

ANNUAL REPORT 2022–23



We value and respect Aboriginal and Torres Strait Islander cultures in all that we do.

We respect, protect and promote human rights in our decision-making and actions.

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ISSN: 2201-2095



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Additional annual report data is published on the Queensland Government Open Data Portal at www.data.qld.gov.au.

More information about the department can be found at www.dtis.qld.gov.au.

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Letter of compliance

19 September 2023

The Honourable Stirling Hinchliffe MP
Minister for Tourism, Innovation and Sport and
Minister Assisting the Premier on Olympics and Paralympics Sport and Engagement
1 William Street
Brisbane Qld 4000

Dear Minister

I am pleased to submit for presentation to the Parliament, the *Annual Report 2022–2023* and financial statements for the Department of Tourism, Innovation and Sport (DTIS).

I certify that this annual report complies with:

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

A checklist outlining the Queensland Government's annual reporting requirements is included at Appendix 3 of this annual report.

Yours sincerely



Andrew Hopper
Director-General
Department of Tourism, Innovation and Sport

Message from the Director-General

We are a department with diverse expertise and experience, aligned in our commitment to shape Queensland's future by driving economic growth across our state, delivering even better services and protecting and enhancing our lifestyle.

We are focused on growing our visitor and innovation economies, supporting Queenslanders to be active and healthy, inspiring sporting success through Queensland's elite athletes and we play a key role in ensuring the success of the Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032).

We are embracing the exceptional challenges and benefits presented by Brisbane 2032—though when we look to the legacy outcomes, we are concentrating on a longer-term view through to 2042.

Over the course of the last year, our Brisbane 2032 Legacy team has been working with Games Delivery Partners, community stakeholders and the Brisbane 2032 Legacy Committee to develop the Brisbane 2032 Legacy Strategy and Plan based on the 12,000 ideas gathered as part of the Hopes and Dreams campaign, with another 1000 ideas shared through the Legacy Forum.

We must ensure we make the most of all the opportunities around us as we anticipate thousands of international visitors coming to our state; exceptional sport training programs in our regions; and unique opportunities for Queensland innovators, businesses and researchers—for the decades leading into and following the Games.

Tourism is a driving force within Queensland's economy. In 2022–2023, we continued to make strides in working with industry on our long-term commitment to grow the state's tourism industry, with the launch of *Towards Tourism 2032: Transforming Queensland's visitor economy future*, industry's long-term plan to make Queensland the Australian destination of choice for domestic and global visitors. We are working as a collective towards an ambitious target initially set by the Tourism Industry Reference Panel—to more than double the state's tourism overnight expenditure to over \$44 billion a year by 2032.

To help achieve this, we are striving to ensure that Queensland offers the world's best destination experiences for all holidaymakers and declared 2023 the Year of Accessible Tourism in recognition of our concerted effort to enable our tourism industry to better cater to visitors of all abilities.

Innovation is critical for driving growth in Queensland's economy and creating jobs and it is important that innovation is at the heart of everything Queensland does and delivers, including Brisbane 2032. In 2022–2023, we continued to build upon the strong foundation created by the Advance Queensland initiative to date, by launching the *Advance Queensland Innovation for a Future Economy 2022-2032 Roadmap*, our plan to drive a strong, resilient and inclusive Queensland economy.

We continue to support innovation through our flagship programs such as the Ignite Ideas Fund—supporting Queensland startups to commercialise innovative products and services and access new markets. We are increasingly focused on driving innovation throughout all corners of the state and ensuring the innovation economy is inclusive of all Queenslanders—by providing increased opportunities for women through our Female Founders programs, and Indigenous peoples and businesses through our Deadly Innovation programs.

Our ongoing commitment to enhancing participation in physical activity for all Queenslanders, regardless of age, ability or background is set out in our 10-year *Activate! Queensland 2019–2029* strategy. During 2022–2023, our active initiatives and funding programs were driven through *Accelerate 2022–2025*, the second action plan of *Activate! Accelerate 2022–2025*. This action plan demonstrates our strong focus on collaboration—within communities and across the sport and active recreation industry—to enable achievements aimed at: strengthening industry capabilities; enhancing Queensland’s sporting pathways; ensuring better use of existing precincts and venues; enhancing delivery of priority sport and recreation infrastructure; and leveraging of events and opportunities.

We know that finding future champions for Brisbane 2032 begins at the grassroots level and we are focused on developing clear performance pathways to the elite level by ensuring we have the right model for programs, infrastructure and service delivery to lead to a successful Games.

Queensland Academy of Sport (QAS) continues to work towards its 2032 vision of ‘inspiring extraordinary sporting success’ by delivering the specialist support to our elite and pre-elite athletes to optimise performance and enable medal success. The *2032 High Performance Strategy* is our evidence-based and targeted approach to investing in high performance sport with a focus on ensuring medal success in Brisbane 2032.

I am grateful to the department’s passionate and dedicated staff who continue to kick goals for Queensland.

Andrew Hopper
Director-General

PART ONE

About us

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Vision and purpose

Our vision is that the lives of Queenslanders are enriched by our visitor and innovation economies and places, healthy and active lifestyles, and inspirational extraordinary sporting success.

Our purpose is to provide and attract investment to build more competitive visitor and innovation economies, inspire extraordinary sporting success through Queensland’s elite athletes, and support healthier, active communities.

Delivering for the community

During 2022–2023, we supported the following Queensland Government objectives for the community through implementation of the *DTIS Strategic Plan 2022–2026*.



Good jobs: Good, secure jobs in our traditional and emerging industries



Better services: Deliver even better services right across Queensland



Great lifestyle: Protect and enhance our Queensland lifestyle as we grow

| | Our strategic objectives | Service areas |
|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| | Drive economic recovery and growth by delivering and attracting tourism and innovation investment to sustain and create Queensland jobs. | Tourism Industry Development Advancing Queensland through Innovation |
| | Maximise benefits of tourism, major sport and cultural events to realise Queensland’s economic and high-performance sporting potential. | Tourism Industry Development Sport and Recreation |
| | Enrich Queenslanders’ way of life by delivering health and social outcomes through community sport and active recreation. | Sport and Recreation |
| | Support the creation of a diverse, productive and sustainable economy with increased opportunities for women, Indigenous peoples and business—especially in the regions. | Advancing Queensland through Innovation Tourism Industry Development |

Through integrated and quality corporate services, we enable organisational excellence and high performance to drive achievement of strategic and operational objectives and maximise efficiencies.

Our leaders

Andrew Hopper, Director-General

In September 2022, Andrew took on the role of Director-General and is leading the government's key objectives to grow and strengthen the state's visitor economy, innovation agenda and participation in sport and recreation. He was permanently appointed to the role in December 2022.

Andrew joined the department in late 2021 as the Deputy Director-General, Tourism Recovery, Olympic Engagement and Legacy, with the focus of championing Queensland's visitor economy, bringing the Tourism Industry Reference Panel's Action Plan for Tourism Recovery to life and working in lockstep with Tourism and Events Queensland as well as industry.

Prior to this, Andrew spent over six years in executive roles in the Northern Territory, most recently as the Deputy Chief Executive Officer in the Department of Industry, Tourism and Trade, leading the teams at Tourism NT (including StudyNT), Screen Territory and Liquor and Gaming and Racing.

With an extensive background leading high-performing teams in the tourism, major events, entertainment, sport and cultural industries in Australia and internationally, Andrew has led teams to deliver an increase in visitation, industry investment, successful major events, and projects. Having worked in both the public and private sectors, Andrew is well versed in working with stakeholders to find new ways of working together while overcoming roadblocks along the way.

Chad Anderson, Deputy Director-General, Tourism

Chad leads the department's Tourism division to deliver, in partnership with industry, Queensland's long term tourism industry strategy *Towards Tourism 2032: Transforming Queensland's visitor economy future*.

Joining the department in 2018, Chad commenced with the Tourism division as Acting General Manager in October 2022 before taking up the role of Deputy Director-General in April 2023.

Chad previously worked in the Sport and Recreation division of the department as the Executive Director, Partnerships Strategy and Development delivering Queensland's first sport and active recreation strategy, Activate! Queensland. Also, leading the sport, recreation and fitness sectors to see the successful response and recovery of community sport as well as the continuation of professional and elite fixtures throughout the COVID-19 pandemic. Chad also led the former Department of Housing and Public Works' 2032 Taskforce to support the development of the 2032 Value Proposition Assessment and previously represented Australia as a professional Triathlete.

With over 20 years' experience in Australian, state and territory governments working across financial, education, tourism and sport sectors, Chad is fuelled by a passion to improve the future for all Australians.

Lea Diffey, Deputy Director-General, Innovation

Lea leads the department's Innovation portfolio, which is responsible for supporting innovative practice across government. She also leads the Advance Queensland initiative to foster innovation and entrepreneurialism, capitalise on our natural advantages, and help raise Queensland's profile as an attractive investment destination.

Lea's background includes sustainable land management, working across portfolios for agriculture, natural resource management, the Great Barrier Reef and environmental management, science and innovation. Lea aims to bring together science and innovation, with policy and outcomes for business.

Andrew Sly, Deputy Director-General, Sport and Recreation

With more than 20 years' leadership experience, Andrew leads the Sport and Recreation division.

Andrew's previous experience includes program management, planning and investment and delivery of key sporting capital projects and the operations of the Queensland Active Precincts. He has executive experience in Economic Development Queensland, where he led the facilitation and delivery of projects and programs throughout Queensland.

He is an advocate of the importance of physical literacy, community-based sport and active recreation and pathway opportunities and providing inclusive, quality opportunities to be active.

Sarah Vandersee, Deputy Director-General, Corporate Services

As a Fellow of Certified Practising Accountants, Sarah brings over 25 years' experience in corporate services with the Queensland Government. Sarah leads Corporate Services to partner with the other divisions to provide expert and trusted advice which allows the divisions to keep focused on achieving their strategic plans. Sarah is leading Corporate Services to ensure consistency and service excellence underpins everything we do.

Sarah was previously the General Manager, Queensland Shared Services (QSS) where she successfully managed complex digital technology and process change and influenced large scale customer centric transformations. In this role, her team navigated uncertain times during COVID-19 to deliver payroll and finance services to 28 government departments. Prior to joining QSS, Sarah worked at WorkCover Queensland in various roles within the business, leading teams responsible for setting and collecting the premium, deciding and managing statutory claims.

Chelsea Warr, Chief Executive, Queensland Academy of Sport

Chelsea is an experienced leader in driving transformational change within high performance sporting organisations. As leader of the department's high performance sport unit, QAS, Chelsea and her team are responsible for supporting the performance of Queensland's most talented athletes to perform on the world stage such as Olympic and Paralympic Games, World Championships and Commonwealth Games.

Prior to her position as Chief Executive, Chelsea held the position of Director of the Great Britain High Performance system, where her primary objective was to drive the strategic development of the high-performance system to ensure sustained medal winning success. Over a 20-year period, she played several leadership roles enabling Great Britain to progress from 36th on the medal table in Atlanta 1996, to second in the world by Rio 2016.

Chelsea and the QAS team's vision is "Inspiring Extraordinary Sporting Success" especially within the context of Brisbane 2032.

Our divisions and services

Tourism division

The Tourism division leads the implementation of the *Towards Tourism 2032: Transforming Queensland's visitor economy future* strategy, working in partnership with industry, the private sector and across government to promote long-term growth of the tourism industry by facilitating a strategic approach to planning and investment in the state's tourism infrastructure, assets and products and the coordination and leveraging of key major events to generate jobs. The division attracts, facilitates, and supports world-class tourism infrastructure and investment, and continues to drive sustainable growth in the Queensland tourism industry to deliver a modern, competitive and diverse visitor economy.

Innovation division

The Innovation division leads the implementation of the *Advance Queensland Innovation for a Future Economy 2022–2032 Roadmap* and is responsible for leading and supporting innovative practice across government. The division drives sustainable economic growth and job creation through innovation in our traditional and emerging strengths; harnesses Queensland's research strengths and entrepreneurship to encourage new industries; and uses new technology, new skills, capital and ideas to support business and industry creation and global connections.

Sport and Recreation division

Sport and Recreation shares and works to the common purpose to activate Queenslanders by leading, influencing and supporting the active industry.

The division collaborates with and invests in the community through delivery of the *Activate! Queensland 2019–2029* strategy—with the overarching objectives to enrich the Queensland way of life through physical activity, harness the pride of our great sporting traditions and build on strong community foundations to promote more active, healthy lifestyles.

Sport and Recreation delivers targeted actions and investments to strengthen the active industry—better positioning Queensland Government and industry to work together to increase physical activity participation, enhance Queensland's pathway system, better utilise infrastructure and venues, and maximise benefits from major sporting events, while setting the foundations for success in the lead up to Brisbane 2032.

Queensland Academy of Sport

The QAS is the Queensland Government's high-performance sports agency delivering world class performance support services to Queensland's high-performance athletes. Its main objective is to enable more medal-winning moments by Queensland athletes, ultimately inspiring the state and the nation ahead of the Paris 2024, Los Angeles 2028 and Brisbane 2032 Olympic and Paralympic Games.

The QAS currently supports 750 athletes, both elite and pre-elite, on their high-performance sporting journey. With state-of-the-art training facilities, located at the Queensland Sports and Athletics Centre (QSAC) and the Sleeman Sports Complex in Brisbane and performance hubs on the Gold and Sunshine Coasts, expert QAS Performance Support teams prepare athletes for domestic and international competitions across 20 sports.

Corporate Services division

Corporate Services is a valued trusted advisor committed to excellence, and partners with the department's other divisions to enable good business outcomes that support the state and the community, delivered in line with whole-of-government priorities, frameworks, financial controls, and best practices. The Corporate Services division:

- assures robust and compliant enterprise policy, planning and performance management activities
- increases accountability through ethical decision-making and effective risk management
- provides financial and procurement management to ensure budgetary and contractual arrangements are suitable to deliver departmental priorities
- protects the confidentiality, integrity and availability of information assets through the management of information security risks
- enables the workforce to perform at the highest level through strong collaboration, knowledge sharing, development opportunities, recognition and reward.

Brisbane 2032 Legacy

The Olympic and Paralympic Engagement and Legacy team are the enablers to drive the Queensland Government's once in a lifetime opportunity to optimise the delivery of long-term economic, social and environmental opportunities in the years leading up to and the 10 years beyond Brisbane 2032.

Communications and Media

The Communications and Media team is responsible for the department's strategic communications (internal and external), media management, digital channel management and design services and provides strategic and operational communications, engagement and media support to departmental programs, projects and issues.

Our structure

| Director-General | | | | | | |
|---------------------------------|------------|----------------------------------------|----------------------------------------------|----------------------------------|----------------------|--------------------------|
| Tourism | Innovation | Sport and Recreation | Queensland Academy of Sport | Corporate Services | Brisbane 2032 Legacy | Communications and Media |
| Policy, Partnerships and Events | Operations | Service Delivery and Support | Talent and Coaching | Governance, Performance and Risk | | |
| Industry Development | Strategy | Infrastructure and Precincts | High Performance Programs | Finance and Procurement Services | | |
| Strategic Aviation | | Partnerships, Strategy and Development | Performance Support | Human Resources | | |
| | | SportsTech | Performance Partnerships | Executive Services | | |
| | | | Business Operations and Performance Strategy | Legal Services | | |

Strategic risks and opportunities

Over the past financial year, we managed the following departmental strategic risks to ensure optimal delivery to the community:

- Major disaster and uncontrollable events, including those exacerbated by climate change, may cause a sustained downturn in visitation and investment attraction and impede participation in sport and active recreation.
- Changing environmental, economic and social conditions may impact on the resilience and return to long-term growth of the visitor economy, innovation success, and the sport and active recreation industry.
- Changing customer and investor expectations, and disrupted supply chains may change the demand for Queensland innovation investment, visitor and sport and active recreation experiences.
- Increasing information security and privacy risk exposure may result in breaches of the department's systems.

We embraced the following departmental strategic opportunities to maximise benefits for Queenslanders:

- Strengthen partnerships (including with investors, industry and corporates, Indigenous and small businesses) to continue driving industry diversification, inclusion and resilience.
- Use major tourism, sport and active recreation events to provide a lasting economic and cultural legacy for the state.
- Develop elite athletes who inspire and connect with their communities, to create the next generation of champions and healthier communities through increased participation in sport.
- Make the most of advances in technology and continue to take up digital ways of working as a department.

