earned but not yet invoiced.

Public Safety Business Agency
Notes to and forming part of the financial statements
for the year ended 30 June 2021

	2021	2020
	\$'000	\$'000
7 Grants and other contributions		
Commonwealth grants	2	1
Motor Accident Insurance Commission	1,298	1,295
State Government grants - Operating	506	407
State Government grants - Capital*	5,270	3,066
Services received below fair value**	307	543
Donations - assets	-	717
Total	7,384	6,029

* Capital grants represents funding to deliver the capital program including new, replacement and upgraded facilities, vehicles and information and communication technology. Capital grants of \$2.8m (2019-20: \$1m) was received from QFES.

** For 2020-21, the services received below fair value figure of \$0.31m (2019-20: \$0.54m) represents costs for services provided to the PSBA from the QPS.

Accounting Policy - Grants and other contributions

Grants, contributions and donations are non-reciprocal transactions where the agency does not directly give approximately equal value to the grantor.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the agency to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred and recognised as or when the performance obligations are satisfied. Otherwise, the grant is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding.

Accounting Policy - Services received free of charge, below fair value or nominal value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their value can be measured reliably. Where this is the case, an equal amount is recognised as a revenue and an expense in the Statement of comprehensive income.

Public Safety Business Agency
Notes to and forming part of the financial statements
for the year ended 30 June 2021

	2021	2020
	\$'000	\$'000
8 Employee expenses		
Employee benefits		
Wages and salaries	97,715	97,764
Annual leave levy	11,574	12,042
Employer superannuation contributions	13,389	13,103
Long service leave levy	2,583	2,617
Other employee benefits	55	604
Employee related expenses		
Training expenses	1,255	1,062
Workers' compensation premium	666	1,103
Other employee related expenses	284	290
Total	127,520	128,585

The number of employees as at 30 June (based upon the fortnight ending 2 July 2021), including both full-time employees and part-time employees, measured on a full-time equivalent basis, reflecting Minimum Obligatory Human Resource Information (MOHRI), is:

Full-Time equivalent employees (number)	968	1,098
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Accounting Policy - Employee benefits

Wages, salaries and sick leave

Wages and salaries due but unpaid at reporting date are recognised in the Statement of financial position at the current salary rates.

As the agency expects these liabilities to be wholly settled within 12 months of the reporting date, they have been recognised at their undiscounted amounts.

As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Annual leave and long service leave

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

Superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's Qsuper defined benefit plan as determined by the employee's conditions of employment.

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

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

Workers' compensation premium

The agency pays premiums to WorkCover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees, but is not counted in an employee's total remuneration package.

Public Safety Business Agency
Notes to and forming part of the financial statements
for the year ended 30 June 2021

9 Key Management Personnel disclosures

(a) Details of Key Management Personnel (KMP)

From 1 July 2016, a PSBA Board of Management has been established as the governing body of PSBA, and is responsible for providing leadership and oversight of the agency. The Chair of the Board, working with the Board Members, is the head of the agency and is supported by the Chief Operating Officer, whose role is to help the Board perform its functions and be responsible for the day-to-day operations of the PSBA. With the dis-establishment of the PSBA on 1 July 2021, the PSBA Board of Management was dissolved on this date.

The agency's responsible Minister is identified as part of the agency's KMP, consistent with additional guidance included in the revised version of *AASB 124 Related Party Disclosures*. That Minister is the Minister for Police and Corrective Services and Fire and Emergency Services.

The following details for non-Ministerial KMP include those positions that had authority and responsibility for planning, directing and controlling the activities of the agency during 2020-21 and 2019-20. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
QPS Commissioner (Chair)*	The efficient and proper administration, management and functioning of the QPS in accordance with law. The Commissioner provides the business direction and represents QPS at local, community, state, national and international forums as well as ceremonial functions.
QFES Commissioner (Board member)	Leading and managing the efficient functioning of the Fire and Rescue Service, Rural Fire Service, State Emergency Service, and emergency management and disaster mitigation programs and services throughout Queensland. The Commissioner represents QFES at local, community, state, national and international forums.
Executive General Manager, Queensland Treasury (Board Member)	Provides extensive corporate services experience from Queensland Treasury.
Chief Operating Officer	Gives effect to any direction of the Board and is responsible for day-to-day operations of the PSBA.

* The chair position is on an annual rotation with the QFES Commissioner.

(b) Remuneration policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The agency 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 with the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers are disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration policy for the agency's other KMP is set by PSBA as provided for under the *Public Safety Business Agency Act 2014*. The remuneration and other terms of employment for the KMP are specified in employment contracts.

Remuneration expenses for KMP comprise the following components:

- Short term employee expenses include:
 - salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee was a KMP;
 - non-monetary benefits - may include provision of a motor vehicle and car park and fringe benefits tax applicable to the benefit.
- Long term employee benefits include amounts expensed in respect of long service leave entitlements earned.
- Post employment benefits include amounts expensed in respect of employer superannuation obligations.
- Termination benefits include payments in lieu of notice on termination and other lump sum entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

No KMP remuneration packages provide for performance or bonus payments.

Public Safety Business Agency
Notes to and forming part of the financial statements
for the year ended 30 June 2021

9 Key Management Personnel (KMP) disclosures (continued)

(c) Remuneration expenses

1 July 2020 – 30 June 2021

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
QPS Commissioner (Chair)	Remuneration is reported by Queensland Police Service. No additional remuneration was provided by PSBA.					
QFES Commissioner (Board member)	Remuneration is reported by Queensland Fire & Emergency Services. No additional remuneration was provided by PSBA.					
Executive General Manager, Queensland Treasury (Board Member)	Remunerated by Queensland Treasury. No additional remuneration was provided by PSBA.					
Acting Chief Operating Officer (Acting 01/07/2020 - 06/04/2021)	210	3	5	20	-	238
Acting Chief Operating Officer (Acting 07/04/2021 - 30/06/2021)	65	-	2	6	-	72

1 July 2019 – 30 June 2020

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
QFES Commissioner (Chair)	Remuneration is reported by Queensland Fire & Emergency Services. No additional remuneration was provided by PSBA.					
QPS Commissioner (Board Member)	Remuneration is reported by Queensland Police Service. No additional remuneration was provided by PSBA.					
Executive General Manager, Queensland Treasury (Board Member)	Remunerated by Queensland Treasury. No additional remuneration was provided by PSBA.					
Chief Operating Officer (Separated 27/09/2019)	78	1	2	8	64	152
Acting Chief Operating Officer (Acting 08/07/2019 - 13/02/2020)	171	1	4	19	-	195
Acting Chief Operating Officer (Acting 14/02/2020 - 30/06/2020)	88	2	2	7	-	99

(d) Related party transactions with people/entities related to KMP

There were no material related party transactions associated with the agency's KMP during 2020-21 (2019-20: Nil).

Public Safety Business Agency
Notes to and forming part of the financial statements
for the year ended 30 June 2021

	2021	2020
	\$'000	\$'000
10 Supplies and services		
Aircraft related costs	7,051	7,106
Communication expenses	18,544	19,284
Computer expenses	44,113	38,706
Contractors	7,758	12,842
Maintenance and repairs	2,388	5,395
Marketing expenses	21	53
Motor vehicle expenses	3,404	2,710
Lease expenses	5,216	4,068
Operational and other equipment purchases	4,554	5,185
Professional services	7,178	9,955
Property expenses	19,682	17,823
Shared service provider expenses	2,442	2,532
Travel and accommodation	1,183	1,540
Other	4,304	7,086
Total	127,839	134,285

Accounting Policy - Lease expenses

Lease expenses include lease rentals for short-term leases, leases of low value assets and office accommodation through the Department of Energy and Public Works (DEPW). These payments are expensed in the periods in which they are incurred.

11 Grants and subsidies

General grants to other organisations	27	27
Contribution to Weipa Emergency Services Complex	400	800
Total	427	827

12 Impairment losses/(gains)

Impairment losses on plant and equipment	-	155
Impairment gains on trade receivables	(13)	-
Total	(13)	155

Accounting Policy - Impairment

Impairment losses may arise on assets held by the agency from time to time. Accounting for impairment losses is dependent upon the individual asset (or group of assets) subject to impairment. Accounting policies and events giving rise to impairment losses are disclosed in the following notes:

- Receivables - Note 14
- Intangible Assets - Note 15
- Property, Plant and Equipment - Note 16
- Leases - Note 17.

Public Safety Business Agency
Notes to and forming part of the financial statements
for the year ended 30 June 2021

	2021	2020
	\$'000	\$'000
13 Other expenses		
Audit fees *	282	205
Insurance premiums-other	37	75
Insurance premiums-QGIF	2,980	2,608
Loss on disposal of non-current assets	1,804	3,523
Services received below fair value **	307	543
Special payments	4	2
Licence and registration expenses	388	184
Other	78	54
Total	5,881	7,193

* Total audit fees quoted by the Queensland Audit Office for the 2020-21 financial statements are \$136,000 (2019-20: \$276,000). The balance of the 2019-20 audit (\$146,000) was incurred and paid in 2020-21.

** For 2020-21, the services received below fair value figure of \$0.31m (2019-20: \$0.54m) represents costs for services provided to the PSBA from the QPS.

Accounting Policy - Insurance

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

For litigation purposes, under the QGIF policy, the agency would be able to claim back, less a \$10,000 deductible, the amount paid to successful litigants.

The agency has no contingent liabilities which would have a material impact on the information disclosed in the 2020-21 financial statements.

Accounting Policy - Special payments

Special payments include ex gratia expenditure and other expenditure that the agency is not contractually or legally obligated to make to other parties.

There were nil special payments over \$5,000 made during 2020-21.

Accounting Policy - Losses

Certain losses of public property are insured with the Queensland Government Insurance Fund (QGIF). The claims made in respect of these losses have yet to be assessed by QGIF and the amount recoverable cannot be estimated reliably at reporting date. Upon notification by QGIF of the acceptance of claims, revenue will be recognised for the agreed settlement amount and disclosed as 'Other Revenue'.

Accounting Policy - Services received free of charge, below fair value or nominal value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their value can be measured reliably. Where this is the case, an equal amount is recognised as a revenue and an expense in the Statement of comprehensive income.

Public Safety Business Agency
Notes to and forming part of the financial statements
for the year ended 30 June 2021

	2021	2020
	\$'000	\$'000
14 Receivables		
Current		
Trade debtors	9,129	8,831
Less: Allowance for impairment loss	-	(13)
	<u>9,129</u>	<u>8,818</u>
GST receivable	2,302	4,996
GST payable	(96)	(268)
	<u>2,206</u>	<u>4,728</u>
Accrued debtors	704	9,132
Annual leave reimbursements	2,059	1,007
Long service leave reimbursements	535	363
Equity injection receivable	-	794
Other	168	244
	<u>3,466</u>	<u>11,540</u>
Total	<u>14,801</u>	<u>25,086</u>

Accounting Policy - Receivables

Trade debtors are recognised at the amounts due at the time of sale or service delivery. The agency's standard settlement terms is 30 days from invoice date.

Other receivables generally arise from transactions outside the usual operating activities of the agency and are recognised at their assessed values.

Accounting Policy – Impairment of receivables

The allowance for impairment reflects lifetime expected credit losses. Economic changes impacting the agency's debtors, and relevant industry data, also form part of the agency's documented risk analysis. No loss allowance is recorded for receivables from Queensland Government agencies or Australian Government agencies on the basis of materiality.

Where an amount owing by a debtor becomes uncollectible, the debt is written-off by directly reducing the receivable against the loss allowance. Where the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss. The amount of impairment losses recognised for receivables is disclosed in Note 12.

Disclosure - Credit risk exposure of receivables

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

The agency uses a provision matrix to measure the expected credit losses on trade and other debtors. The calculations reflect historical observed default rates calculated using credit losses experienced on past sales transactions during the last 5 years preceding 30 June 2021. The historical default rates are then adjusted by reasonable and supportable forward-looking information for expected changes in macroeconomic indicators that affect the future recovery of those receivables. For PSBA, a change in the CPI rate is determined to be the most relevant forward-looking indicator for receivables.