Whole-of-government plans and specific initiatives

- *Towards Tourism 2032: Transforming Queensland's visitor economy future*
- *Year of Accessible Tourism in Queensland 2023*
- *Advance Queensland Innovation for a Future Economy 2022–2032 Roadmap*
- *A Place to Innovate: Queensland Innovation Precincts and Places Strategy 2022–2032*
- *Advance Queensland Deadly Innovation Strategy*
- *Activate! Queensland 2019–2029*
- *QAS 2032 High Performance Strategy*
- *Reconciliation Action Plan*
- *Disability Service Plan*
- *Emergency Management Plan*
- *Multicultural Policy and Action Plan*
- *Information Security Management System*
- *Procurement Framework*
- *Waste Reduction and Recycling Plan*
- *Open Data Strategy*
- *Queensland Government Climate Control Action Plan*

Our portfolio partners

In addition to DTIS, the following statutory bodies comprise the portfolio of the Minister for Tourism, Innovation and Sport and Minister Assisting the Premier on Olympics and Paralympics Sport and Engagement:

Tourism and Events Queensland (TEQ) is the state's lead tourism marketing, destination and experience development, and major events agency. TEQ works closely with DTIS, and partners with industry to generate consumer demand, attract and promote major events, support tourism experience and destination development, and provide support and leadership to Queensland's tourism industry.

Stadiums Queensland develops, manages, maintains and promotes major facilities in Queensland for the staging of sport, recreational or entertainment events, to encourage physical activity, drive major event-related tourism and create jobs for Queenslanders.

Mt Gravatt Showgrounds Trust implements strategy for the development and use of the showgrounds in consideration of community needs, including showground, park and recreation purposes.

Study Queensland reports through Trade and Investment Queensland to the Minister for Tourism, Innovation and Sport and Minister Assisting the Premier on Olympics and Paralympics Sport and Engagement. Study Queensland leads whole-of-government efforts to support recovery and future growth of the state's international education and training (IET) sector. Through delivering the *International Education and Training Strategy to Advance Queensland 2016–2026*, Study Queensland aims to grow IET, particularly in the regions, and enhance the state's reputation as a leading provider.

Further information about our partners, including their annual reports, is available on their respective websites:

www.teq.queensland.com

www.stadiums.qld.gov.au

www.mtgravattshowgrounds.org.au

www.tiq.qld.gov.au (for more information about Study Queensland).

PART TWO

Our achievements

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Tourism Industry Development

The objective of this service area is to drive the return and growth of a sustainable and competitive tourism industry, attracting capital investment and maximising the benefit of tourism and major events to boost Queensland's economy.

| Service standards | 2022–2023 Target | 2022–2023 Actual |
|---------------------------------------------------------------------------------------|-------------------------|-------------------------|
| Effectiveness measure | | |
| Amount of additional capital attracted into tourism investment | \$50 million | \$60.6 million |
| Efficiency measure | | |
| Ratio of tourism investment attraction costs to the value of direct capital attracted | \$1:\$78 | \$1:\$103 |

Objective

Drive economic recovery and growth by delivering and attracting tourism and innovation investment to sustain and create Queensland jobs



Performance indicators

Estimated number of Queensland jobs supported through specific tourism and innovation projects

Sustained targeted private sector investment in visitor economy infrastructure, products and experiences

Achievements

- Released the tourism industry strategy, *Towards Tourism 2032: Transforming Queensland's visitor economy future*, setting an ambitious plan for Queensland to be Australia's destination of choice for domestic and global visitors seeking the world's best experiences, and to more than double the state's tourism overnight visitor expenditure to over \$44 billion a year by 2032.
- Commenced delivery of the Phase 1 Implementation Plan 2023–2025 to 'build and focus'—a sustained effort to grow industry now and lay foundations for the future.
- Continued delivery of the \$100 million Attracting Aviation Investment Fund 2022–2025, with 19 services announced during 2022–2023.
- Commenced development of a new aviation strategy, aligned to outcomes of *Towards Tourism 2032: Transforming Queensland's Visitor Economy*.
- Declared 2023 the Year of Accessible Tourism to create opportunities for the Queensland tourism industry to better cater to visitors of all abilities and provide greater destination experiences for all holidaymakers in Queensland. This supports Queensland's commitment to making Brisbane 2032 the world's most accessible and inclusive sporting event for both athletes and spectators.
- As part of the Year of Accessible Tourism, launched \$12 million in initiatives including:
 - Accessible Tourism Infrastructure program to support small to medium sized tourism and events businesses to improve accessibility through infrastructure upgrades, assistive equipment and technology
 - Accessible Tourism Enablers program to support not-for-profit peak and disability services organisations to develop products that make visitor experiences more inclusive
 - Boosting Accessible Tourism Experiences Grant program to provide funding support for sole traders and small tourism and events businesses to develop and/or enhance accessibility
 - Accessible Tourism Toolkit to support Queensland's tourism industry to become more accessible and inclusive to all visitors.
- Supported priority projects under the \$20 million Tourism Activation Fund, including:
 - invested \$3 million through the Great Barrier Reef Marine Infrastructure Package to support the development of marine infrastructure to connect visitors and residents to the Great Barrier Reef islands and their national parks
 - helped secure 82 national business events, bringing over 56,000 delegates to Queensland, under the Queensland Government Convention and Exhibition Centre Economic Recovery Bid Support Program
 - partnered with industry to deliver sustainable tourism, ecotourism and nature-based tourism infrastructure in protected and world heritage areas, timber reserves, national parks and state

forests under the Activate Ecotourism Infrastructure Fund

- supported local government and regional and local tourism organisations to enable our tourism destinations to achieve globally recognised eco-certification.
- Attracted more than 3500 workers to tourism jobs in regional Queensland through the Work in Paradise program which continues to help employers connect with talent through the Queensland Tourism and Hospitality Jobs website.
- Collaborated with the Department of State Development, Infrastructure, Local Government and Planning on development of the Great Keppel Island Master Plan and proposed new common-user infrastructure development.
- Supported development and delivery of Queensland’s tourism industry strategy to deliver new and enhanced tourism infrastructure, products and experiences across Queensland through the \$27.4 million Regional Tourism Recovery Program, including supporting:
 - Mandingalbay Yidinji Aboriginal Corporation to progress preliminary plans for Stages 2 to 6 of an Eco Cultural Tourism Precinct at East Trinity Inlet in Cairns
 - Abbey Museum of Art and Archaeology to deliver a permanent universal designed grandstand with seating for up to 1000 patrons and new amenities as part of the Abbey Medieval Festival Site Redevelopment; and to deliver a new Art Gallery and café adjacent to the current Abbey Museum
 - rebuilding of the Binna Burra Lodge and 36 of the 42 cabins lost in the 2019 bushfires
 - construction of six luxury off-grid cabins at Pats Farm, adjacent to Lamington National Park
 - support Beef Australia to deliver Beef 2024 in Rockhampton and ensure longer-term future viability
 - Australian Workers Heritage Centre in Barcaldine to tell the story of the original Tree of Knowledge and its descendent the Young-un
 - Gudang Yadhaykenu Aboriginal Corporation to identify a viable pathway for tourism experiences and management at Pajinka (Cape York), the northernmost tip of Australia.

Objective

Maximise benefits of tourism, major sport and cultural events to realise Queensland's economic and high-performance sporting potential



Performance indicator

Return and growth of Queensland's visitation numbers

Achievements

- Continued delivery of the \$3.5 million Great Barrier Reef Education Experience Program, supporting 450 excursions and enabling over 22,000 students to undertake educational reef experiences in the Great Barrier Reef since the start of the program.
- Partnered with industry to deliver 50 projects under the Tourism Experience Development Fund that supports new and enhanced tourism products and experiences that refresh existing products and experiences, diversify the tourism offering in regions, and improve customer experience. Five projects were delivered in 2022–2023.
- Developed a Strategic Mega and Major Events Framework and pipeline of events to 2032.
- Secured eight FIFA Women's World Cup 2023 matches to be played at Suncorp Stadium and progressed preparations for Brisbane's broader hosting role, including delivery of FIFA Fan Festival.
- Invested \$20 million over three years in the state-wide Queensland Music Trails to drive domestic and international visitors to regional destinations with itineraries linking music events, and local tourism, art and cultural experiences.
- Co-funded, with TEQ, DestinationQ during Tourism Week which brought together professionals from across the Queensland tourism industry to recognise achievements, discuss opportunities, and celebrate collective successes.

Objective

Support the creation of a diverse, productive and sustainable economy with increased opportunities for women, Indigenous peoples and business – especially in the regions



Performance indicator

Increased percentage (of the total Queensland tourism offering) of Indigenous, adventure, nature-based and ecotourism experiences

Achievements

- Supported the development of new and sustainable Indigenous tourism products and experiences that will encourage high value travellers to visit Queensland through the \$7 million Growing Indigenous Tourism in Queensland Fund.
- Implemented the Our Country Advisory Service to provide targeted support, advice, toolkits, and voice to emerging and established Indigenous tourism operators, sectoral aligned businesses, and community owned organisations. Provided support to more than 250 Indigenous businesses through guidance and referral pathways, with more than 185 of these businesses assisted to grow and progress through the discovery phase.
- Under the Accessible Tourism Queensland project, provided an assessment report, toolkit and six face-to-face workshops for six regions: Brisbane, Gold Coast, Sunshine Coast, Cairns, Fraser Coast and the Outback.
- Our Young Tourism Leaders delivered 70 school presentations to encourage and inspire young people to consider a career in the tourism industry, engaging with 12,700 students across Queensland.
- Cooloola Great Walk Indigenous Land Use Agreement registered with National Native Title Tribunal and Cultural Heritage Management Agreement executed between the State and the Kabi Kabi People aiding the movement of the project towards the delivery of eco-accommodation facilities and other ecotourism activities along the trail.

Advancing Queensland through Innovation

The objective of the service area is to drive economic growth and job creation through innovation in our traditional and emerging strengths, harnessing Queensland’s research strengths and entrepreneurship to encourage new industries, and use new technology, new skills, capital and ideas to support business and industry creation, global connections and growth.

| Service standard | 2022–2023 Target/Est. | 2022–2023 Actual |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------|
| Effectiveness measures | | |
| Proportion of stakeholders who are satisfied with innovation and commercialisation consultative and engagement processes (overall satisfaction) | >85% | 89% |
| Percentage of the department’s Advance Queensland funding recipients satisfied with contract management services provided for related grant programs (overall satisfaction) | >85% | 94% |
| Ratio of investment leveraged as a result of Queensland Government funding invested ¹ | \$1:\$1.25 | \$1:\$1.44 |
| Efficiency measure | | |
| Average cost to administer \$1000 of grant funding ² | \$150 | \$100 |

Notes

1. The variance between the 2022–2023 Target/Estimate and 2022–2023 Actual is due to the revision of the programs captured in this measurement, with new programs such as Regional Futures and Private Sector Pathways now being included. The ratio of investment leveraged varies considerably depending on the number and nature of grant programs launched, therefore it is prudent to retain the current target of \$1:\$1.25.
2. The variance for this measure is dependent upon the number and nature of Innovation programs launched and/or administered, and the number of contract and investment management staff employed during the financial year. While the target is based on modelling and projections, it is difficult to predict the exact number and nature of grant programs launched and recipients administered that will be administered in the next financial year, which has resulted in a variance between the 2022–2023 Target/Estimate and 2022–2023 Actual.

Objective

Drive economic recovery and growth by delivering and attracting tourism and innovation investment to sustain and create Queensland jobs



Performance indicator

Estimated number of Queensland jobs supported through specific tourism and innovation projects

Achievements

- Released the *Advance Queensland Innovation for a Future Economy 2022–2032 Roadmap*. The roadmap builds upon the achievements of the Advance Queensland initiative since its inception in 2015 and sets out the direction, key priorities and initiatives to accelerate economic growth through innovation.
- Released *A Place to Innovate: Queensland Innovation Precincts and Places Strategy*, a 10-year plan to release the potential from the state’s innovation precincts and places—where knowledge, investment and talent come together to achieve great things.
- Continued the Advance Queensland Industry Research Fellowships program, with \$4.8 million awarded to support 16 fellows to partner with industry on research that addresses a commercial need, and can be translated for a practical benefit, in areas of priority for the Queensland economy.
- Continued to support innovation driven small to medium enterprises to commercialise innovative products and services and access new markets, through the Ignite Ideas Fund, and to position them for success and growth through the Ignite+ wraparound support program. A total of \$2.6 million was awarded to 22 startups and small businesses and 55 high-potential companies participated in range of support activities, including business skill development, mentoring, and industry and market connections.
- Implemented the Private Sector Pathways program to connect innovative Queensland businesses with corporates, providing a risk managed process to co-fund and pilot innovative solutions to commercial challenges. Launched three challenges, in partnership with Mater Education, Queensland Symphony Orchestra, and the Tourism division of the department, each resulting in a new contract for a Queensland business to address a unique challenge using local technology solutions.
- Committed \$150,000, through the Corporate Innovation Network initiative, to partner with the Queensland XR Hub and deliver up to three immersive technology pitch events supporting the extended reality (XR) industry in Queensland. The first event held in June partnered with global beverage manufacturer Frucor Suntory.
- Provided ongoing support for innovation hubs throughout Queensland—including the Queensland Artificial Intelligence Hub, the Immersive Technologies (XR) Hub and the Agtech and Logistics Hub in Toowoomba—to drive collaboration and connection, build expertise, and increase uptake of emerging technologies.
- Implemented the State of Innovation project to develop rich data and insights to support evidence-based policy making and inform priority actions.
- In partnership with TAFE Queensland, continued to fund the Queensland Future Skills Partnership pilot to deliver 12 skill sets and 10 micro-credentials targeting existing workers in the resources

sector to upskill in areas such as cyber security and autonomous systems. Expanded the program to include an aquabotics skill set for the agriculture and aquaculture industries.

- Efficiently managed the tenancies and facilities at The Precinct, Queensland's leading startup hub that brings startups, scaleups, the XR and artificial intelligence (AI) hubs, incubators and investors under one roof. Maintained a high occupancy level and a curated tenant mix, with a focus on the delivery of public events and industry partnerships.

Objective

Support the creation of a diverse, productive and sustainable economy with increased opportunities for women, Indigenous peoples and business – especially in the regions



Performance indicator

Rate of participation from innovators and entrepreneurs in priority cohorts – including women, First Nations and regional

Achievements

- Completed a formal evaluation of the *Deadly Innovation Strategy* to understand the effectiveness of Deadly Innovation, and to generate insights to improve the future design and performance of programs to ensure an inclusive approach to innovation and economic growth.
- Continued to deliver the *Deadly Innovation Strategy*, establishing new industries and digital jobs on Country, and supporting commercial pathways for Indigenous businesses and innovators to achieve success, broaden access to existing opportunities, and provide opportunities to secure funding for innovative businesses created, led and managed by Aboriginal and Torres Strait Islander peoples. This includes the successful digital transformation projects in Cherbourg and Palm Island which will be rolled out to other Aboriginal and Torres Strait Island communities.
- Enabled female founders to grow and scale their innovative Queensland businesses by launching the Backing Female Founders program, including:
 - Accelerating Female Founders program providing over \$900,000 to 11 business support programs delivering a diverse range of support initiatives for Queensland female founders with innovative businesses, including accelerators, pre-accelerators, mentoring and business skills development
 - Female Founders Co-Investment Fund that supports female founded businesses undertaking a new pre-seed or seed capital raise.
- Extended the Queensland Connects regional entrepreneurship acceleration program to support regional leaders to develop a detailed understanding of local strengths, address key challenges, and unlock opportunities that will connect and grow their respective regions.
- Supported the scaleup of high-growth-potential enterprises through a range of initiatives, including creating a dedicated Scaleup Support LinkedIn Group that connects a cohort of high growth potential innovation driven enterprises with opportunities, events and support.
- Developed and delivered a diverse calendar of events to create connections between ecosystem stakeholders, including government, startups, scaleups, investors, universities and corporates to explore and enable innovation.
- Continued to deliver the Regional Futures initiative to ensure our regional innovators and entrepreneurs can contribute to Queensland's future innovation economy and jobs growth by backing our regions' competitive advantages and investing in collaborative projects, innovative ecosystem development, and events and activations. This included providing \$810,000 under the Collaborative Projects Fund to five collaborative projects.
- Continued to provide leadership to the innovation ecosystem through the appointment of Queensland's fifth Chief Entrepreneur, Ms Julia Spicer OAM, our first regionally based Chief Entrepreneur.

- The Office of the Queensland Chief Entrepreneur (OQCE) delivered a range of events and initiatives that showcased Queensland innovation, attracted capital, encouraged collaboration and created connections across the ecosystem through a partnership model, including:
 - hosting the 2023 BiiG Network Innovation for Impact Festival, a pre-eminent learning opportunity to build innovation capability across the Queensland public service
 - partnering with the Department of Environment and Science to deliver the Low Carbon Accelerator Program to assist Queensland industries to transition to a low carbon economy and launched the Beyond Cups Innovation Challenge, which aims to make a lasting impact on Queensland’s environment by supporting sustainable solutions to transform the way we make, reuse and recycle coffee cups and containers. The Low Carbon Accelerator Program supported the development of 22 innovative companies to accelerate innovative low carbon solutions to the market
 - partnering with the Innovation Advisory Council to deliver the inaugural Women’s Investment Summit for 100 women’s advocates from across the nation to bring focus, understanding and action to address challenges and promote opportunities to advance the economic participation of women through entrepreneurship and investment
 - supporting the delivery of Something Fest, Australia’s largest innovation festival which included the inaugural delivery of the OQCE’s innovation event SomethingX
 - supporting innovative Queensland companies to attend globally renowned innovation events, including 10 companies to attend London Tech Week 2023 in partnership with Startup Catalyst, three companies to attend BIO 2023 in partnership with Life Sciences Queensland, and 20 innovators to attend evokeAG 2023 in Adelaide, South Australia, in partnership with the Department of Agriculture and Fisheries.

Sport and Recreation

The objective of this service area, which is delivered collaboratively across two divisions (Sport and Recreation and the QAS) is to lead the sport and active recreation industry to support Queenslanders to participate through quality infrastructure and local environments, and by supporting pathways to assist Queenslanders to reach their full sporting potential.

| Service standard | 2022–2023 Target/Est. | 2022–2023 Actual |
|----------------------------------------------------------------------------------------------------------------|-----------------------|------------------|
| Effectiveness measures | | |
| Level of overall customer satisfaction with Queensland Venues | 80% | 97% |
| Ratio of investment leveraged as a result of Sport and Recreation infrastructure funding invested ¹ | 20% | 29% |

1. The variance between the 2022–2023 Target/Estimate and the 2022–2023 Actual is due to the Minor Infrastructure Program’s (MIP) applicants contributing funding above the minimum contribution required during the period.

Objective

Maximise benefits of tourism, major sport and cultural events to realise Queensland’s economic and high-performance sporting potential



Performance indicators

Percentage of satisfied clients accessing precincts and venues

Achievements

- Inspired more Queenslanders to engage with sport and recreation through the success of our elite athletes by continuing to deliver the Emerging Athletes Program (EAP). In 2022–2023, this program approved eligible applications of 8026 young athletes, coaches and officials, and contributed to meeting costs related to attendance at state, national and international events, enabling their talent development.
- Through the School Sport Program, 20 state level organisations were supported to deliver projects that enhance the quality and quantity of school sport performance pathways, and create positive participation experiences—to increase opportunities for Queensland students (including people with disability, emerging athletes, coaches and officials).
- Through our active precincts and venues, we directly delivered safe and quality programs and events during 2022–2023, including the following highlights:
 - provision of service to more than 500,000 people who utilised or visited our venues
 - opened two new gymnasiums in the Gold Coast and Townsville Precincts
 - hosted 45 regionally significant events with over 63,650 patrons—such as the Turf Games on the Gold Coast, Rugby Australia Women’s Rugby Sevens in Toowoomba and the Festival of Athletics in Townsville
 - delivered more than 4000 events in total.
- In June 2023, work was completed on the Sunshine Coast Recreation Precinct’s \$9 million new leisure centre, including two multipurpose indoor courts, two female-friendly changerooms and amenities, café and carpark. This work will help support displaced users of Caloundra Indoor Stadium during its planned four-month closure from July 2023.
- Completed and officially opened the Fitzroy Football Club Limited (Brisbane Lions) home ground, Brighton Homes Arena—home to the Brisbane Lions Women’s team.
- Consulted with Queensland’s sport and recreation ecosystem to understand the current pathways landscape to inform development of a new Pathways Blueprint, as an overarching framework to support upcoming talent and encourage lifelong sport and recreation participation.
- Piloted a range of programs to support growth of the Queensland SportsTech industry in the lead up to Brisbane 2032 and beyond. These programs, based on stakeholder consultation, included:
 - Sport Xccelerating Growth Pilot—supported five Queensland companies with innovative solutions in the SportsTech industry to fast-track their growth and export ability. The bespoke program provided expert advice and mentoring and business connections through an international SportsHub network
 - SportX Connect—over 420 stakeholders attended four SportX Connect events, bringing together international, national and local SportsTech stakeholders, with 92 per cent of attendees

gaining actionable strategic or operational insights to improve their business

- Future Anything: Big Ideas Challenge—two pilot programs in 2022–2023 targeted the next generation of SportsTech trailblazers by engaging school students and teachers in the Future Anything: Big Ideas Challenge. Over 200 participants from eight schools across Cairns and the Gold Coast attended, with a 30 per cent increase in students identifying SportsTech as a preferred career path over the course of the programs.
- Commenced delivery of the three-year \$38 million MIP with 91 shovel-ready projects funded to a value of \$16.36 million through Round 1. Through MIP, the department will help industry deliver new, upgraded and end-of-life replacement infrastructure projects/works that enhance accessibility, safety and inclusiveness, and create community participation opportunities through the provision of spaces.
- Commenced delivery of the \$81 million joint Federal-State funded Community Recreational Assets Recovery and Resilience Program (CRARRP), with funding provided to deliver 196 projects/sites across 20 local government areas to repair and restore facilities following the South East Queensland significant weather events of 2021–2022. Sport and Recreation division is directly leading delivery of works of 38 of the 196 projects/sites.
- Continued delivery of capital projects to implement Government Election Commitments (2020) including: the \$54.3 million Stage 1 Browne Park redevelopment; \$18 million for the Craigslea State High School Volleyball Centre of Excellence; improvements and facility works at Somerset Hills State School and Grange Thistle Football Club; and the Mansfield electorate school lighting program.
- Took over delivery lead of the Tourism-funded construction of the 96 kilometre Wangetti Trail Project—from Palm Cove to Port Douglas through the world heritage listed Daintree Rainforest.

Objective

Enrich Queenslanders' way of life by delivering health and social outcomes through community sport and active recreation



Performance indicators

Proportion of adults who undertake sufficient physical activity

Proportion of children who undertake sufficient physical activity

Achievements

- Continued implementing the *Activate! Queensland* 10-year strategy to enrich the Queensland way of life through physical activity and provide more opportunities for Queenslanders of all ages and all abilities to be physically active.
- Assisted young Queenslanders to become physically active through the FairPlay voucher scheme. During 2022–2023, \$7.5 million was allocated to FairPlay to support the release of at least 50,000 vouchers for membership, registration or participation fees of eligible Queensland children aged 5 to 17, helping to reduce the financial barriers to participate in sport and recreation activities.
- Launched the First Nations Sport and Recreation Program, to increase the physical activity levels of Aboriginal and Torres Strait Islander peoples by enabling delivery of community-identified physical activity opportunities. Funding of \$979,000 was approved under Round 1 to support 26 projects delivered in 2022–2023, with further funding of \$1.5 million approved under Round 2 to support 37 projects to be delivered in 2023–2024.
- Launched and approved targeted funding of over \$5.09 million for 17 identified discrete communities through the Deadly Active Sport and Recreation Program, facilitating delivery of physical activity opportunities for Aboriginal and Torres Strait Islander peoples. The program delivers projects to address community-identified and prioritised physical activity needs, and supports delivery of quality and culturally appropriate physical activities to increase physical activity participation.
- Commenced delivery of the Torres Strait Community Sport and Recreation Program to enable culturally appropriate physical activities that address community-identified and prioritised needs, support appropriate physical activity participation, and provide a small grants program to support travel to competitions.
- Collaborated with Health and Wellbeing Queensland to deliver the ActiveKIT program to support innovative solutions within the active industry to increase inclusive physical activity opportunities for Queenslanders and contribute to system-wide capability improvements. Thirty-nine projects received funding of \$4.1 million during Round 1 and were implemented over the 2021–2022 and 2022–2023 financial years. These projects are now complete, with outcomes shared across industry. In Round 2, a further \$3.45 million funding was provided to deliver 38 innovative solutions to get Queenslanders moving.
- Launched the \$19 million Active Industry Base Fund (AIBF) 2023–2025 to help active industry organisations build and strengthen the capability of their activity or sector to service Queensland's current and emerging needs resulting in improved participation opportunities. In June 2023, the department approved funding to support 74 organisations through AIBF.
- Continued delivery of the Active Clubs program to assist not-for-profit local and regional sport and active recreation organisations to support volunteers and provide flexible and safe physical activity opportunities.

- Delivered the Active Industry Project Fund (AIPF) to improve the capability and capacity of industry organisations in Queensland. Twenty-two organisations received a total of \$950,000 to support operational efficiency and upskilling of their workforces (including volunteers).
- Introduced amendments to the *Major Sports Facilities Act 2001* to implement recommendations from the Stadium Taskforce Report and enable Stadiums Queensland to become more contemporary, agile and responsive.
- Provided sponsorship funding of over \$2.4 million, enabling 62 organisations to leverage community and major events/activities to enhance physical activity opportunities for Queenslanders.
- Served the community and industry—from grassroots to elite sporting—through successfully operating our precincts and venues to achieve:
 - delivery of 411,961 hours of instructor-led activity to support physical literacy of young people
 - successful delivery of an upgrade of the Gold Coast Recreation Precinct swimming pool
 - an overall 2022–2023 customer satisfaction rate of 97 per cent for our venues.
- Developed and announced the Youth Development Partnerships Fund (YDPF) —a new joint initiative with the Queensland Police Service (QPS). The YDPF will support youth crime prevention programs in locations across Queensland through sport and recreation activities, and improve physical and mental health outcomes amongst youth at risk of offending or already in conflict with the law.

Queensland Academy of Sport

| Service standards | 2022–2023 Target/Est. | 2022–2023 Actual |
|------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---------------------|
| Effectiveness measures | | |
| Percentage of Queensland athletes selected for national teams supported by the Queensland Academy of Sport ¹ | 25% | 34.4% |
| Co-contribution ratio of partnership investment to the Queensland Academy of Sport investment in grants research projects ^{2,3} | 1:1 | 4.85:1 |

Notes

1. The variance between the 2022–2023 Target/Estimate and the 2022–2023 Actual is attributed to the implementation of the QAS 2032 High Performance Strategy and a more targeted and rigorous sport investment framework. This has resulted in additional performance support resources being invested in athletes and sports who have the greatest chance of medalling.
2. The positive variance between the 2022–2023 Target/Estimate and the 2022–2023 Actual is due to several projects which have a greater than anticipated partnership value. This measure has been reported, since introduction into the *Service Delivery Statements* in 2016–2017, with the ratio figures incorrectly transposed. This has been rectified and is now reported correctly.

Objective

Maximise benefits of tourism, major sport and cultural events to realise Queensland's economic and high-performance sporting potential



Performance indicators

Increased medal success of Queensland athletes on the world stage.

Percentage of Queensland Academy of Sport (QAS) athletes selected for national teams.

Achievements

- Designed and delivered the Gen 2032 High Performance Coach Program, in partnership with national sporting organisations and the Australian Institute of Sport, to accelerate Australian high performance coach development and increase female representation in elite coach roles with a greater than 50 per cent female cohort.
- Continued support for regional talent through the statewide Youfor2032 program to identify and develop young Queensland talent with the potential to excel on the world stage at Brisbane 2032. To date, Youfor2032 has tested over 4000 athletes from 23 regional locations and South East Queensland, with 172 aspirants progressing to the next 12-month talent development phase of the program.
- Provided education for the parents of athletes selected for the Youfor2032 program through the QAS High Performance Parent Education program.
- Delivered the inaugural high performance sport conference, Ignite 2032, engaging more than 500 people across the high performance sport community.
- Developed the QAS inaugural Performance Partnerships Strategy to actively explore potential incoming sponsorship, partnership and philanthropic opportunities to support 750 QAS athletes and to underpin the 2032 High Performance Strategy, resulting in partnerships with a range of companies.
- Continued to support applied research, funding 34 collaborative research projects with 11 universities, including seven Queensland universities.
- Supported development of future skilled artificial intelligence and emerging technologies graduates, as part of a Queensland University Technology led consortium that was awarded two CSIRO Next Generation Graduates Program grants totalling \$7.36 million over four years, to optimise high performance sport.
- Supported opportunities for national high-performance programs to relocate to Queensland, and prepare medal winning athletes, by collaborating with key partners to design and deliver state of the art national training centres of excellence, including:
 - a new \$10 million state-of-the-art gymnasium, laboratory and elite athlete health suite at QSAC, Nathan and a new state-of-the-art gym and specialist athlete health suites at the Sleeman Sports complex
 - a new BMX Freestyle National Centre of Excellence at the Gold Coast
 - a new National Throws Centre of Excellence at QSAC, attracting national and international throwers to Queensland
 - a feasibility study to establish an Action Sports Centre of Excellence at the Gold Coast.

- Delivered Australia's first Athletes Insights survey, in partnership with state sports institutes and the Australian Institute of Sport, to more than 600 Queensland athletes, coaches and performance support staff. The independently led survey captured feedback on athletes lived experience in their daily training environment and results returned very high rates for athlete satisfaction with coaches (95 per cent) and trust of their QAS performance support teams (97 per cent).
- Provided additional annual direct sport investment funding totalling \$15.6 million across 20 QAS supported sports with 86 per cent of total QAS budget directed to frontline service delivery.
- Partnered with the Australian Olympic Committee to deliver the Olympics Unleashed program to schools across Queensland and other states around the country. The program inspires the next generation of athletes by taking athletes into the classroom to share their stories with students and encourage them to pursue their passions. To date, Olympics Unleashed has visited 170,898 students at 1131 Queensland schools, with 145 QAS athletes participating as ambassadors.
- Directly supported QAS athlete wellbeing by ensuring all have comprehensive life plans in place that incorporate career and education, training and skills development, community engagement, mental health support, and life after sport.

Brisbane 2032 Legacy

- Establishment of the Brisbane 2032 Olympic and Paralympic Games Legacy Committee in July 2022, consisting of 12 community members whose role is to represent the broad views and interests of communities to ensure the legacy of hosting Brisbane 2032 benefits all of Queensland.
- Appointment of a consultancy consortium in August 2022, led by Queensland-based Urbis, to assist in the development of the Legacy Strategy.
- Delivery of the Hopes and Dreams online survey between December 2022 and March 2023, which invited the community and industry to think about ways in which our region could be made even better by 2042, with over 12,000 ideas shared from nearly 4000 people all over Queensland, Australia and beyond.
- Delivery of the Brisbane 2032 Legacy Forum in March 2023, attended by 500 community and business leaders, sports stars and youth representatives, with another 1000 ideas generated to help shape the Brisbane 2032 Legacy Strategy.
- Release of *Elevate 2042: The Brisbane 2032 Olympic and Paralympic Games Legacy Consultation Paper* and Survey which sought feedback on the draft vision, themes and focus areas of the Legacy Strategy, with nearly 500 people sharing around 2000 practical ideas and suggestions to help deliver legacy themes and focus areas.
- Delivery of a community breakfast in Cairns in May 2023 as part of the Far North Queensland Regional Parliament sitting, providing the Cairns community with an opportunity to learn more about legacy planning for Brisbane 2032.
- An extensive stakeholder engagement program with Queensland Government departments and agencies, Games Delivery Partners, regional legacy groups, community and industry stakeholders to inform the development of the Legacy Strategy and ensure ongoing engagement for delivery of the Legacy Strategy.

PART THREE

Our future priorities

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Our future priorities

Our priorities in delivering benefits for Queenslanders in 2023–2024 are highlighted in the *DTIS Strategic Plan 2023–2027* through our refocused strategic objectives:



Drive economic transition and innovation

New and diverse business opportunities are enhancing our Queensland lifestyle and creating sustainable jobs of the future.



Happy, healthy, performing people

Our communities are active and have access to a breadth of sport and recreation opportunities.



Inclusive and connected

Queensland is inclusive and well-connected regionally and globally and has increased opportunities for women, people with disability and Indigenous peoples and businesses.

Employer of choice

Our inclusive, diverse, passionate professionals provide outstanding expertise in a workplace that champions their wellbeing.