Public Safety Business Agency
Notes to and forming part of the financial statements
for the year ended 30 June 2021

15 Intangible assets

	Software purchased	Software internally generated	Intangibles work in progress	Total
	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000
Gross value	1,226	97,594	16	98,836
Less: Accumulated amortisation	(1,022)	(92,517)	-	(93,539)
	203	5,078	16	5,297
Reconciliation				
Opening balance	403	7,082	986	8,471
Transfers from/(to) QPS/QFES 1 July 2020	(3)	(70)	(432)	(505)
Transfer between classes *	-	1,499	(538)	961
Amortisation	(197)	(3,433)	-	(3,631)
Closing balance	203	5,078	16	5,297
	2020 \$'000	2020 \$'000	2020 \$'000	2020 \$'000
Gross value	6,039	97,124	986	104,148
Less: Accumulated amortisation	(5,635)	(90,041)	-	(95,676)
	403	7,082	986	8,471
Reconciliation				
Opening balance	626	10,952	670	12,248
Acquisitions	-	-	1,187	1,187
Transfer between classes *	42	830	(872)	-
Amortisation	(264)	(4,700)	-	(4,964)
Closing balance	403	7,082	986	8,471

* Transfers between classes include transfers from property, plant and equipment - refer to Note 16 property, plant and equipment reconciliation.

Accounting Policy - Intangible assets

Intangible assets with a 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.

Intangible assets are recognised and carried at their historical cost less accumulated amortisation and accumulated impairment losses, as there is no active market for any of the agency's intangible assets.

Accounting Policy - Amortisation of intangible assets

Each intangible asset, less any anticipated residual value, is amortised over its estimated useful life to the agency. The residual value is zero for all the agency's intangible assets as at 30 June 2021.

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

Class	Amortisation rate (%)
Software - Purchased	8.3 - 25
Software - Internally generated	7.7 - 33.3

Accounting Policy - Impairment of intangible assets

All intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the agency determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Public Safety Business Agency
Notes to and forming part of the financial statements
for the year ended 30 June 2021

16 Property, plant and equipment

	Land	Buildings	Heritage and cultural	Plant and equipment	Major plant and equipment	Infrastructure	Work in progress	Total
	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000
Gross value	32,533	137,000	-	238,568	-	-	19,968	428,069
Less: Accumulated depreciation	-	(31,641)	-	(176,715)	-	-	-	(208,356)
	32,533	105,360	-	61,853	-	-	19,968	219,714
Reconciliation								
Opening balance as at 1 July 2020	671,685	1,325,838	24,421	422,237	79,879	7,460	159,519	2,691,040
Acquisitions	-	-	-	9,616	-	-	12,433	22,049
Transfers from/(to) QPS/QFES 1 July 2020	(638,586)	(1,220,063)	(24,421)	(350,541)	-	(7,460)	(129,989)	(2,371,061)
Transfers from/(to) QPS - Machinery-of-Government - QGAir	-	(659)	-	(2,049)	(55,726)	-	(5,953)	(64,387)
Transfers between classes *	-	2,083	-	9,421	3,577	-	(16,042)	(961)
Disposals	-	-	-	(1,092)	(2,265)	-	-	(3,357)
Net revaluation increments/(decrements) in operating surplus/(deficit)	-	-	-	-	(17,315)	-	-	(17,315)
Net revaluation increments/(decrements) in asset revaluation surplus	(567)	668	-	-	-	-	-	102
Depreciation	-	(2,508)	-	(25,740)	(8,150)	-	-	(36,397)
Closing balance as at 30 June 2021	32,533	105,360	-	61,853	-	-	19,968	219,714

* Transfers between classes include transfers from intangibles - refer to Note 15 intangible assets reconciliation.

Public Safety Business Agency
Notes to and forming part of the financial statements
for the year ended 30 June 2021

16 Property, plant and equipment (continued)

	Land	Buildings	Heritage and cultural	Plant and equipment	Major plant and equipment	Infrastructure	Work in progress	Total
	2020 \$'000	2020 \$'000	2020 \$'000	2020 \$'000	2020 \$'000	2020 \$'000	2020 \$'000	2020 \$'000
Gross value	671,685	2,390,510	50,453	981,002	83,077	9,604	159,519	4,345,851
Less: Accumulated depreciation	-	(1,064,672)	(26,032)	(558,610)	(3,198)	(2,143)	-	(1,654,655)
Less: Accumulated impairment	-	-	-	(155)	-	-	-	(155)
	671,685	1,325,838	24,421	422,237	79,879	7,460	159,519	2,691,040
Reconciliation								
Opening balance as at 1 July 2019	673,273	1,299,119	21,183	407,212	90,498	7,541	93,124	2,591,949
Acquisitions	4,259	828	11	48,797	110	-	183,649	237,655
Donations received	-	415	-	302	-	-	-	717
Donations made	-	-	-	(1)	-	-	-	(1)
Assets reclassified as held for sale	(1,014)	(38)	-	-	-	-	-	(1,052)
Transfers between classes *	230	57,738	1,218	55,300	2,790	(26)	(117,254)	(4)
Disposals	-	-	-	(17,410)	-	-	-	(17,410)
Impairment losses in operating surplus/(deficit)	-	-	-	(155)	-	-	-	(155)
Net revaluation increments/(decrements) in operating surplus/(deficit)	-	-	912	-	(5,673)	-	-	(4,761)
Net revaluation increments/(decrements) in asset revaluation surplus	(5,063)	18,688	1,773	-	-	157	-	15,555
Depreciation	-	(50,911)	(676)	(71,808)	(7,846)	(211)	-	(131,453)
Closing balance as at 30 June 2020	671,685	1,325,838	24,421	422,237	79,879	7,460	159,519	2,691,040

* Transfers between classes include transfers from intangibles - refer to Note 15 intangible assets reconciliation.

Public Safety Business Agency
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16 Property, plant and equipment (continued)

Accounting Policy - Acquisition of assets

Historical cost is used for the initial recording of all asset acquisitions. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use. However, any training costs are expensed as incurred.

Assets acquired at no cost or for nominal consideration, other than from an involuntary transfer from another Queensland government department, are recognised at their fair value at the date of acquisition in accordance with *AASB 116 Property, Plant and Equipment*.