Tourism Industry Development

- Continue to implement Phase 1 (2023–2025) of the *Towards Tourism 2032: Transforming Queensland's visitor economy future* strategy focusing on growing industry and building foundations for future growth.
- Continue to deliver accessible tourism initiatives to help the state's industry better cater to visitors of all abilities and provide greater destination experiences for all holiday makers in Queensland.
- Continue to deliver the \$100 million Attracting Aviation Investment Fund, in partnership with the private sector, to secure more direct international flights into Queensland to grow our international visitor economy.
- Continue to attract major events to Queensland, including hosting of the FIFA Women's World Cup 2023 and World Triathlon Multisport Championships.
- Continue to support development of new tourism infrastructure and experiences through funding programs such as the Regional Tourism Recovery Program, Marine Infrastructure Package, Activate Ecotourism Infrastructure Fund and a new \$15 million fund targeting tourism infrastructure and experience development in priority areas.

Advancing Queensland through Innovation

- Strengthen the *Advance Queensland Innovation for a Future Economy 2022–2032 Roadmap* initiative to drive innovation for economic growth by implementing a program to further leverage the capability of Queensland startups and small businesses.
- Continue to implement *A Place to Innovate: Queensland Innovation Precincts and Places Strategy 2022–2032*, a whole-of-government strategy to support Queensland’s innovation places to 2032 and beyond.
- Continue to support critical research and development and help businesses to commercialise products and services and access new markets through Advance Queensland programs.
- Deliver the Ignite Ideas Fund with Ignite+ wrap around support for recipients, to best position these high-potential companies for success and growth.
- Support the development and implementation of new research and industry programs, in partnership with the Department of Environment and Science.
- Continue the State of Innovation project to develop rich data and insights to support evidence-based policy making and inform priority actions.
- Continue delivery of the *Deadly Innovation Strategy*, supporting commercial pathways for Indigenous businesses and innovators to achieve success, broaden access to existing opportunities and provide opportunities to secure funding for innovative businesses created, led and managed by Aboriginal and Torres Strait Islander people.
- Continue to support female founders through a range of programs to help maximise the number of inspirational women involved in Queensland’s innovation ecosystem.
- Support the network of technology hubs to showcase and increase uptake of emerging technologies, including Queensland’s first Artificial Intelligence Summit.
- Consolidate, grow and position The Precinct, and Advance Queensland’s digital platforms, including LinkedIn and Dealroom, to enable startups and scaleups to connect, learn and collaborate.
- Continue the delivery of an annual calendar of targeted events at The Precinct with a focus on bringing business and the innovation ecosystem together for investment, collaboration, partnerships, learning and networking. This includes dedicated events for female and First Nations founders.
- Support scaleup of high-growth-potential enterprises, including strategic growth, capital raising, supply into government and corporates and export market development.
- Work with the Queensland Investment Corporation to implement the Queensland Venture Capital Development Fund to address the venture capital funding gap for early-stage, high growth innovative startups and develop more connected and coordinated support programs.
- Continue to accelerate regional economic growth through the Regional Futures initiative, including the Collaborative Projects Fund, programs that drive ecosystem development and capability, partnering with regional stakeholders on local events and activations, and establishing a framework to strengthen a network of innovation leaders across regional Queensland.
- Continue delivering the Private Sector Pathways Program which aims to solve corporate challenges with solutions generated by proven innovative Queensland small to medium enterprises and scaleups.
- Develop a procurement-related policy to stimulate the economy through improved innovation in government procurement including access for innovative suppliers.

Sport and Recreation

- Continue to implement *Accelerate 2022–2025* to enrich the Queensland way of life through physical activity and provide more opportunities for Queenslanders of all ages and all abilities to be physically active, and to enhance pathways for Queensland’s athletes, coaches, and officials.
- Ongoing collaboration with the active industry and investment to grow industry capability to meet Queenslanders’ needs.
- Deliver further rounds of the FairPlay program, providing vouchers to assist eligible children and young people to overcome cost as a barrier to sport participation.
- Continue delivery of the First Nations Sport and Recreation, and Deadly Active Sport and Recreation programs—supporting physical activity opportunities that empower Aboriginal and Torres Strait Islander peoples in Queensland.
- Provide responsive assistance to grassroots clubs and organisations through continued delivery of the Active Clubs Program.
- Continue to deliver ActiveKIT to support innovative solutions within the active industry to increase physical activity opportunities for Queenslanders and contribute to system-wide capability improvements.
- Progress delivery of the AIPF to support the active industry to deliver participation and physical activity opportunities to Queenslanders.
- Ongoing implementation of the AIBF to build and strengthen the capability of active industry organisations, and their activities, to ensure they can service Queensland’s current and emerging needs.
- Finalise and launch the Pathways Blueprint Framework—setting the direction and tone to enhance Queensland’s pathway environment, and identifying areas of improvement to ensure best practice opportunities are delivered.
- Continue to deliver the EAP in support of eligible young athletes, coaches and officials.
- Implement the YDPF in collaboration with the QPS, supporting new and existing youth crime prevention programs, as well as enabling the expansion of successful programs into new locations across Queensland.
- Deliver the SwimStart program to provide greater access to swimming lessons for eligible children aged 0–4 in a bid to improve water safety.
- Partner with the Local Government Association of Queensland and local government authorities across Queensland to identify and map suitable infrastructure for potential pre-Olympic training opportunities.
- Attract further world class events and provide quality spectator and fan experiences by investing in Stadium Queensland venues and adopting innovative sports technology.
- Inspire more Queenslanders to engage with sport and recreation through the success of our elite athletes.
- Enable community outcomes through safe, quality programs and events in active precincts and venues.
- Drive physical activity participation by championing an industry-leading network of sport and recreation infrastructure across Queensland.

- Continue to deliver new, upgraded and end-of-life replacement infrastructure projects/works through MIP to support community-based sport and recreation clubs and local government authorities to deliver new, upgraded and end-of-life projects.
- Complete handover of the Gold Coast Performance Centre (formerly known as the Runaway Bay Sports Super Centre) from the Department of Education to DTIS, to successfully transition a key state-owned asset in the runway to Brisbane 2032—for Queensland, Australian and International athletes.
- Complete delivery of the CRARRP by 30 June 2024, to successfully repair and restore weather-impacted South East Queensland facilities.
- Progress successful delivery of in-progress Government Election Commitments and related substantial capital works projects.
- Continue collaborating on programs to support growth of the Queensland SportsTech industry in the lead up to the 2032 Olympic and Paralympic Games, and beyond.

Queensland Academy of Sport

- Continue to implement the *2032 High Performance Strategy*—delivering the QAS vision of ‘Inspiring Extraordinary Sporting Success’ ensuring Queensland’s medal winning talent is best prepared for the world stage and positioning Queensland as an epicentre for sporting excellence.
- Optimise QAS supported athlete performance to enable Queensland’s best ever medal contribution to the Australian team at the Paris 2024 games.
- Deliver a range of initiatives that ensure athletes are effectively inducted; equipped with the skills to thrive; and enabled to be inspiring role models.
- Ongoing partnerships with sport organisations, schools, and universities to identify, develop and nurture Queensland’s future medal-winning athletes.
- Deliver programs to support, identify and develop current and future high-performance coaches and enable world-class outcomes at each pathway level.
- Align and integrate the QAS Performance Support Teams to deliver athlete plans and maximise the availability and performance of athletes.
- Identify and foster innovative partnerships across a range of industries to maximise high-performance outcomes.
- Ongoing refinement of QAS performance investment policy and framework to ensure resources are invested strategically, objectively and effectively to improve success.
- Collect, interpret and leverage data to enable better decisions and enable a data driven competitive advantage.
- Deliver efficient and effective business operations that are responsive, agile and respectful of high-performance environments.

Brisbane 2032 Legacy

- Develop and release the Brisbane 2032 Legacy Strategy in partnership with Games Delivery Partners, providing a framework for achievement of economic, social and environmental outcomes to ensure lasting benefits in the years leading up to Brisbane 2032 and the 10 years after as a result of hosting this once-in-a-lifetime event.
- Identifying and securing sources of funding for the delivery of the Legacy Strategy, developing an appropriate funding mechanism and associated governance to oversee the mechanism.
- Following release of the Legacy Strategy in late 2023, development of a series of implementation plans to support delivery of the strategy in the lead up to and following Brisbane 2032.

Employer of choice

The department continually strives to be an employer of choice by investing in our people and attracting and retaining a diverse range of skilled people who possess the right capabilities and attributes for today and the future. We aim to maximise our workforce composition and capability to achieve our business outcomes by:

- fostering a high-performing workplace culture that is passionate, innovative, respectful, inclusive and safe
- being a risk smart organisation where risk is understood and our workforce is empowered to safely engage with it
- prioritising employee wellbeing and engaging in flexible work options
- openly valuing contributions to our healthy workplace culture by acknowledging, celebrating and rewarding work accomplished and behaviours demonstrated.

PART FOUR

Our governance

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Our governance

Governance framework

Our corporate governance framework (the framework) establishes linkages between planning and performance, risk management and accountability processes. The framework is designed, along with our organisational structure, to enable our vision, purpose and objectives and outline our governance principles and practices to ensure compliance with legislative obligations, providing confidence in the delivery and integrity of our services. This includes compliance with our obligations under the *Financial Accountability Act 2009 (FAA)*, *Financial and Performance Management Standard 2019 (FPMS)* and *Public Sector Ethics Act 1994*.

Governance committees

As the Accountable Officer, the Director-General has overall responsibility under the *Public Sector Act 2022* (section 177) for the management, governance and operation of the department.

Executive Leadership Team

The Executive Leadership Team (ELT) is comprised of the department's executive leaders. Their role is to support and advise the Director-General.

The ELT is the department's peak decision-making and advisory body and is supported by four additional governance committees.

The ELT makes decisions and provides advice to the Director-General in relation to:

- strategic policy
- strategic planning and alignment
- corporate governance
- strategic workforce policy and planning
- performance management
- service delivery
- risk management.

Committee membership as at 30 June 2023:

- Director-General (Chairperson)
- Deputy Director-General, Tourism
- Deputy Director-General, Innovation
- Deputy Director-General, Sport and Recreation
- Chief Executive, Queensland Academy of Sport
- Deputy Director-General, Corporate Services
- Executive Director, Communications and Media

Audit and Risk Management Committee

The Audit and Risk Management Committee (ARMC) is an independent advisory committee reporting to the Director-General to assist in the effective discharge of responsibilities prescribed in the FAA, the FPMS and other relevant legislation.

The ARMC provides expertise and guidance on the effectiveness, efficiency and integrity of the department's arrangements for:

- enterprise risk management and internal controls
- financial stewardship and public accountability
- governance and ethical conduct
- compliance with legal obligations
- protection of departmental assets.

The ARMC also monitors the internal audit function to ensure it operates effectively, efficiently and economically. The ARMC is chaired by a professional external expert and convened four times during 2022–2023 (August and November 2022, and March and June 2023).

Key ARMC achievements for 2022–2023:

- Reviewed and endorsed the department's 2021–2022 financial statements.
- Reviewed and considered the Queensland Audit Office (QAO) External Audit Plan for the department for the financial year ending 30 June 2023.
- Reviewed and considered the 2022–2023 Internal Audit Plan for the department and monitored implementation of audit recommendations.
- Reviewed and endorsed the Internal Audit Charter 2022–2023 and reviewed the Internal Audit model.
- Endorsed the department's Information Security Annual Return.
- Reviewed and endorsed the ARMC Charter 2023–2024 and reviewed the annual ARMC performance.
- Considered the following strategic performance activities:
 - Integrity Framework
 - Fraud and Corruption Control Framework
 - Legislative Compliance Assurance Assessment
 - Information Security Management System (ISMS) Implementation Action Plan.

Committee membership and external members' remuneration details, as at 30 June 2023:

- Mr Peter Dowling AM – Independent Chairperson and Member, appointment from 1 November 2021 to 1 December 2024; remuneration: \$2400 (excluding GST) per meeting, maximum value \$12,000 (excluding GST) per calendar year; attended two meetings, then resigned.
- Mr Ian Rodin – Independent Chairperson and Member, appointed from 21 February 2023 to 21 February 2026; remuneration: \$4500 (excluding GST) per meeting, up to four meetings per annum; attended two meetings.
- Ms Karen Prentis – Independent Member appointment from 1 November 2021 to 1 November

2024; remuneration: \$1800 (excluding GST) per meeting maximum value of \$9000 (excluding GST) per calendar year, increased to \$2500 (excluding GST) per meeting, up to four meetings per annum, as at February 2023; attended four meetings.

- Mr Grant Mather – Independent Member, appointed from 1 May 2023 to 1 May 2026; remuneration: \$2500 (excluding GST) per meeting, up to four meetings per annum; attended one meeting.
- Mr Andrew Sly, Deputy Director-General, Sport and Recreation, and Deputy Director-General Corporate Services, Internal Member, appointed 25 March 2021 to 22 March 2023; attended three meetings.
- Ms Lea Diffey, Deputy Director-General, Innovation Division, Internal Member, appointed 27 September 2021 to 27 September 2023; attended three meetings.

Finance Committee

The role of the Finance Committee is to direct the department's financial strategy, provide oversight of financial operations and performance to assure its financial viability, and identify possible deviations and financial consequences.

The Finance Committee considers and provides advice to the Director-General and executive leaders on:

- financial oversight and accountability, and major budget and investment management decisions (including budget submission development)
- financial management and controls
- financial and procurement risks management
- strategic asset management
- savings and debt compliance and reporting
- strategic procurement plan and priorities
- significant financial transactions and complex procurements
- financing and proposed financing of significant departmental projects
- compliance with financial legislative responsibilities.

The Finance Committee meets a minimum of five times per year, or as otherwise determined by the Chairperson.

Committee membership as at 30 June 2023:

- Director-General (Chairperson)
- Deputy Director-General, Tourism
- Deputy Director-General, Innovation
- Deputy Director-General, Sport and Recreation
- Chief Executive, Queensland Academy of Sport
- Deputy Director-General, Corporate Services
- Chief Finance Officer.

Digital and Information Steering Committee

The Digital and Information Steering Committee (DISC) focuses on strategic management of information and technology resources to ensure new investments support the department's strategic plan and information security oversight. The DISC contributes to the efficient and effective operation of the department in alignment with the FAA, the FPMS, Information Standard 2 – ICT Resources Strategic Planning, and Information Standard 18 – Information Security.

The purpose of the DISC is to provide advice and guidance to the Director-General to ensure information and communications technology (ICT), information management, information security and related assets and investments support delivery of government priorities and departmental objectives.

Broadly, the DISC:

- directs and monitors DTIS departmental implementation of whole-of-government digital, ICT and IM (including recordkeeping) strategies, policies and standards
- oversees agency information security risk management activities, including:
 - at-risk ICT systems/applications and mitigation strategies to manage these
 - ISMS implementation
 - maintenance of a current, comprehensive Information Asset Register.
- monitors ICT service levels and account management activities, provided by Department of Agriculture and Fisheries Information and Technology Partners (DAF-ITP)
- reviews and approves significant ICT investment and projects (including the technology refresh of aging and end-of-support ICT assets)
- approves ICT reporting to the Queensland Government Customer and Digital Group, and publication of data to the public-facing whole-of-government ICT Dashboard.

The DISC meets every two months, or as otherwise determined by the Chairperson.

Committee membership as at 30 June 2023:

- Deputy Director-General, Corporate Services (Chairperson and Agency Security Executive)
- Chief Information Officer, DAF-ITP
- Deputy Director-General, Tourism
- Deputy Director-General, Innovation.

Work Health and Wellness Committee

The Work Health and Wellness Committee (WHWC) assists the Director-General and executive leaders to meet their legislative obligations and compliance with the *Work Health and Safety Act 2011*, *Work Health and Safety Regulation 2011*, codes of practice, and other safety guidance material.

The committee provides advice and guidance in relation to:

- identifying, assessing and resolving workplace health and wellbeing (WHW) trends and issues
- the development of policies and systems to mitigate WHW risks and promote best practice
- ensuring executive leaders and employees are informed of WHW policies, systems, initiatives, issues, trends and achievements

- implementing and promoting initiatives that:
 - promote physical and mental health of employees
 - protect workers and members of the public against physical and mental injury
 - prevent workplace bullying and harassment (including sexual harassment)
 - provide suitable injury management and return to work plans for employees following injury
 - prevent workplace hazards and risks, as much as is reasonably practical.
- consultation with employees on matters relating to health, safety and wellbeing
- enlisting senior management and key divisional champions to promote priority WHW initiatives across the department.

The WHWC meets quarterly, or as otherwise determined by the Chairperson.

Membership of the WHWC during 2022–2023 included 13 people from across all divisions and the Office of the Director-General. It is chaired by a representative from Human Resources within the Corporate Services division.

Consultative Committee

The Consultative Committee is established under the *State Government Entities Certified Agreement 2019* (the Agreement), to facilitate union and employee consultation on a broad range of human resource issues arising under the Agreement.