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

Assets under construction are recorded as capital work in progress until the date of practical completion, at which time they are transferred to the appropriate asset class.

Accounting Policy - Recognition thresholds for property, plant and equipment

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

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

Items purchased or acquired for a lesser value are expensed in the year of acquisition

Land improvements undertaken by the agency are included with buildings.

Accounting Policy - Componentisation of complex assets

Complex assets comprise separately identifiable components (or groups of components) of significant value, that require replacement at regular intervals and at different times to other components comprising the complex asset.

On initial recognition, the asset recognition thresholds outlined above apply to the complex asset as a single item. Where the complex asset qualifies for recognition, components are then separately recorded when their value is significant relative to the total cost of the complex asset.

When a separately identifiable component (or groups of components) of significant value is replaced, the existing component(s) is derecognised. The replacement component(s) are capitalised when it is probable that future economic benefits from the significant component will flow to the agency in conjunction with the other components comprising the complex asset and the cost exceeds the asset recognition thresholds specified above. Replacement components that do not meet the asset recognition thresholds for capitalisation are expensed.

Components are valued on the same basis as the asset class to which they relate.

The agency's aircraft were categorised as complex assets prior to transfer to the QPS (refer note 4).

Accounting Policy - Measurement of property, plant and equipment using fair value

Land, buildings, infrastructure, major plant and equipment and heritage and cultural assets are measured at fair value as required by Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and impairment losses where applicable.

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

Accounting Policy - Measurement of property, plant and equipment using cost

Plant and equipment, (that is not classified as major plant and equipment) is measured at cost in accordance with *AASB 116 Property, Plant and Equipment*. The carrying amounts for such plant and equipment at cost has been assessed as not materially different from their fair value.

16 Property, plant and equipment (continued)

Accounting Policy - Revaluation of property, plant and equipment measured at fair value

Property, plant and equipment classes measured at fair value are revalued on an annual basis either by appraisals undertaken by an independent professional valuer, internal experts or by the use of appropriate and relevant indices.

Revaluations for land, buildings, infrastructure and heritage and cultural assets using an independent professional valuer are undertaken on a rolling basis over a four year period. However, if a particular asset class experiences significant or volatile changes in fair value, that class is subject to specific appraisals in the current reporting period, where practicable, regardless of the timing of the last specific appraisal. Major plant and equipment assets (aircraft) are independently revalued on an annual basis.

The fair values reported are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs.

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up-to-date via the application of relevant indices. The agency ensures that the application of such indices results in a valid estimation of the assets' fair values at reporting date. Australis Asset Advisory Group (AAAG) supply the indices used for the land, buildings, infrastructure and heritage and cultural assets. Such indices are either publicly available, or are derived from market information available. AAAG provides assurance of their robustness, validity and appropriateness for application to the relevant assets. Indices used are also tested for reasonableness by applying the indices to a sample of assets, comparing the results to similar assets that have been valued by an independent professional valuer or internal expert, and analysing the trend of changes in values over time. Through this process, which is undertaken annually, management assesses and confirms the relevance and suitability of indices provided by AAAG based on the agency's own particular circumstances.

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

Revaluation methodology

All revaluations were performed by Australis Asset Advisory Group as at 31 March 2021. The fair value as at 30 June 2021 is materially the same as the valuation completed as at 31 March 2021.

Land

Independent revaluations were performed for land in the Brisbane and South East regions as at 30 June 2021, as part of the four year rolling program, by the Australis Asset Advisory Group.

Land not subject to market specific appraisal were revalued using indices supplied by the AAAG based on individual factor changes for each property as derived from a review of market transactions and having regard to the review of land values undertaken for local government locations.

Buildings and Heritage and cultural assets

Independent revaluations were performed for buildings in the Brisbane and South East regions as at 30 June 2021, as part of the four year rolling program, by the Australis Asset Advisory Group.

The process involved physical inspection and was based on current replacement cost, unless a market price in an active and liquid market existed.

Buildings and Heritage and cultural assets not subject to market specific appraisal were revalued using the most appropriate method of indexation, determined by the type of asset, as provided by the AAAG. AAAG calculates the indices by a weighted matrix based on various sources for both a cost approach and market approach. The indices data for the built asset classes are based on construction movements as well as other factors intrinsic to the construction process. These indices were determined to be the most appropriate when considering the agency's asset types and were accepted and applied by management on the basis they resulted in a materially accurate representation of the fair value of buildings as at 30 June 2021.

Heritage and cultural assets were transferred to QPS and QFES on 1 July 2020 as a result of a shift in assets accounting management and policy (refer to Note 3 for further details). Revaluations as at 30 June 2021 are reported in the respective agencies.

Infrastructure

Independent revaluations were performed for infrastructure assets in the Brisbane and South East regions as at 30 June 2021, as part of the four year rolling program, by the Australis Asset Advisory Group.

Infrastructure assets not subject to market specific appraisal were revalued using the most appropriate method of indexation, determined by the type of asset, as provided by the AAAG. AAAG calculates the indices by a weighted matrix based on various sources for both a cost approach and market approach.

Infrastructure assets were transferred to QPS and QFES on 1 July 2020 as a result of a shift in assets accounting management and policy (refer to Note 3 for further details). Revaluations as at 30 June 2021 are reported in the respective agencies.

Public Safety Business Agency
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16 Property, plant and equipment (continued)

Revaluation methodology (continued)

Major plant and equipment

Aircraft were independently revalued by the Australis Asset Advisory Group as at 31 March 2021 prior to transfer to QPS (refer note 4). The revaluations were determined using current market values.

Accounting Policy - Fair value measurement

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

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued. Observable inputs used by the agency include, but are not limited to, published sales data for land and general office buildings.

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

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use.

Fair Value Measurement Hierarchy

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

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

None of the agency's valuations of assets or liabilities are eligible for categorisation into level 1 of the fair value hierarchy.