The committee provides the forum to engage with union representatives regarding matters relating to the Agreement, employment conditions, the organisational environment, and/or matters otherwise impacting (or likely to impact) the workforce, including:

- variation to the ordinary spread of working hours
- emerging workplace and employee matters, as they relate to the wellbeing of workers
- organisational change and restructuring
- workload management
- training
- flexible work arrangements
- workplace sustainability
- union engagement
- workforce data
- matters such as review of, changes to, or introduction of new workforce management policies.

The committee meets on a quarterly basis in December/January, April, July and October each year.

The Consultative Committee is chaired by the Deputy Director-General, Corporate Services and membership during 2022–2023 included two other representatives from Human Resources and a representative for Together Queensland.

Internal audit

Internal audit services are undertaken via an outsourced arrangement in accordance with the January 2020 Treasurer's Delegations under the FAA.

Ernst and Young (EY) provided internal audit services (including Head of Internal Audit) throughout 2022–2023. The responsibilities of Head of Internal Audit are delegated to the service provider by the accountable officer.

The department's internal audit function operates in accordance with an approved Internal Audit Charter incorporating professional standards and is focused on facilitating continuous improvement.

Key internal audit achievements for 2022–2023 include:

- completed six internal audit projects and issued final reports to the Audit and Risk Management Committee
- completed scoping and commenced fieldwork for five additional internal audit projects
- monitored and verified internal audit recommendations
- developed the 2023–2024 Internal Audit Plan, through consultation with the department's senior leadership to identify emerging risks and areas seeking assurance
- assisted management with ad-hoc requests and reviews of processes, documents and programs.

External assurance

The QAO undertakes financial and performance audits within the public sector.

In 2022–2023, the below audit report required action by DTIS.

QAO – Performance Audit Report – 9 May 2023, Growing ecotourism in Queensland (Report 12: 2022–2023) was tabled in Parliament on 9 May 2023 and focused on whether the state's tourism and environmental entities are effectively developing sustainable ecotourism in Queensland. The department is committed to becoming a global leader in sustainable tourism and ecotourism experiences, and supports further clarity through the development of an overarching Queensland Government policy.

Risk management

The department's Enterprise Risk Management Framework is based on the international risk management standard *AS/NZS ISO 31000:2018 and IEC 31010:2019* and aligns with *Queensland Treasury's Risk Management Guidelines* to enable departmental compliance with the Financial Accountability Act 2009.

The framework provides mechanisms to ensure risk management is an integral part of day-to-day decision-making, where risks are identified, assessed and treated in a systematic way. This involves a consistent approach for prioritising, escalating and responding to risks, regardless of their nature.

Enterprise risks are recorded on the Strategic Risk Register and includes fraud and corruption and information security risks.

Significant strategic risks and opportunities are identified as part of the department's annual strategic planning process. Strategic risks and opportunities are those that are trending as high divisional risks, multi-divisional risks or emerging risks with the potential to impact the whole department.

Divisions maintain operational, program and project risk registers which are reviewed and reassessed on a quarterly basis to assess risk profile and treatment statuses, and identify trends warranting attention, or when material environmental changes occur (for example, within the department or across industry). High and trending risks are reported to the ELT and ARMC on a quarterly basis.

Information Security Management System

The department has continued to mature its ISMS throughout 2022–2023. The department's ISMS policies, processes, procedures, work practices, behaviour, and planned activities have been maintained at the required levels, with support and guidance from DAF-ITP.

Key ISMS implementation achievements during the year included:

- implementing mandatory ISMS role holder training regarding the requirements for the Information Asset Register and Application Asset
- continual awareness of ISMS requirements through regular departmental internal communications and activities with DAF-ITP
- considering and implementing audit recommendations from three separate audits conducted on the department's ISMS
- information and cyber security training and awareness activities.

Information security attestation

During the mandatory annual Information Security reporting process, the Director-General attests to the appropriateness of the information security risk management within the department to the Queensland Government Chief Information Security Officer. The Director-General further notes that appropriate assurance activities are being undertaken to inform this opinion and the department's information security risk position.

Information release and open data

The department is committed to providing Queenslanders free and easy access to our information.

In accordance with the *Right to Information Act 2009*, the department's publication scheme ensures certain types of information are made publicly available and is published to the DTIS website: www.dtis.qld.gov.au/about-us/our-policies-and-plans/right-to-information/publication-scheme.

In addition to this, the department supports the whole-of-government *Open Data Policy Statement* by publishing suitably classified datasets through the Queensland Governance Open Data Portal.

Through the DTIS Open Data Strategy, we demonstrate our commitment to increasing the release of data we collect for reuse and repurposing, to provide new and exciting resources for the community.

The *DTIS 2021–2025 Open Data Strategy* is available on www.dtis.qld.gov.au.

As supplementary data to this annual report, the department has published 2022–2023 consultancy, overseas travel and language services expenditure data on the Open Data Portal at www.data.qld.gov.au.

Records management

The department has a comprehensive records management framework that is consistent with the *Public Records Act 2002*, the *Public Sector Act 2022* and the Queensland State Archives (QSA) Records Governance Policy. Departmental policies that allocate responsibilities for recordkeeping are in place.

Strategic Recordkeeping Enhancement (2022–2025) focuses on new ways to optimise and automate recordkeeping to minimise user effort and maximise continuity, security, accessibility and use. A new interface for the corporate eDRMS is being configured for the department.

There is an end-to-end recordkeeping service supporting business areas to develop an effective recordkeeping culture. Digital recordkeeping is enabled through use of the corporate eDRMS, automated capture of records, and the assessment of business systems for records compliance.

The Digitisation Disposal Policy supports digital recordkeeping by enabling the early disposal of paper records that have been digitised and are managed securely. Key legacy email records are being identified and captured into the corporate eDRMS. Identification of permanent and high value records for improved recordkeeping practices and risk mitigation is ongoing.

The records held in the corporate eDRMS have file structures with appropriate security markings and access controls according to the Information Security Policy. Regular audits of access controls are in place. There have been no security breaches of this system. Online eDRMS and records awareness training is available for all staff.

The department is using the QSA Archives Gateway to administer retrievals of files and access controls for permanent departmental records held at QSA. Storage and retrieval of paper records held by the department is managed and monitored; paper files are scanned for digital delivery.

Records are retained in accordance with the following approved retention and disposal schedules:

- General Retention and Disposal Schedule (GRDS) - QDAN 415 v.4 (2020)
- Tourism - QDAN 709 (2014)
- Gold Coast 2018 Commonwealth Games Coordination - QDAN 721 (2015)
- Gold Coast 2018 Commonwealth Games Corporation (GOLDOC) - QDAN 713 (2014)
- Sport, Recreation and Major Events - QDAN 696 (2013).

There is an active appraisal and disposal program, and permanent records are identified for transfer. Authorised disposal processes and controls are in place for physical and electronic records. During the reporting year, 243 boxes of time expired records were disposed of under approved disposal schedules.

Human Rights

Queensland's *Human Rights Act 2019* (the HR Act) provides the legal protection of 23 human rights. The HR Act's aim is to ensure respect for human rights is embedded in the culture of the Queensland public sector and requires public entities to act and make decisions in a manner compatible with human rights.

From 1 January 2020, individuals have a right to make a complaint if they believe their human rights have been limited by a public entity. Complaints are only able to be made for alleged breaches that occur after this date.

During 2022–2023, the department undertook to further the objectives of the HR Act through:

- implementation of the DTIS Human Rights Policy
- implementation of the DTIS Human Rights Impact Assessment Guidelines
- active participation in the Human Rights Interdepartmental Committee.

Details of reviews undertaken for compatibility with human rights

All legislation administered by the department has been reviewed to ensure compatibility with human rights.

Additionally, the department continues to review policies, procedures and decision-making frameworks to similarly assess human rights compatibility of these artefacts and the actions they prescribe.

Received human rights complaints

No human rights complaints were received by the department during 2022–2023.

PART FIVE

Working in DTIS

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Working in DTIS

Our people and culture

We are committed to building a workplace culture based on values and behaviours that:

- maintain a positive work environment that is safe, healthy, respectful and inclusive
- support the physical, psychological and social wellbeing of employees
- respect and receive everyone's contributions
- respond well to risk and uncertainty
- empower employees to be accountable for themselves and to each other
- demonstrate zero tolerance for disrespectful and unacceptable behaviour.

Through our actions and decisions, we demonstrate Queensland's public service values to create positive workplace experiences, high-functioning teams and a change resilient workforce.



**Customers
first**



**Ideas into
action**



**Unleash
potential**



**Be
courageous**



**Empower
people**

Our people are at the core of our business and during 2022–2023 we continued to build on the human resource management foundations by:

- investing in employee education and awareness introducing new online learning resources relating to workplace integrity, ethical decision-making, fraud awareness and corruption prevention
- developing a contemporary human resource policy document framework and introducing key resources relating to conflicts of interest, workplace behaviour, diversity and inclusion and employee grievances
- continued participation, as a White Ribbon accredited workplace, in domestic and family violence prevention initiatives
- maintaining the balance between whole-of-government savings and debt priorities and the workforce composition required for effective service delivery
- prioritising employee wellbeing through the delivery of mental health and wellness initiatives
- implementing the first phase of the public sector reform agenda including the introduction of the new *Public Sector Act 2022*.

Our people are our greatest resource, and this is demonstrated through our commitment to equity, diversity, respect and inclusion, a continuing program of mental health and wellness initiatives, embracing flexible ways of working, and promoting domestic and family violence awareness and support resources.

Workforce profile

| | FTE | Number (headcount) |
|-----------------------------------------------------------|--------|-----------------------|
| Total FTE for Department of Tourism, Innovation and Sport | 485.45 | 510 |

Minimum Obligatory Human Resources Information (MOHRI) FTE data for fortnight ending 30 June 2023

| Occupation Type | % (calculated on FTE) |
|---------------------------------|--------------------------|
| Frontline and frontline support | 75.23% |
| Corporate | 24.77% |

| Employment Type | % (calculated on FTE) |
|-----------------|--------------------------|
| Permanent | 74.46% |
| Temporary | 10.07% |
| Casual | 0.14%% |
| Contract | 15.33% |

Strategic workforce planning and performance

In 2022–2023, the department focused on continuing work health and wellbeing best practice, promoting ethical behaviours and aligning the department’s divisional structures to meet future needs.

The DTIS Strategic Workforce Plan 2023–2026 has been drafted around the five proposed themes with initiatives to be delivered over the life of the plan:

- Workplace Culture—a high-performing culture that is passionate, innovative, respectful, inclusive and safe
- Talent Management—attract and retain people with the right capabilities and attributes for now and the future
- Workplace Transformation—harness the opportunities and experiences brought about by the public sector reform
- Diversity and Inclusion—a diverse and inclusive workforce
- Capability Development—invest in our people for cultural capability, performance and productivity.

Diversity and inclusion

The department recognises the importance of a diverse and inclusive workforce that reflects the communities in which we live and operate. As part of building our intentional culture we:

- value diversity and promote inclusion, especially the unique qualities, attributes, skills and experiences our workers bring to the workplace
- will take a proactive approach to attracting and recruiting people of diverse backgrounds to broaden the skills, perspectives and experience across all business areas and the department as a whole
- define respectful and acceptable behaviour, decisions and language
- prevent, reduce and manage barriers which detract from achieving and maintaining our ideal workplace culture
- have zero tolerance of and eliminate unlawful discrimination, workplace bullying, sexual harassment and victimisation.

During 2022–2023, the department demonstrated its support of the *Queensland Public Sector Inclusion and Diversity Strategy 2021–2025* by:

- developing the Diversity and Inclusion Policy which outlines the department’s commitment to creating and maintaining a workplace where practices and behaviours embrace diversity and inclusion
- meeting the Public Sector Commission’s diversity target for women in leadership
- completing the annual Gender Equity Audit Report
- setting the 2023–2026 Diversity Targets and areas of focus to be actioned under the DTIS Strategic Workforce Plan, including the ambitious agency-specific target for women in leadership of 62.7 per cent as a positive step towards closing the gender gap.

| Gender | Number (headcount) | % of total workforce (calculated on headcount) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------------------------------------------|
| Woman | 320 | 62.75% |
| Man | 188 | 36.86% |
| Non-binary | 2 | 0.39% |
| Diversity Group | Number (headcount) | % of total workforce (calculated on headcount) |
| Women | 320 | 62.75% |
| Aboriginal and Torres Strait Islander peoples | 10 | 1.96% |
| People with disability | 13 | 2.55% |
| Culturally and Linguistically Diverse—Speak a language at home other than English (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages) | 9 | 1.76% |
| | Number (headcount) | % of total leadership cohort (calculated on headcount) |
| Women in leadership roles | 33 | 55% |

Agile and future focused

The department recognises that well-designed flexible and agile work is a significant driver of workforce diversity, inclusion, wellbeing and productivity.

The department is committed to supporting flexible work arrangements, with a broad range of options and considerations for employees who may require working arrangements outside of the traditional full-time work structure in an employer-provided workplace.

Flexible work arrangements create an adaptable workforce that is responsive to customer expectations and services. The department will continue to support the Queensland Government's pledged commitment to flexible work and the whole-of-government initiative known as 'FLEX CONNECT'.

Health and wellness

The department prioritises its commitment to creating healthy and safe workplaces, where our staff thrive and achieve their best. We actively engage with the Public Sector Commission's *Be healthy, be safe, be well* framework providing an integrated and proactive approach to health, safety and wellbeing.

Throughout 2022–2023, the department's WHWC has taken a broader approach to WHS with a focus on employee wellbeing in consideration of mental health, financial fitness and flexible work.

In 2022–2023, we reviewed our work health and safety policies, procedures, and guidelines to ensure best practices are in place.

Our Employee Assistance Program (provided by Benestar and Gallang Place) provides the department's employees and their immediate family members with free, confidential counselling sessions to help build strategies to improve mental health.

With community health so vital, and to help keep our staff healthy, the department participated in the annual influenza (flu) vaccination program. This program provided free flu vaccinations to employees wishing to get them. During the 2023 flu vaccination program, 192 vaccinations were administered to the department's employees.

The department also promoted and participated in the Darkness to Daylight walk which aimed to support those affected by domestic violence in Australia as well as the 2023 Corporate Games.

Since the introduction of the *Managing the risk of psychosocial hazards at work Code of Practice 2022*, the department has:

- refreshed the employee support information on the intranet and expanded on information about the Benestar support services that are available for all workers and their immediate families
- Implemented a psychological safety working group with a representation of employees from across the department whose aim is to develop strategies to improve psychological safety within DTIS
- commenced the delivery of the Advanced Mental Health Leadership Training Course with 22 senior leaders across the department participating
- scheduled Mental Health First Aid training in order to build a cohort of employees across the department who can recognise and respond to workers who may be struggling with mental illness

- delivered the Psychological Health and Safety Update workshop for all staff, through Work Health Safety Queensland
- actively promoted the *Managing the risk of psychosocial hazards at work Code of Practice* launched in April 2023.

Industrial and employee relations framework

The *State Government Entities Certified Agreement 2019* and the *Queensland Public Service Officers and Other Employees Award – State 2015* provisions apply to all employees except for Senior Executive Service and Senior Officers.

DTIS supports the Employment Security and Union Encouragement policies, applying the principles and practices of these policies in managing the department’s workforce.

Temporary employees are engaged as necessary to assist in supporting the achievement of business outcomes. The department continues to actively conduct reviews of non-permanent employment in accordance with Division 1 of the *Public Sector Act 2022* and *Directive 02/23 Review of non-permanent employment*. During 2022–2023, the department converted four employees from temporary to permanent employment status.

The department’s Consultative Committee promotes meaningful consultation between the department’s management and the union.

The committee deals with matters related to the *State Government Entities Certified Agreement 2019* or matters that impact on the department’s workforce.

In addition, Together Union is contacted out-of-session as needed.

Ethics and code of conduct

To support the department’s accountable and transparent culture, the DTIS Integrity Services Manager provides expert advice, policy review and coordinates investigation services in relation to ethics and integrity matters. A service level agreement is additionally maintained with the Department of State Development, Infrastructure, Local Government and Planning for the provision of specialist advice and services as required.

Integrity Services supports the department in:

- complaints management
- corrupt conduct assessment
- integrity advice
- contact with lobbyists
- gifts and benefits reporting
- public interest disclosures
- fraud and corruption prevention.

During the 2022–2023 financial year, the department received eight customer complaints; of which two required further action.

Early retirement, redundancy and retrenchment

During the period, no redundancy, early retirement or retrenchment packages were offered.

PART SIX

Financial performance

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Financial Performance

This financial summary provides an overview of the department’s financial performance for 2022–2023. Comprehensive financial performance information is provided in the financial statements included in Appendix 4 of this annual report.