Categorisation of fair values recognised as at 30 June:

	Level 2 \$'000		Level 3 \$'000		Total \$'000	
	2021	2020	2021	2020	2021	2020
Land	32,533	671,685	-	-	32,533	671,685
Buildings	71	152,005	105,289	1,173,833	105,360	1,325,838
Heritage and cultural	-	19	-	24,402	-	24,421
Infrastructure	-	-	-	7,460	-	7,460
Major plant and equipment	-	79,879	-	-	-	79,879

Public Safety Business Agency
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16 Property, plant and equipment (continued)

Level 3 fair value reconciliation:

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	Buildings		Heritage and cultural		Infrastructure		Total Level 3 assets	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Carrying amount as at 1 July	1,173,833	1,154,178	24,402	21,159	7,460	7,541	1,205,695	1,182,878
Acquisitions	-	541	-	11	-	-	-	552
Transfers from/(to) QPS/QFES 1 July 2020	(1,068,130)	-	(24,402)	-	(7,460)	-	(1,099,992)	-
Transfers from/(to) QPS - Machinery-of-Government - QGAir	(659)	-	-	-	-	-	(659)	-
Donations received	-	415	-	-	-	-	-	415
Assets reclassified as held for sale	-	(21)	-	-	-	-	-	(21)
Transfer between classes	2,083	53,081	-	1,218	-	(26)	2,083	54,273
Net revaluation increments/(decrements) in operating result	-	-	-	912	-	-	-	912
Net revaluation increments/(decrements) in other comprehensive income	667	10,563	-	1,772	-	157	667	12,492
Depreciation	(2,506)	(44,923)	-	(671)	-	(211)	(2,506)	(45,805)
Carrying amount as at 30 June	105,289	1,173,833	-	24,402	-	7,460	105,289	1,205,695

Public Safety Business Agency
Notes to and forming part of the financial statements
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16 Property, plant and equipment (continued)

Accounting Policy - Depreciation of property, plant and equipment

Land is not depreciated as it has unlimited useful life.

Property, plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset less its estimated residual value, progressively over its estimated useful life to the agency.

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

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate and are depreciated accordingly.

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

Major spares purchased specifically for particular assets are capitalised and depreciated on the same basis as the asset to which they relate.

For each class of depreciable asset the following depreciation rates are used:

Class	Depreciation rate (%)
Buildings	1.4 - 10
Plant and equipment	1.7 - 100
Major plant and equipment	2.9 - 11.1

Accounting Policy - Impairment of property, plant and equipment

All property, plant and equipment assets are assessed for indicators of impairment on an annual basis or, where the asset is measured at fair value, for indicators of a change in fair value/service potential since the last valuation was completed. If an indicator of possible impairment exists, the agency determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Public Safety Business Agency
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17 Right-of-use assets and lease liabilities

	2021	2020
	\$'000	\$'000
Right-of-use assets - Buildings		
Gross value	3,801	1,286
Less: Accumulated amortisation	(854)	(419)
	2,947	867
Reconciliation		
Opening balance at 1 July	867	1,286
Additions	2,516	-
Amortisation	(435)	(419)
Closing balance at 30 June	2,947	867
Lease liabilities		
Current		
Lease liabilities	442	229
Non-current		
Lease liabilities	2,542	661
Total	2,984	889

Accounting Policy - Recognition of Right-of-use assets

Right-of-use assets with a lease term greater than 12 months and with a value equal to or in excess of \$10,000 are capitalised for financial reporting purposes. Items leased for a short term period less than 12 months or for a lesser value are expensed.

The right-of-use asset will be initially recognised at cost, consisting of the initial amount of the associated lease liability, plus any lease payments made to the lessor at or before the effective date, less any lease incentive received, the initial estimate of restoration costs and any initial direct costs incurred by the lessee.

Right-of-use assets are recognised and carried at their cost less accumulated depreciation and any accumulated impairment losses, adjusted for any re-measurement of the lease liability in certain circumstances.

Accounting Policy - Amortisation of right-of-use assets

Right-of-use assets are amortised on a straight line basis from the commencement date of the lease to the end of the lease term.

Accounting Policy - Impairment of right-of-use assets

All right-of-use assets are assessed for indicators of impairment. If an indicator of possible impairment exists, the agency determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Accounting Policy - Lease liability

Lease liabilities are initially recognised at the present value of lease payments over the lease term that are not yet paid. Lease payments include fixed payments, variable lease payments that depend on an index or rate, option payments (if reasonably certain) and expected residual value guarantees. The present value of lease payments are discounted using the Queensland Treasury Corporation (QTC) fixed rate applicable to the term of the lease. Subsequently, the lease liabilities are increased by the interest charge and reduced by the amount of lease payments.

Public Safety Business Agency
Notes to and forming part of the financial statements
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17 Right-of-use assets and lease liabilities (continued)

Disclosures - Leases as lessee

(i) Details of leasing arrangements as lessee

Category/ Class of Lease Arrangement	Description of Arrangement
Buildings	The agency routinely enters into leases for buildings and office accommodation. Some of these leases are short-term leases or leases of low value assets. The lease terms for buildings and office space that are recognised on balance sheet is currently at 5 years, with one lease having a renewal or extension option. The options are generally exercisable at market prices and are not included in the right-of-use asset or lease liability unless the agency is reasonably certain it will renew the lease.

(ii) Office accommodation, employee housing and motor vehicles

The Department of Energy and Public Works (DEPW) provides the agency with access to office accommodation, employee housing and motor vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because DEPW has substantive substitution rights over the assets. The related service expenses are included in Note 10.

(iii) Amounts recognised in profit or loss

Interest expense on lease liabilities

Breakdown of 'Lease expenses' included in Note 10

- Expenses relating to short-term leases

- Expenses relating to office accommodation provided by DEPW

(iv) Total cash outflow for leases

2021 \$'000	2020 \$'000
32	16
34	69
5,182	3,999
5,216	4,068

Public Safety Business Agency
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	2021	2020
	\$'000	\$'000
18 Payables		
Current		
Trade creditors	10,694	38,311
Other	62	1,469
Total	10,757	39,780

Accounting Policy - Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount for example agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30 day terms. From 25 March 2020, all payment terms were set to immediate and remains in place as at 30 June 2021.

19 Accrued employee benefits

Current		
Annual leave levy payable	3,018	2,946
Long service leave levy payable	611	717
Salaries and wages payable	266	794
Other	2	3
Total	3,896	4,460

Accounting Policy - Accrued employee benefits

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

20 Other current liabilities

Current		
Unearned revenue - general	-	949
Departmental services appropriation	67	1,672
Total	67	2,621

21 Related party transactions with other Queensland Government-controlled entities

The agency's primary ongoing sources of funding from Government for its services are appropriation revenue and equity injections, both which are provided in cash via Queensland Treasury.

Fees for services received from other Queensland Government entities are disclosed in Note 6.

Note 4 outlines a transfer of assets from QGAir in PSBA to QPS arising from a machinery-of-government change during 2020-21.

Note 24 outlines a transfer of assets and liabilities from PSBA to QPS and QFES arising from a machinery-of-government change.

PSBA provides services at nil cost to partner agencies as well as other Queensland Government-controlled entities. Services provided and recognised as below fair value include fleet and property and facilities management, human resource services, financial and procurement services and information and communication services. The cost of services provided at below fair value materially represents the fair value of the goods and services provided.

Department/Office	Below fair value services provided
Queensland Police Service	\$ 148m
Office of the Inspector-General Emergency Management	\$ 0.5m

Public Safety Business Agency
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22 Commitments

(a) Capital expenditure commitments

Capital expenditure commitments inclusive of non-recoverable GST input tax credits at the reporting date are payable as follows:

	Note	2021 \$'000	2020 \$'000
Buildings			
Not later than one year		-	67,348
Total		-	67,348
Plant and Equipment			
Not later than one year		3,932	26,691
Total		3,932	26,691

On 1 July 2020, the PSBA transferred assets to the Queensland Police Service (QPS) and Queensland Fire and Emergency Services (QFES) as a result of a shift in assets accounting management and policy. Refer to Note 3 for further details.

23 Financial instruments

Financial instrument categories

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

Financial assets

Cash		33,345	81,533
Receivables measured at amortised cost:			
Receivables	14	14,801	25,086
Total		48,146	106,619

Financial liabilities

Financial liabilities measured at amortised cost:

Payables	18	10,757	39,780
Lease liabilities	17	2,984	889
Total		13,741	40,669

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

Risk exposure

Financial risk management is implemented pursuant to Government and Public Safety Business Agency policies. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the agency.

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

Risk exposure	Definition	Exposure
Credit risk	Credit risk exposure refers to the situation where the agency may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The agency is exposed to credit risk in respect of its receivables (note 14).
Liquidity risk	Liquidity risk refers to the situation where the agency may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial	The agency is exposed to liquidity risk in respect of its payables (note 18).
Market risk	The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.	The agency is exposed to risk through future acquisitions in foreign currency including aircraft. The agency is exposed to interest rate risk through its leases and cash deposited in interest bearing accounts.

Public Safety Business Agency
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23 Financial instruments (continued)

Risk measurement and management strategies

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

Risk exposure	Measurement Method	Risk Management Strategies
Credit risk	Ageing analysis, earnings at risk	The agency manages credit risk through the use of a credit management strategy. This strategy aims to reduce the exposure to credit default by ensuring that the agency invests in secure assets and monitors all funds owed on a timely basis. Exposure to credit risk is monitored on an ongoing basis.
Liquidity risk	Sensitivity analysis	The agency manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the agency has sufficient funds available to meet employee and supplier obligations as they fall due. This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities.
Market risk	Interest rate sensitivity analysis	The agency does not undertake any hedging in relation to interest risk and manages its risk as per the agency's liquidity risk management strategy articulated in the agency's financial management practice manual.
Market risk	Exchange rate sensitivity analysis	The agency does not undertake any hedging in relation to exchange rate risk and manages its risk as per the agency's liquidity risk management strategy articulated in the agency's financial management practice manual.

Maximum credit risk exposure where carrying amounts do not equal contractual amounts

Certain contractual obligations expose the agency to credit risk in excess of the carrying amount of any asset or liability recognised from entering the transaction.

The maximum exposure to credit risk at balance date in relation to each class of recognised financial is the gross carrying amount of those assets inclusive of any provision for impairment (refer note 14).

Liquidity risk - contractual maturity of financial liabilities

The following table sets out the liquidity risk of financial liabilities held by the agency. It represents the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date. The undiscounted cash flows in these tables differ from the amounts included in the Statement of financial position that are based on discounted cash flows.

Financial liabilities	Note	2021 Payable in			
		<1 year \$'000	1-5 years \$'000	>5 years \$'000	Total \$'000
Payables	18	10,757	-	-	10,757
Lease liabilities	17	442	1,667	875	2,984
Total		11,199	1,667	875	13,741

Financial liabilities	Note	2020 Payable in			
		<1 year \$'000	1-5 years \$'000	>5 years \$'000	Total \$'000
Payables	18	39,780	-	-	39,780
Lease liabilities	17	229	660	-	889
Total		40,009	660	-	40,669

Public Safety Business Agency
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24 Events occurring after balance date

As a result of Public Service Departmental Arrangements Notice (No. 2) 2021, effective 1 July 2021, the Public Safety Business Agency (PSBA) was disestablished and as a consequence all its functions and activities were transferred to the Queensland Police Service (QPS) and the Queensland Fire and Emergency Services (QFES). In addition, assets with an estimated book value of \$51.4M will also be transferred to the Queensland Ambulance Service (QAS).

Effective from 1 July 2021, an estimate of assets and liabilities transferring to the respective departments is as follows

	QPS	QFES	Total
	\$'000	\$'000	\$'000
Assets			
Current assets			
Cash	13,976	11,437	25,413
Receivables	14,796	5	14,801
Other current assets	16,088	124	16,212
Total current assets	44,860	11,566	56,426
Non-current assets			
Property, plant and equipment	78,887	100,355	179,241
Intangibles	5,297	-	5,297
Total non-current assets	84,184	100,355	184,538
Total assets	129,043	111,921	240,964
Liabilities			
Current liabilities			
Payables	10,528	295	10,824
Accrued employee benefits	3,896	-	3,896
Interest bearing liabilities	59	383	442
Total current liabilities	14,484	678	15,162
Non-current liabilities			
Interest bearing liabilities	203	2,339	2,542
Total non-current liabilities	203	2,339	2,542
Total liabilities	14,686	3,018	17,704
Net assets	114,357	108,903	223,260

The above values are an estimate only and associated Machinery of Government documents have not been finalised and signed at the time of authorisation of these financial statements.