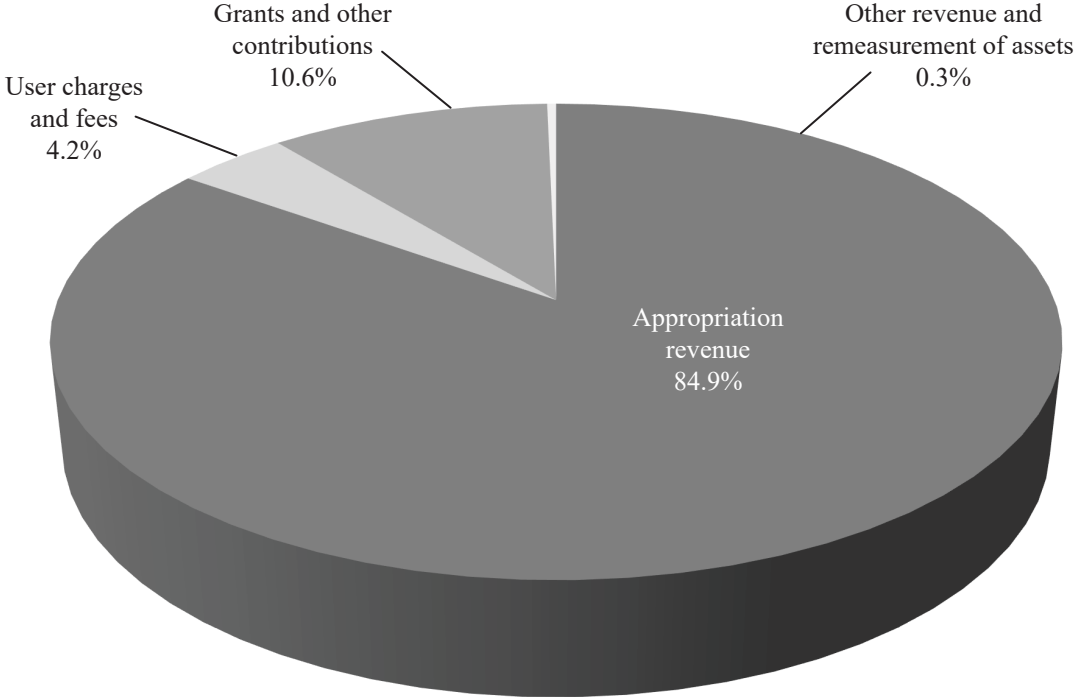
2022–2023 Statement of Assurance

In accordance with the FAA, the Chief Finance Officer has provided the Director-General with a statement that the department’s financial internal controls are operating efficiently, effectively and economically. The department actively manages its financial risks and liabilities and is financially well-positioned to meet its objectives, as outlined in the *DTIS Strategic Plan 2023–2027*.

Operating result

The department’s 2022–2023 operating result is a balanced budget position.

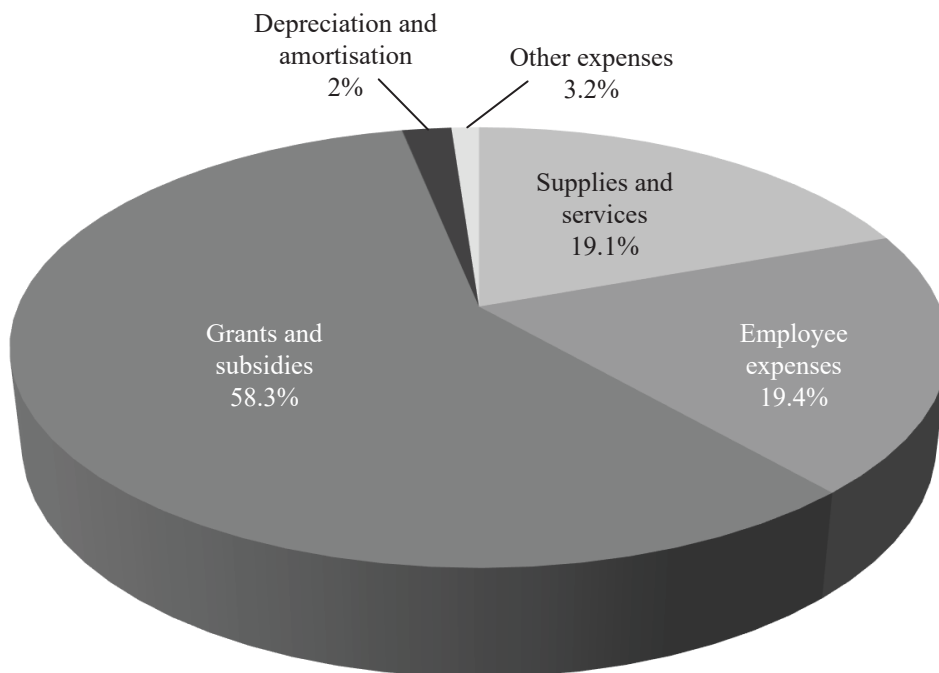
For the 2022–2023 financial year, the department was primarily funded by Parliamentary appropriations (departmental services revenue) of \$284.034 million (84.9 per cent), with the remaining funding of \$35.452 million (10.6 per cent) from grants and contributions, user charges and fees \$14.072 million (4.2 per cent) and the remainder from other revenue received by the department.



Expenses

For the 2022-2023 financial year, the department reported expenditure of \$334.693 million. The breakup of the expenditure is as follows:

- \$194.988 million (58.3 per cent) in grants and subsidies, including payments made to grants programs such as Queensland Music Trail, FIFA Women’s World Cup 2023, Community and CRARRP and various programs for Advance Queensland initiatives.
- \$65.043 million (19.4 per cent) in employee expenses.
- \$64.012 million (19.1 per cent) in supplies and services, including contractors and consultants.
- \$10.650 million (3.2 per cent) in other expenses, including depreciation and amortisation.



Assets

The department held assets to the value of \$304.512 million. The value of our assets by category:

| Assets | \$ Million | Assets % |
|-------------------------------|------------|----------|
| Property, plant and equipment | 272.185 | 89.4% |
| Receivables | 16.884 | 5.5% |
| Cash and cash equivalents | 6.469 | 2.1% |
| Other current assets | 4.766 | 1.6% |
| Right-of-use assets | 4.134 | 1.3% |
| Intangible assets | 0.075 | 0.1% |
| Total Assets | 304.512 | 100% |

Liabilities

The department held liabilities to the value of \$31.070 million. The value of our liabilities by category:

| Liabilities | \$ Million | Liabilities % |
|---------------------------|------------|---------------|
| Payables | 22.731 | 73.2% |
| Lease liabilities | 3.995 | 12.9% |
| Other liabilities | 2.280 | 7.3% |
| Accrued employee benefits | 2.063 | 6.6% |
| Total Liabilities | 31.070 | 100% |

Capital expenditure

The department made capital grant payments of \$82.7 million in 2022–2023. This includes expenditure for the CRARRP, Active Gameday projects, FIFA Women’s World Cup 2023, Local Community Sporting Infrastructure, Minjerribah Futures, Tourism Experience Development Fund and Drive It NQ. Additionally, DTIS made capital purchases of \$10.4 million in 2022–2023, consisting largely of capital works in progress for the Queensland Active Precincts, Wangetti Trail and upgrades to The Precinct startup hub.

Administered funds

Administered funds are those where a department does not have control but is charged with administering the funds efficiently and effectively on a whole-of-government basis.

During 2022–2023, the department administered appropriation revenues of \$187.7 million, and recognised grant payments to Tourism Events Queensland and Stadiums Queensland.

Outlook for 2023–2024

Operating budget

Total expenses are estimated to be \$536.1 million in 2023–2024. This primarily relates to grant program expenditure for the Action Plan for Tourism Recovery, Tourism Experience and Infrastructure Programs, Minjerribah Futures, 2023 Year of Accessible Tourism, Events Boost, Innovation for the Future Economy Advance Queensland initiatives, Browne Park redevelopment, Local Community Sporting Infrastructure programs and delivery of approved projects and new initiatives under *Activate! Queensland 2019-2029*, including funding to support the CRARRP.

Capital expenditure

The 2023–2024 budget for total capital outlays is estimated to be \$246 million, consisting of a spend on capital purchases and capital grants which help build a strong and sustainable tourism industry, provide investment in our community to enrich the Queensland way of life through sport and active recreation, and support tourism and sport and active recreation industries recovering from the impacts of natural disasters.

Total capital purchases in 2023–2024 are expected to be \$27.1 million, and includes:

- \$17 million provided for the Queensland Active Precincts to enhance existing state-owned sport and active recreation facilities at the Gold Coast, Sunshine Coast and Townsville, to deliver quality experiences that inspire physical activity.
- \$10 million allocated to deliver the Wangetti Trail, a 94-kilometre walking and mountain bike trail from Palm Cove to Port Douglas, with public and eco-accommodation facilities.

Total capital grants in 2023–2024 are expected to be \$218.9 million, and includes:

- \$53 million for the CRARRP to support sport and recreation organisations with the ongoing repair and maintenance of equipment and facilities damaged from the Southeast Queensland rain and flooding event in early 2022.
- \$33.6 million for Browne Park Redevelopment Stage 1 including building a contemporary 3500 seat grandstand, public amenities, food and beverage outlets, media and coach facilities, and increasing the ground capacity.
- \$26.4 million for the Local Community Sporting Infrastructure Program to encourage Queenslanders to be more active, more often as well as working to increase health and wellbeing outcomes across the state in line with key government priorities.
- \$17.5 million for the Minjerribah Futures Program to progress the construction of Quandamooka Art Museum and Performance Institute (QUAMPI) and auxiliary infrastructure of the recreational trail.
- \$17.2 million for a Sports MIP to fund minor facility improvements that support increased opportunities for Queenslanders to participate in sport and active recreation.
- \$16.6 million under the Regional Tourism Recovery Program, to rebuild the heritage listed Binna Burra Lodge and cabins rooms on Mt Roberts.
- \$7.2 million for Drive it NQ to develop a permanent motorsport precinct within the Townsville region.

PART SEVEN

Appendices

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Appendix 1: Governance committees

| Board of the Queensland Academy of Sport | | | | | |
|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|------------------------------------------------|--------------------------------------------------|-----------------------------|
| Act or instrument | Not established under an Act. | | | | |
| Functions | To advise on the overall strategic direction of the QAS. | | | | |
| Achievements | <p>In 2022–2023, the QAS Board met six times with key achievements including:</p> <ul style="list-style-type: none"> • Oversight and strategic support for the continued delivery of the QAS <i>2032 High Performance Strategy</i>. • Hosted the IGNITE 2022 high performance sport conference. • Developed areas of focus and consideration to guide QAS performance investment. • Provided insights and guidance for QAS performance partnership with industry. • Provided critical advice on key governance issues such as athlete safeguarding. • Provided oversight and critical advice for the inaugural QAS clinical governance audit and implementation of recommendations. | | | | |
| Financial reporting | The board is an advisory body and does not have financial responsibilities. | | | | |
| Remuneration | Board members are remunerated according to the Queensland Government’s pre-existing remuneration arrangements as identified in the table below. | | | | |
| Position | Name | Meetings attended in 2022–2023 | Approved annual, sessional or daily fee | Approved subcommittee fees, if applicable | Actual fees received |
| Current Board | | | | | |
| Chairperson | Paula Robinson | 4 | \$195 | N/A | \$780 |
| Member | Renita Garard AM OLY | 6 | \$150 | N/A | \$900 |
| Member | Bridie Kean | 6 | \$150 | N/A | \$900 |
| Member | Sonya Ryan | 3 | \$150 | N/A | \$450 |
| Member | Shayne Gilbert | 5 | \$150 | N/A | \$750 |
| Member | Peter Blanch | 4 | \$150 | N/A | \$600 |
| Member | Laurie Malone | 5 | \$150 | N/A | \$750 |

| Innovation Advisory Council | |
|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Act or instrument | The Innovation Advisory Council (IAC) is not established under an Act. |
| Functions | <p>The purpose of the Innovation Advisory Council (IAC) is to provide independent expert advice on policy, activity, initiatives, partnerships and programs to accelerate entrepreneurship and innovation in Queensland, which will help grow an inclusive and sustainable Queensland economy and community to create globally competitive industries, businesses and jobs.</p> <p>The IAC reports to the Minister for Innovation (the Responsible Minister) and is supported by a Secretariat within by the OQCE.</p> |
| Achievements | <p>Key achievements for 2022–2023 include:</p> <ul style="list-style-type: none"> • Provision of independent expert advice to the Responsible Minister, the Government and innovation ecosystem stakeholders to accelerate innovation and entrepreneurship in Queensland. Policy planning and evaluation advice was specifically provided for the Innovation for a Future Economy Roadmap, Innovation Places Strategy, Female Founders, Capital pathways and the Commonwealth Entrepreneurs Program. This was in liaison with other associated Queensland Departments and agencies including QIC, Office of Queensland Chief Scientist and the Commonwealth Department of the Prime Minister and Cabinet, Industry Innovation and Science Australia, and AusIndustry. • Supporting the Queensland Chief Entrepreneur in their engagements across the ecosystem. • Collaboration in the planning of BIIG, SomethingX and the Global Entrepreneurship Congress 2023. • The Women’s Investment Summit was held in November 2022. Ongoing advocacy for women entrepreneurs continues. • Revision of the Terms of Reference and membership processes for the IAC in 2023. In June 2023, an open and transparent nomination process was launched to seek nominations for future membership to the IAC. • The six meetings held during the year were quorate with agendas and minutes shared with members. One of these meetings was held in Emerald in regional Queensland in August 2022. In April 2023, the IAC meeting was held in Logan. |
| Financial reporting | All operating and administrative costs associated with the body are paid for by the department’s core funding. The body’s costs are contained within the department’s financial statements, audited by the QAO annually. |
| Remuneration | All positions are voluntary. However, DTIS bears the cost of remunerating members for reasonable out-of-pocket expenses associated with meeting attendance. |

| Position | Name | Meetings attended | Approved annual, sessional or daily fee | Approved sub-committee fees if applicable | Actual fees received |
|---------------------------------|--------------------|--------------------------|------------------------------------------------|--------------------------------------------------|-----------------------------|
| Chairperson | Rowena Barrett | 6 | N/A | N/A | N/A |
| Member | Aaron Birkby | 6 | N/A | N/A | N/A |
| Member | Amelia St Baker | 4 | N/A | N/A | N/A |
| Member | Bronwyn Harch | 3 | N/A | N/A | N/A |
| Member | Christine Williams | 5 | N/A | N/A | N/A |
| Member | Dan Argent | 3 | N/A | N/A | N/A |
| Member | John Lee | 1 | N/A | N/A | N/A |
| Member | Julia Spicer | 6 | N/A | N/A | N/A |
| Member | Monica Bradley | 6 | N/A | N/A | N/A |
| Member | Natalie Cook | 1 | N/A | N/A | N/A |
| Member | Nick Guest | 6 | N/A | N/A | N/A |
| Member | Sue Johnson | 3 | N/A | N/A | N/A |
| Member | Wayne Gerard | 2 | N/A | N/A | N/A |
| Member | Andrew Hopper | 2 | N/A | N/A | N/A |
| No. scheduled meetings/sessions | 6 | | | | |
| Total out-of-pocket expenses | \$9068.45 | | | | |

| Brisbane 2032 Olympic and Paralympic Games Legacy Committee | |
|--------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Act or instrument | Not established under an Act |
| Functions | <p>Represent the specific interests and views of their respective communities/ sectors, and support the Chair, the Minister for Tourism, Innovation and Sport and Minister Assisting the Premier on Olympics and Paralympics Sport and Engagement by:</p> <ul style="list-style-type: none"> • participating in the development of the vision for legacy and the Legacy Plan • providing advice on key statewide legacy opportunities and priorities, including the prioritisation of legacy opportunities • assisting with strategies to encourage community participation and support, including involvement in community consultation activity throughout the state • sharing information to help inform decisions to be made by the Queensland Government in relation to the legacy programs • identifying partnership opportunities to leverage and maximise legacy outcomes that can be achieved from Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032) • advocating and promoting legacy programs and initiatives • providing guidance on actions to mitigate risk or treat issues, where required. |
| Achievements | <p>Key achievements for 2022–2023 include:</p> <ul style="list-style-type: none"> • Contributing to the development of the Brisbane 2032 Legacy Strategy through participation in targeted workshops and provision of feedback on Strategy documents. • Attendance and participation in the Brisbane 2032 Legacy Forum in March 2023. • Contributing to the awareness of the Brisbane 2032 Legacy planning process through promotion of public consultation activities including the Hopes and Dreams campaign (Dec-Mar 2023) and <i>Elevate 2042</i> consultation paper (June 2023), as well as individual-led industry and community engagement. |
| Financial reporting | NIL |
| Remuneration | NIL |

| Position | Name | Meetings attended | Approved annual, sessional or daily fee | Approved sub-committee fees if applicable | Actual fees received |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------------------------------------------|--------------------------------------------------|-----------------------------|
| Chairperson | Minister for Tourism, Innovation and Sport and Minister Assisting the Premier on Olympics and Paralympics Sport and Engagement | 5 | N/A | N/A | N/A |
| Deputy Chair and Member | Georgina Richters | 4 | N/A | N/A | N/A |
| Member | Diaswati Mardiasmo | 5 | N/A | N/A | N/A |
| Member | Wayne Gerard | 3 | N/A | N/A | N/A |
| Member | Imogen Ruyg | 3 | N/A | N/A | N/A |
| Member | Ingrid Proud | 5 | N/A | N/A | N/A |
| Member | Danya Hodgetts | 4 | N/A | N/A | N/A |
| Member | Ashleigh Morris | 5 | N/A | N/A | N/A |
| Member | Siwei (Samuel) Zhu | 5 | N/A | N/A | N/A |
| Member | Cameron Costello | 5 | N/A | N/A | N/A |
| Member | Cameron Pegg | 5 | N/A | N/A | N/A |
| Member | Sharon Boyce | 5 | N/A | N/A | N/A |
| Member | John Wagner | 2 | N/A | N/A | N/A |
| No. scheduled meetings/sessions | 2022–2023 <ul style="list-style-type: none"> • Committee Briefing 8 August 2022 • Meeting #1 19 September 2022 • Meeting #2 6 December 2022 • Meeting #3 22 February 2023 • Forum debrief 31 March 2023 | | | | |
| Total out-of-pocket expenses | \$4232 for accommodation and travel expenses for Committee members. | | | | |

| Suncorp Stadium Management Advisory Committee | |
|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Act or instrument | Not established under an Act. |
| Functions | The committee was established by and reporting to the commercial operator of Suncorp Stadium. It was established as a requirement of the Development Approval for the redevelopment of Suncorp Stadium and is required for stakeholder and community relations. |
| Achievements | <p>The committee continues to be a great asset in helping the Stadium customise its programs and operations to be considerate of local community needs and expectations.</p> <p>Some examples include:</p> <ul style="list-style-type: none"> • The committee worked with the Stadium Traffic Control Group to support the Traffic Management Plans and Event Management Plans for concerts during the year. • The committee supported a proposal for a temporary change to the Traffic Management Plan for the 2023 FIFA Women’s World Cup Tournament which included the approval of a community consultation plan to ensure any negative feedback was minimised and key messages were communicated to relevant stakeholders. • The committee also continued to represent community and business interest for those within the Suncorp Stadium Precinct. <p>The Stadium thanks the members of the committee for the time they devote on behalf of the local community.</p> |
| Financial reporting | N/A |
| Remuneration | Members are not remunerated. |

| Position | Name | Meetings attended | Approved annual, sessional or daily fee | Approved sub-committee fees if applicable | Actual fees received |
|---------------------------------|-------------------------------------------------------------------|--------------------------|------------------------------------------------|--------------------------------------------------|-----------------------------|
| Chairperson | Alan Graham | 4 | N/A | N/A | N/A |
| Member | Karen Dare | 4 | N/A | N/A | N/A |
| Member | Sarosh Mehta | 3 | N/A | N/A | N/A |
| Member | Amerson Stephenson | 4 | N/A | N/A | N/A |
| Member | Steve Rudlin | 3 | N/A | N/A | N/A |
| Member | Andrew Stephenson | 4 | N/A | N/A | N/A |
| Ex-Officio | Ward of Paddington Councillor | 4 | N/A | N/A | N/A |
| Ex-Officio | Ex-Officio Member Translink | 4 | N/A | N/A | N/A |
| Ex-Officio | Queensland Police Service Brisbane Central District | 4 | N/A | N/A | N/A |
| Ex-Officio | Queensland Fire and Emergency Services Area Command – Roma Street | 4 | N/A | N/A | N/A |
| Ex-Officio | Member for Cooper Ex-Officio Member | 1 | N/A | N/A | N/A |
| Ex-Officio | Queensland Ambulance Service Operations, Metro North | 3 | N/A | N/A | N/A |
| No. scheduled meetings/sessions | 4 | | | | |
| Total out-of-pocket expenses | Nil | | | | |

Appendix 2: Glossary

| Term | Definition |
|---------------|------------------------------------------------------------------------------|
| AIBF | Active Industry Base Fund |
| IAC | Innovation Advisory Council |
| AIPF | Active Industry Project Fund |
| ARMC | Audit and Risk Management Committee |
| ARRs | Annual report requirements for Queensland Government agencies |
| Brisbane 2032 | Brisbane 2032 Olympic and Paralympic Games |
| CRARRP | Community Recreational Assets Recovery and Resilience Program |
| DAF-ITP | Information and Technology Partners, Department of Agriculture and Fisheries |
| DISC | Digital and Information Steering Committee |
| DTIS | Department of Tourism, Innovation and Sport |
| EY | Ernst and Young |
| EAP | Emerging Athletes Program |
| eDRMS | electronic Document Records Management System |
| ELT | Executive Leadership Team |
| FAA | <i>Financial Accountability Act 2009</i> |
| FPMS | <i>Financial and Performance Management Standard 2019</i> |
| GST | Goods and Services Tax |
| HR Act | <i>Human Rights Act 2019</i> |
| ICT | Information and Communications Technology |
| IET | International Education and Training |
| ISMS | Information Security Management System |
| MIP | Minor Infrastructure Program |
| MOHRI | Minimum Obligatory Human Resources Information |
| OQCE | Office of the Queensland Chief Entrepreneur |
| QAO | Queensland Audit Office |
| QAS | Queensland Academy of Sport |
| QPS | Queensland Police Service |
| QSA | Queensland State Archives |
| QSAC | Queensland Sports and Athletics Centre |
| QSS | Queensland Shared Services |
| TEQ | Tourism and Events Queensland |
| WHW | Work Health and Wellbeing |
| WHWC | Work Health and Wellness Committee |
| YDPF | Youth Development Partnerships Fund |

Appendix 3: 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 | Page 4 |
| Accessibility | Table of contents | ARRs – section 9.1 | 2–3 |
| | Glossary | | 73 |
| | Public availability | ARRs – section 9.2 | 1 |
| | Interpreter service statement | <i>Queensland Government Language Services Policy</i> ARRs – section 9.3 | 1 |
| | Copyright notice | <i>Copyright Act 1968</i> ARRs – section 9.4 | 1 |
| | Information Licensing | <i>QGEA – Information Licensing</i> ARRs – section 9.5 | 1 |
| General information | Introductory Information | ARRs – section 10 | 5–8 |
| Non-financial performance | Government’s objectives for the community and whole-of-government plans/specific initiatives | ARRs – section 11.1 | 8 |
| | Agency objectives and performance indicators | ARRs – section 11.2 | 8 |
| | Agency service areas and service standards | ARRs – section 11.3 | 8 |
| Financial performance | Summary of financial performance | ARRs – section 12.1 | 61–64 |
| Governance – management and structure | Organisational structure | ARRs – section 13.1 | 13 |
| | Executive management | ARRs – section 13.2 | 9–10 |
| | Government bodies (statutory bodies and other entities) | ARRs – section 13.3 | 66 |
| | Public Sector Ethics | <i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 | 58 |
| | Human Rights | <i>Human Rights Act 2019</i> ARRs – section 13.5 | 52 |
| | Queensland public service values | ARRs – section 13.6 | 54 |

| Summary of requirement | | Basis for requirement | Annual report reference |
|-------------------------------------------------|-----------------------------------------------|---------------------------------------------------------------------------------------------------|-------------------------|
| Governance – risk management and accountability | Risk management | ARRs – section 14.1 | 49 |
| | Audit committee | ARRs – section 14.2 | 45–46 |
| | Internal audit | ARRs – section 14.3 | 49 |
| | External scrutiny | ARRs – section 14.4 | 49 |
| | Information systems and recordkeeping | ARRs – section 14.5 | 50–51 |
| | Information Security attestation | ARRs – section 14.6 | 50 |
| Governance – human resources | Strategic workforce planning and performance | ARRs – section 15.1 | 55 |
| | Early retirement, redundancy and retrenchment | Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2 | 59 |
| Open Data | Statement advising publication of information | ARRs – section 16 | 50–51 |
| | Consultancies | ARRs – section 31.1 | data.qld.gov.au |
| | Overseas travel | ARRs – section 31.2 | data.qld.gov.au |
| | Queensland Language Services Policy | ARRs – section 31.3 | data.qld.gov.au |
| Financial statements | Certification of financial statements | FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1 | 76 |
| | Independent Auditor’s Report | FAA – section 62 FPMS – section 46 ARRs – section 17.2 | 76 |

FAA Financial Accountability Act 2009

FPMS Financial and Performance Management Standard 2019

ARRs Annual report requirements for Queensland Government agencies

Appendix 4: Financial statements

Department of Tourism, Innovation and Sport
Financial Statements for the year ended 30 June 2023

Contents

Statement of Comprehensive Income
Statement of Financial Position
Statement of Changes in Equity
Statement of Cash Flows (including Notes to the Statement of Cash Flows)
Statement of Comprehensive Income by Major Departmental Services
Statement of Assets and Liabilities by Major Departmental Services
Notes to the Financial Statements
Management Certificate
Independent Auditor's Report

General information

The Department of Tourism, Innovation and Sport (the department) is a Queensland Government department established under the *Public Sector Act 2022 (formerly the Public Service Act 2008)* and controlled by the State of Queensland, which is the ultimate parent.

The head office and principal place of business of the department is Level 34, 1 William Street, Brisbane QLD 4000.

A description of the nature of the department's operations and its principal activities is included in the notes to the financial statements.

For information in relation to the department's financial statements please call 13 QGOV (13 74 68), email dtis.finance@dtis.qld.gov.au or visit the department's website <https://www.dtis.qld.gov.au>.

Department of Tourism, Innovation and Sport
Statement of Comprehensive Income for the year ended 30 June 2023

| | | 2023 Actual \$'000 | 2023 Original budget \$'000 | 2023 Budget variance* \$'000 | 2022 Actual \$'000 |
|-----------------------------------------------------|-------------|--------------------------|--------------------------------------|---------------------------------------|--------------------------|
| OPERATING RESULT | Note | | | | |
| Income | | | | | |
| Appropriation revenue | 3 | 284,034 | 408,453 | (124,419) | 408,707 |
| User charges and fees | 4 | 14,072 | 10,873 | 3,199 | 10,122 |
| Grants and other contributions | 5 | 35,452 | 7,081 | 28,371 | 7,275 |
| Other revenue | 6 | 1,117 | 63 | 1,054 | 3,275 |
| Total revenue | | 334,675 | 426,470 | (91,795) | 429,379 |
| Gains on disposal and remeasurement of assets | | 18 | - | 18 | 440 |
| Total income | | 334,693 | 426,470 | (91,777) | 429,819 |
| Expenses | | | | | |
| Employee expenses | 7 | 65,043 | 75,205 | (10,162) | 56,342 |
| Supplies and services | 8 | 64,012 | 64,797 | (785) | 55,993 |
| Grants and subsidies | 9 | 194,988 | 278,890 | (83,902) | 309,241 |
| Impairment losses | | 49 | - | 49 | 47 |
| Finance costs | | 122 | 55 | 67 | 71 |
| Depreciation and amortisation | | 6,685 | 5,986 | 699 | 6,080 |
| Other expenses | 10 | 3,794 | 1,537 | 2,257 | 4,380 |
| Total expenses | | 334,693 | 426,470 | (91,777) | 432,155 |
| Operating results from continuing operations | | - | - | - | (2,337) |
| OTHER COMPREHENSIVE INCOME | | | | | |
| Increase in asset revaluation surplus | | 45,978 | - | 45,978 | 7,730 |
| TOTAL OTHER COMPREHENSIVE INCOME | | 45,978 | - | 45,978 | 7,730 |
| TOTAL COMPREHENSIVE INCOME | | 45,978 | - | 45,978 | 5,393 |

* An explanation of major variances is included at Note 23.

The accompanying notes form part of these financial statements.

Department of Tourism, Innovation and Sport
Statement of Financial Position as at 30 June 2023

| | | 2023 | 2023 | 2023 | 2022 |
|--------------------------------------|------|----------------|----------------|----------------|----------------|
| | | Actual | Original | Budget | Actual |
| | Note | \$'000 | budget | variance* | \$'000 |
| | | | \$'000 | \$'000 | |
| Current assets | | | | | |
| Cash and cash equivalents | 11 | 6,469 | 398 | 6,071 | 47,621 |
| Receivables | 12 | 16,884 | 7,738 | 9,146 | 15,664 |
| Prepayments | | 4,766 | 8,793 | (4,027) | 3,049 |
| Total current assets | | 28,119 | 16,929 | 11,190 | 66,334 |
| Non-current assets | | | | | |
| Property, plant and equipment | 13 | 272,185 | 236,132 | 36,053 | 221,145 |
| Right-of-use assets | 16 | 4,134 | - | 4,134 | 4,432 |
| Intangible assets | | 75 | - | 75 | 7 |
| Total non-current assets | | 276,394 | 236,132 | 40,262 | 225,584 |
| Total assets | | 304,512 | 253,061 | 51,451 | 291,918 |
| Current liabilities | | | | | |
| Payables | 14 | 22,731 | 8,111 | 14,620 | 57,705 |
| Accrued employee benefits | 15 | 2,063 | 1,400 | 663 | 1,916 |
| Lease liabilities | 16 | 1,310 | 1,067 | 243 | 1,067 |
| Other liabilities | 17 | 2,280 | 1,411 | 869 | 2,788 |
| Total current liabilities | | 28,384 | 11,989 | 16,395 | 63,476 |
| Non-current liabilities | | | | | |
| Lease liabilities | 16 | 2,685 | 2,283 | 402 | 3,365 |
| Total non-current liabilities | | 2,685 | 2,283 | 402 | 3,365 |
| Total liabilities | | 31,070 | 14,272 | 16,798 | 66,841 |
| Net assets | | 273,443 | 238,789 | 34,654 | 225,077 |
| Equity | | | | | |
| Contributed equity | | 232,937 | - | 232,937 | 230,549 |
| Accumulated surplus/(deficit) | | (13,577) | - | (13,577) | (13,577) |
| Asset revaluation surplus | | 54,083 | - | 54,083 | 8,105 |
| Total Equity | | 273,443 | - | 273,443 | 225,077 |

*An explanation of major variances is included at Note 23.

The accompanying notes form part of these financial statements.

Department of Tourism, Innovation and Sport
Statement of Changes in Equity for the year ended 30 June 2023

| | Note | Contributed Equity \$'000 | Accumulated Surplus/(Deficit) \$'000 | Revaluation Surplus \$'000 | Total \$'000 |
|------------------------------------------------------------------|------|---------------------------------|--------------------------------------------|----------------------------------|-----------------|
| Balance as at 1 July 2021 | | <u>226,270</u> | <u>(11,240)</u> | <u>375</u> | <u>215,405</u> |
| Operating result | | | | | |
| Operating result from continuing operations | | - | (2,337) | - | (2,337) |
| Other comprehensive income | | | | | |
| Increase in asset revaluation surplus | | - | - | 7,730 | 7,730 |
| Total Comprehensive Income for the Year | | <u>-</u> | <u>(2,337)</u> | <u>7,730</u> | <u>5,393</u> |
| Transactions with Owners as Owners: | | | | | |
| Appropriated equity injections | | 12,771 | - | - | 12,771 |
| Appropriated equity withdrawals | | (8,492) | - | - | (8,492) |
| Net Transactions with Owners as Owners | | <u>4,279</u> | <u>-</u> | <u>-</u> | <u>4,279</u> |
| Balance as at 30 June 2022 | | <u>230,549</u> | <u>(13,577)</u> | <u>8,105</u> | <u>225,077</u> |
| Balance as at 1 July 2022 | | <u>230,549</u> | <u>(13,577)</u> | <u>8,105</u> | <u>225,077</u> |
| Operating Result | | | | | |
| Operating result from continuing operations | | - | - | - | - |
| Other comprehensive income | | | | | |
| Increase in asset revaluation surplus | | - | - | 45,978 | 45,978 |
| Total Comprehensive Income for the Year | | <u>-</u> | <u>-</u> | <u>45,978</u> | <u>45,978</u> |
| Transactions with Owners as Owners: | | | | | |
| Appropriated equity injections | 3 | 5,675 | - | - | 5,675 |
| Appropriated equity withdrawals | 3 | (3,415) | - | - | (3,415) |
| Balance transferred in from other Queensland Government entities | | 128 | - | - | 128 |
| Net Transactions with Owners as Owners | | <u>2,388</u> | <u>-</u> | <u>-</u> | <u>2,388</u> |
| Balance as at 30 June 2023 | | <u>232,937</u> | <u>(13,577)</u> | <u>54,083</u> | <u>273,443</u> |

The accompanying notes form part of these financial statements.