There were no other events occurring after balance date that management considers would have a material impact on the information disclosed in these financial statements.

Public Safety Business Agency
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25 Budgetary reporting

Statement of comprehensive income	Variance Note	Original Budget 2021 \$'000	Actual 2021 \$'000	Variance \$'000
Income from continuing operations				
Appropriation revenue	25(a)	202,043	191,570	(10,473)
User charges and fees	25(b)	117,282	110,500	(6,782)
Grants and other contributions		7,386	7,384	(2)
Other revenue	25(c)	1,438	5,340	3,902
Total revenue		328,149	314,793	(13,356)
Gains on disposal/remeasurement of assets		-	634	634
Total income from continuing operations		328,149	315,427	(12,722)
Expenses from continuing operations				
Employee expenses	25(d)	142,547	127,520	(15,027)
Supplies and services	25(e)	134,830	127,839	(6,991)
Depreciation and amortisation		41,784	40,463	(1,321)
Grants and subsidies		-	427	427
Finance costs		11	32	21
Revaluation decrements	25(f)	-	17,315	17,315
Other expenses	25(g)	3,426	5,881	2,455
Total expenses from continuing operations		322,598	319,464	(3,134)
Operating result from continuing operations		5,551	(4,037)	(9,588)
Other comprehensive income not reclassified subsequently to operating result				
Increase/(decrease) in asset revaluation surplus		-	102	102
Total other comprehensive income		-	102	102
Total comprehensive income		5,551	(3,935)	(9,486)

The budgets for the Statement of Financial Position and the Statement of Cash Flows were not undertaken by Queensland Government for the 2020-21 financial year.

Explanation of major variances

- 25(a) Appropriation revenue decrease is mainly related to the transfer of budget (\$16.678 million) for Queensland Government Air (QGAir) to the Queensland Police Service effective 1 May 2021. This is partly offset by additional operating funding provided for ICT projects, with additional funding received from the Queensland Police Service (\$1.649 million) and equity to operating budget transfers (\$4.623 million) for various ICT projects.
- 25(b) User charges decrease is mainly due to reductions to QFES (\$4.026 million) and QAS (\$2.553 million) ICT project funding, and reductions to Public Safety Network charges (\$0.516 million), partly offset by additional QGAir revenues (\$0.279 million).
- 25(c) Other revenue increase is mainly due to ICT recoveries (\$2.651 million), and insurance recoveries for motor vehicles (\$0.169 million) and aircraft (\$1.085 million).
- 25(d) Employee expenses decrease is mainly due to the transfer of budget (\$5.761 million) for QGAir to the Queensland Police Service effective 1 May 2021, staff vacancies driven by recruitment restrictions imposed as part of the Government Savings and Debt plan, and reduced training due to COVID-19 limitations.
- 25(e) Supplies and services decrease is mainly due to the transfer of budget (\$9.163 million) for QGAir to the Queensland Police Service effective 1 May 2021. This is partly offset by additional expenditure for QPS ICT projects.
- 25(f) Revaluation decrement is related to the revaluation of QGAir aircraft (\$17.315 million).
- 25(g) Other expenses increase is mainly due to loss on disposal of QGAir fixed wing aircraft (\$1.693 million) and plant and equipment (\$0.111 million), and increased insurance premiums (\$0.372 million) and ICT licenses fees (\$0.279 million).

**Public Safety Business Agency
Management Certificate
for the year ended 30 June 2021**

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

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of Public Safety Business Agency for the financial year ended 30 June 2021 and of the financial position of the agency at the end of that year.

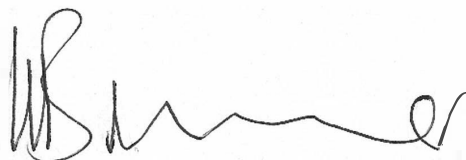
The Chair of the Board of Management, as the Accountable Officer of the Agency, acknowledges responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal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



K Carroll APM

**Former Accountable Officer
Former Chair, Board of Management**

Date: 27 August 2021
Brisbane, Queensland



W. Brummer
B.Bus (Acctg), Grad Cert Prof Acctg
MIPA, GAICD

Former Chief Finance Officer

Date: 27 August 2021
Brisbane, Queensland

INDEPENDENT AUDITOR'S REPORT

To the former Accountable Officer of the former Public Safety Business Agency

Report on the audit of the final financial report

Opinion

I have audited the accompanying final financial report of the former Public Safety Business Agency.

In my opinion, the final financial report:

- a) gives a true and fair view of the former department's financial position as at 30 June 2021, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The final financial report comprises the statement of financial position as at 30 June 2021, 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 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 former department in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Emphasis of matter—Abolition of the Public Safety Business Agency

I draw attention to Note 1 of the financial report, which discloses that the department was abolished on 30 June 2021 under the Public Service Departmental Arrangements Notice (No.2) 2021.

Ongoing responsibility for functions of the department, and its assets and liabilities, were transferred to the Queensland Police Service, Queensland Fire and Emergency Services and Queensland Ambulance Service. The transfer of assets and liabilities occurred at the values stated in this report on abolition, reflecting an orderly realisation of net assets. Because of this, the financial report is prepared on a basis that is consistent with a going concern basis.

My opinion is not modified in respect of this matter.

Key audit matters

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

Specialised building valuation (\$105.36 million) and depreciation expense (\$2.508 million)

Refer to note 16 in the financial report.

Key audit matter	How my audit addressed the key audit matter
Except in rare circumstances where a market price in an active market exists, the former Public Safety Business Agency (PSBA) derived the fair value of its buildings using the current replacement cost method that comprises: - Gross replacement cost, less - Accumulated depreciation The former PSBA valued its buildings each year through a combination of specific appraisals for selected regions on a rolling basis, with the remainder of buildings revalued by applying relevant indices in the years between specific appraisals. The former PSBA derived the gross replacement cost of its buildings at balance date using unit prices that required significant judgements for: - identifying whether the existing building contains obsolescence or less utility compared to the modern substitute, and if so, estimating the adjustment to the unit rate required to reflect this difference. - buildings not specific appraised in the current year, indexing unit rates for increases in input costs. The measurement of accumulated depreciation involves significant judgements for estimating the remaining useful lives of assets. The significant judgements required for gross replacement cost and useful lives are also significant for calculating annual depreciation expense.	My procedures included, but were not limited to: - Assessing the former management's controls over the valuation process. - Assessing the appropriateness of the process used for measuring gross replacement cost with reference to common industry practices. - For unit rates: - Assessing the competence, capability and objectivity of the experts used by the former PSBA to develop the unit rate models. - Obtaining an understanding of the methodology used and assessing its appropriateness with reference to common industry practices. - For buildings specific appraisals in the current year, evaluating on a sample basis the relevance, completeness and accuracy of source data used to derive the unit rate of the: - modern substitute (including locality factors and on costs) - adjustment for excess quality or obsolescence. - For buildings revalued through indexation, recalculating the index with reference to the current year's specific appraisal. - Reviewing the former management and the expert's assessment and application of asset componentisation and the consequential impact on depreciation expense. - Evaluating useful life estimates for reasonableness by: - Reviewing the former management's annual assessment of useful lives. - Assessing whether assets still in use have reached or exceeded their useful life. - Where changes in useful lives were identified, evaluating whether the effective dates of the changes applied for depreciation expense were supported by appropriate evidence.

Responsibilities of the department for the final financial report

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

The former Accountable Officer was also responsible for assessing the former department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the final 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 final financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of expressing an opinion on the effectiveness of the former department's internal controls, but allows me to express an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the former department.
- Conclude on the appropriateness of the former department's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the former department's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the final 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.

- Evaluate the overall presentation, structure and content of the final financial report, including the disclosures, and whether the final financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2021:

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

Prescribed requirements scope

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



John Welsh
as delegate of the Auditor-General

31 August 2021

Queensland Audit Office
Brisbane

Appendix 2 Glossary of acronyms

Table 9: Acronyms included in the PSBA Annual Report

Acronym	Definition
A/COO	Acting Chief Operating Officer
AFSM	Australian Fire Service Medal
AOC	Air Operator's Certificate
AML	Advanced Mobile Location
APM	Australian Police Medal
ARCC	Audit, Risk and Compliance Committee
ARRs	Annual Report Requirements for Queensland Government agencies
CAD	Computer Aided Dispatch
CaPE	Conduct and Performance Excellence
CASA	Civil Aviation Safety Authority
CCC	Crime and Corruption Commission
CFO	Chief Finance Officer
CIO	Chief Information Officer
COO	Chief Operating Officer
DCHDE	Department of Communities, Housing and Digital Economy
DFV	Domestic and Family Violence
DJAG	Department of Justice and Attorney-General
DRFA	Disaster Recovery Funding Arrangements
ELT	Executive Leadership Team
ESS	Employee Self-Service
F&DS	Frontline and Digital Services
FPMS	Financial and Performance Management Standard 2009 (until 31 August 2019) Financial Performance Management Standard 2019 (from 1 September 2019)
FTE	Full-Time Equivalent
GIS	Geographic Information System
GST	Goods and Services Tax
HR	Human Resources
ICT	Information and Communications Technology
IGEM	Inspector-General Emergency Management
IT	Information Technology
LCQ	Leadership Competencies for Queensland
MOHRI	Minimum Obligatory Human Resources Information
MoU	Memorandum of Understanding
MS	Microsoft
NAIDOC	National Aborigines and Islanders Day Observance Committee
NBN	National Broadband Network
OIR	Office of Industrial Relations
PPE	Personal Protective Equipment
PID	Public Interest Disclosure
PSBA	Public Safety Business Agency
QAO	Queensland Audit Office
QAS	Queensland Ambulance Service
QCS	Queensland Corrective Services
QGAir	Queensland Government Air
QFES	Queensland Fire and Emergency Services
QH	Queensland Health

QO	Queensland Ombudsman
QPS	Queensland Police Service
QRA	Queensland Reconstruction Authority
QSA	Queensland State Archives
RFS	Rural Fire Service
SES	State Emergency Service

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Appendix 4 Compliance checklist

Table 10: Annual Report compliance checklist

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/s	ARRs – section 7	P. 3
Accessibility	- Table of contents - Glossary	ARRs – section 9.1	P. 4-6 P. 43-44
	Public availability	ARRs – section 9.2	Inside front cover
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Inside front cover
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	Inside front cover
	Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Inside front cover
General information	Introductory Information	ARRs – section 10	P. 10
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	P. 11
	Agency objectives and performance indicators	ARRs – section 11.2	P. 12
	Agency service areas and service standards	ARRs – section 11.3	P. 16 & 22
Financial performance	Summary of financial performance	ARRs – section 12.1	P. 37-41
Governance – management and structure	Organisational structure	ARRs – section 13.1	P.15 & 17
	Executive management	ARRs – section 13.2	P.25
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	N/A
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	P. 30
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	P. 23
	Queensland public service values	ARRs – section 13.6	P. 11
Governance – risk management and accountability	Risk management	ARRs – section 14.1	P. 30-31
	Audit committee	ARRs – section 14.2	P. 28
	Internal audit	ARRs – section 14.3	P. 31
	External scrutiny	ARRs – section 14.4	P. 31
	Information systems and recordkeeping	ARRs – section 14.5	P. 33
	Information Security attestation	ARRs – section 14.6	P. 33
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	P. 34-36
	Early retirement, redundancy and retrenchment	<i>Directive No.04/18 Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	P. 36
Open Data	Statement advising publication of information	ARRs – section 16	P. 2
	Consultancies	ARRs – section 33.1	Nil

Financial statements	• Overseas travel	ARRs – section 33.2	Nil
	• Queensland Language Services Policy	ARRs – section 33.3	Nil
	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	P. 42
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	P. 42

FAA Financial Accountability Act 2009

FPMS Financial and Performance Management Standard 2019

ARRs Annual report requirements for Queensland Government agencies

FINAL REPORT 2020–2021

Public Safety Business Agency

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