Department of Tourism, Innovation and Sport
Statement of Cash Flows for the year ended 30 June 2023

| | | 2023 | 2023 | 2023 | 2022 |
|----------------------------------------------------|------|-----------------|-----------------|-----------------|-----------------|
| | | Actual | Original | Budget | Actual |
| | Note | \$'000 | budget | variance* | \$'000 |
| | | | \$'000 | \$'000 | |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | |
| <i>Inflows:</i> | | | | | |
| Appropriation receipts | 3 | 250,362 | 408,453 | (158,091) | 442,164 |
| User charges and fees | | 14,876 | 10,818 | 4,058 | 6,977 |
| Grants and other contributions | | 33,949 | 7,081 | 26,868 | 9,101 |
| GST input tax credits from ATO | | 2,376 | 7,701 | (5,325) | 19,878 |
| GST collected from customers | | 22,340 | 904 | 21,436 | 1,312 |
| Prior year grants refunds | | 525 | - | 525 | 162 |
| QGIF claims recoveries | | 68 | - | 68 | 2,317 |
| Other inflows | | 526 | 63 | 463 | 796 |
| <i>Outflows:</i> | | | | | |
| Employee expenses | | (64,847) | (75,307) | 10,460 | (56,508) |
| Supplies and services | | (59,086) | (65,225) | 6,139 | (45,503) |
| Grants and subsidies | | (199,105) | (278,890) | 79,785 | (309,573) |
| GST paid to suppliers | | (20,892) | (7,731) | (13,161) | (19,745) |
| GST remitted to ATO | | (2,770) | (904) | (1,866) | (1,588) |
| Finance costs | | (122) | (55) | (67) | (71) |
| Other outflows | | (615) | (1,537) | 922 | (4,380) |
| Net cash provided by operating activities | | (22,415) | 5,371 | (27,786) | 45,338 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | |
| <i>Inflows:</i> | | | | | |
| Sales of property, plant and equipment | | 159 | - | 159 | 1,387 |
| <i>Outflows:</i> | | | | | |
| Payments for property, plant and equipment | | (10,436) | (18,386) | 7,950 | (15,682) |
| Payments for intangibles | | (69) | - | (69) | - |
| Net cash used in investing activities | | (10,346) | (18,386) | 8,040 | (14,295) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | |
| <i>Inflows:</i> | | | | | |
| Equity injections - appropriated | | 3,477 | 15,982 | (12,505) | 12,771 |
| <i>Outflows:</i> | | | | | |
| Equity withdrawals - appropriated | | (10,395) | (1,519) | (8,876) | (1,512) |
| Lease payments | | (1,473) | (1,082) | (391) | (807) |
| Net cash provided by financing activities | | (8,391) | 13,381 | (21,772) | 10,452 |
| Net decrease in cash and cash equivalents | | (41,152) | 366 | (41,518) | 41,494 |
| Cash and cash equivalents – opening balance | | 47,621 | 32 | 47,589 | 6,127 |
| Cash and cash equivalents – closing balance | 11 | 6,469 | 398 | 6,071 | 47,621 |

* An explanation of major variances is included at Notes 23.

The accompanying notes form part of these financial statements.

Department of Tourism, Innovation and Sport
Statement of Cash Flows for the year ended 30 June 2023

Notes to the Statement of Cash Flows for the year ended 30 June 2023

Reconciliation of operating result to net cash provided by operating activities

| | 2023 \$'000 | 2022 \$'000 |
|--------------------------------------------------------------------|-----------------|----------------|
| Operating deficit | - | (2,337) |
| <i>Non-cash items included in operating result:</i> | | |
| Depreciation and amortisation expense | 6,685 | 6,080 |
| Net (gains)/losses on disposal of property, plant and equipment | (12) | 1,131 |
| Net goods and service received below fair value | (20) | (17) |
| Impairment losses | - | 47 |
| Revaluation increment | - | (440) |
| Other non-cash items | 20 | (354) |
| <i>Change in assets and liabilities</i> | | |
| Increase/(decrease) in appropriation payable to Consolidated Fund | (33,672) | 33,457 |
| (Increase)/decrease in receivables | (4,135) | 1,180 |
| (Increase)/decrease in other current receivables | 4,346 | (4,300) |
| (Increase)/decrease in LSL levy reimbursement receivables | (284) | (21) |
| (Increase)/decrease in annual leave levy reimbursement receivables | (16) | (110) |
| (Increase)/decrease in prepayments | (1,716) | 6,207 |
| Increase/(decrease) in payables | 4,898 | 4,647 |
| Increase/(decrease) in accrued employee benefits | 147 | 486 |
| (Increase)/decrease in GST receivables | 1,054 | (143) |
| Increase/(decrease) in grants payable | 798 | (547) |
| Increase/(decrease) in other liabilities | (508) | 371 |
| Net cash provided by operating activities | <u>(22,415)</u> | <u>45,338</u> |

Changes in liabilities arising from financing activities

| 2023 | <i>Non-Cash Changes</i> | | | | <i>Cash Flows</i> | | Closing Balance \$'000 |
|-----------------------------|---------------------------|----------------------------------------|-------------------------------|-----------------|-------------------------|---------------------------|---------------------------|
| | Opening Balance \$'000 | Transfers due to MoG changes \$'000 | New leases acquired \$'000 | Other \$'000 | Cash Received \$'000 | Cash Repayments \$'000 | |
| Lease liabilities (Note 16) | 4,432 | - | 822 | 214 | - | (1,473) | 3,995 |
| Total | <u>4,432</u> | <u>-</u> | <u>822</u> | <u>214</u> | <u>-</u> | <u>(1,473)</u> | <u>3,995</u> |

| 2022 | <i>Non-Cash Changes</i> | | | | <i>Cash Flows</i> | | Closing Balance \$'000 |
|-----------------------------|---------------------------|----------------------------------------|-------------------------------|-----------------|-------------------------|---------------------------|---------------------------|
| | Opening Balance \$'000 | Transfers due to MoG changes \$'000 | New leases acquired \$'000 | Other \$'000 | Cash Received \$'000 | Cash Repayments \$'000 | |
| Lease liabilities (Note 16) | 5,239 | - | - | - | - | (807) | 4,432 |
| Total | <u>5,239</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(807)</u> | <u>4,432</u> |

Department of Tourism, Innovation and Sport
Statement of Comprehensive Income by Major Departmental Services for the year ended 30 June 2023

| | Advancing Queensland through Innovation | | Tourism Industry Development | | Sport and Recreation | | Total | |
|-----------------------------------------------------|--------------------------------------------|---------------|---------------------------------|----------------|----------------------|----------------|----------------|----------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Income | | | | | | | | |
| Appropriation revenue | 33,352 | 39,658 | 89,954 | 209,333 | 160,728 | 159,716 | 284,034 | 408,707 |
| User charges and fees | 2,085 | 1,873 | - | - | 11,987 | 8,249 | 14,072 | 10,122 |
| Grants and other contributions | 319 | 48 | 7,113 | 5,278 | 28,020 | 1,948 | 35,452 | 7,275 |
| Other revenue | 166 | - | 395 | 77 | 556 | 3,199 | 1,117 | 3,275 |
| Total revenue | 35,922 | 41,579 | 97,462 | 214,688 | 201,291 | 173,112 | 334,675 | 429,379 |
| Gains on disposal and remeasurement of assets | - | - | - | - | 18 | 440 | 18 | 440 |
| Total income | 35,922 | 41,579 | 97,462 | 214,688 | 201,309 | 173,552 | 334,693 | 429,819 |
| Expenses | | | | | | | | |
| Employee expenses | 11,558 | 10,623 | 9,417 | 8,833 | 44,068 | 36,887 | 65,043 | 56,342 |
| Supplies and services | 9,295 | 9,904 | 11,886 | 9,738 | 42,830 | 36,351 | 64,012 | 55,993 |
| Grants and subsidies | 14,489 | 20,194 | 75,789 | 195,978 | 104,710 | 93,070 | 194,988 | 309,241 |
| Impairment losses | 40 | - | 3 | 3 | 6 | 45 | 49 | 47 |
| Finance costs | - | - | - | - | 122 | 71 | 122 | 71 |
| Depreciation and amortisation | 359 | 1,038 | - | 1 | 6,325 | 5,041 | 6,685 | 6,080 |
| Other expenses | 181 | 135 | 365 | 419 | 3,249 | 3,825 | 3,794 | 4,380 |
| Total expenses | 35,922 | 41,894 | 97,460 | 214,972 | 201,310 | 175,290 | 334,693 | 432,155 |
| Operating results from continuing operations | - | (315) | 2 | (284) | (1) | (1,738) | - | (2,337) |
| OTHER COMPREHENSIVE INCOME | | | | | | | | |
| Increase in asset revaluation surplus | - | - | - | - | 45,978 | 7,730 | 45,978 | 7,730 |
| TOTAL OTHER COMPREHENSIVE INCOME | - | - | - | - | 45,978 | 7,730 | 45,978 | 7,730 |
| TOTAL COMPREHENSIVE INCOME | - | (315) | 2 | (284) | 45,977 | 5,992 | 45,978 | 5,393 |

Refer to Note 2 of the financial statements for a description of major departmental services.

Department of Tourism, Innovation and Sport
Statement of Assets and Liabilities by Major Departmental Services as at 30 June 2023

| | Advancing Queensland through Innovation | | Tourism Industry Development | | Sport and Recreation | | Total | |
|--------------------------------------|--------------------------------------------|----------------|---------------------------------|----------------|----------------------|----------------|----------------|----------------|
| | 2023 \$'000 | 2022 \$'000 | 2023 \$'000 | 2022 \$'000 | 2023 \$'000 | 2022 \$'000 | 2023 \$'000 | 2022 \$'000 |
| Current assets | | | | | | | | |
| Cash and cash equivalents | (3,009) | (1,203) | (3,548) | 28,812 | 13,026 | 20,013 | 6,469 | 47,621 |
| Receivables | 1,330 | 638 | 6,735 | 9,472 | 8,819 | 5,553 | 16,884 | 15,664 |
| Prepayments | 14 | 100 | 3,410 | 2,053 | 1,343 | 896 | 4,766 | 3,049 |
| Total current assets | (1,665) | (465) | 6,597 | 40,337 | 23,188 | 26,462 | 28,119 | 66,334 |
| Non-current assets | | | | | | | | |
| Property, plant and equipment | 1,885 | 1,635 | 2,012 | 1,509 | 268,289 | 218,000 | 272,185 | 221,145 |
| Right-of-use assets | - | - | - | - | 4,134 | 4,431 | 4,134 | 4,432 |
| Intangible assets | - | - | - | - | 75 | 7 | 75 | 7 |
| Total non-current assets | 1,885 | 1,635 | 2,012 | 1,509 | 272,498 | 222,438 | 276,394 | 225,584 |
| Total assets | 220 | 1,170 | 8,609 | 41,846 | 295,686 | 248,900 | 304,512 | 291,918 |
| Current liabilities | | | | | | | | |
| Payables | (1,677) | (375) | 4,330 | 37,306 | 20,077 | 20,773 | 22,731 | 57,705 |
| Accrued employee benefits | 361 | 363 | 266 | 289 | 1,436 | 1,265 | 2,063 | 1,916 |
| Lease liabilities | - | - | - | - | 1,310 | 1,067 | 1,310 | 1,067 |
| Other liabilities | 324 | 199 | 574 | 1,056 | 1,382 | 1,532 | 2,280 | 2,788 |
| Total current liabilities | (992) | 187 | 5,170 | 38,651 | 24,205 | 24,637 | 28,384 | 63,476 |
| Non-current liabilities | | | | | | | | |
| Lease liabilities | - | - | - | - | 2,685 | 3,365 | 2,685 | 3,365 |
| Total non-current liabilities | - | - | - | - | 2,685 | 3,365 | 2,685 | 3,365 |
| Total liabilities | (992) | 187 | 5,170 | 38,651 | 26,890 | 28,002 | 31,070 | 66,841 |

Refer to Note 2 of the financial statements for a description of major departmental services.

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1. Basis of financial statement preparation

1.1 General information

The Department of Tourism, Innovation and Sport (the department) is a Queensland Government department established under the *Public Sector Act 2022* (formerly the *Public Service Act 2008*) and controlled by the State of Queensland, which is the ultimate parent.

1.2 Compliance with prescribed requirements

The department has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's (QT) Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2022.

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

No new accounting standards were applied for the first time in these financial statements.

1.3 Presentation

Currency and rounding

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

Comparatives

Comparative information reflects the audited 2021-22 financial statements except where restated as necessary to be consistent with disclosures in the current reporting period.

Current/non-current classification

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

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the department does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

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

1.4 Authorisation of financial statements for issue

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

1.5 Basis of measurement

Historical cost is used as a measurement basis in this financial report except for land, buildings, and infrastructure which are measured at fair value.

1.6 The reporting entity

The financial statements include all income, expenses, assets, liabilities and equity of the department.

The Brisbane 2032 Coordination Office leads Brisbane 2032 Olympic and Paralympic Games whole-of-government portfolio planning and integration activities. The Brisbane 2032 Coordination Office sits within the Department of the Premier and Cabinet (DPC) reporting to the Premier and Minister for the Olympic and Paralympic Games. Where the department performs activities on behalf of the Brisbane 2032 Coordination Office, these transactions are reported by DPC and are not included in the department's financial statements. These are disclosed in Note 27 Agency transactions and balances.

2. Department objectives

The department's vision is that the lives of Queenslanders are enriched by our visitor and innovation economies and places, healthy and active lifestyles, and inspirational extraordinary sporting success.

The identity and purpose of the major departmental services undertaken by the department during the year are as follows:

| Major Departmental Services | Purpose |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Tourism Industry Development | Drive the return and the growth of a sustainable and competitive tourism industry, attracting capital investment and maximising the benefit of tourism and major events to boost Queensland's economy. |
| Advancing Queensland through Innovation | To drive economic growth and job creation through innovation in our traditional and emerging strengths, harnessing Queensland's research strengths and entrepreneurship to encourage new industries and using new technology, new skills capital and ideas to support business and industry creation, global connections and growth. |
| Sport and Recreation | Lead the sport and active recreation industry to support Queenslanders to participate through quality infrastructure and local environments, and by supporting pathways to assist Queenslanders to reach their full sporting potential. |

| 3. Appropriation revenue | Note | 2023 \$'000 | 2022 \$'000 |
|-----------------------------------------------------------------------------------------------------------------|------|----------------|----------------|
| Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result | | | |
| Budgeted appropriation receipts | | 408,453 | 377,073 |
| Lapsed appropriation revenue | | (158,091) | - |
| Treasurer's transfers | | - | 12,238 |
| Unforeseen expenditure | | - | 52,853 |
| Total appropriation receipts (cash) | | 250,362 | 442,164 |
| Plus: Opening balance of appropriation payable | | 39,490 | 6,033 |
| Less: Closing balance of deferred appropriation refundable to Consolidated Fund payable | 14 | (5,818) | (39,490) |
| Appropriation revenue recognised in statement of comprehensive income | | 284,034 | 408,707 |
| Reconciliation of payments from Consolidated Fund to equity adjustment recognised in contributed equity | | | |
| Budgeted equity adjustment appropriation | | 14,463 | 23,497 |
| Lapsed equity adjustment appropriation | | (21,381) | - |
| Treasurer's transfers | | - | (12,238) |
| Total equity adjustment receipts (payments) | | (6,918) | 11,259 |
| Plus: Opening balance of equity adjustment payable | | 6,980 | - |
| Plus: Closing balance of equity adjustment receivable | 12 | 2,198 | - |
| Less: Closing balance of equity adjustment payable | 14 | - | (6,980) |
| Equity adjustment recognised in contributed equity | | 2,260 | 4,279 |

Accounting policy - Appropriation revenue

Appropriations provided under the *Appropriation Act 2022* are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity.

Amounts appropriated to the department for transfer to other entities in accordance with legislative or other requirements are reported as 'administered' items in Note 24.

4. User charges and fees

| | | | |
|---------------------------------------|--|---------------|---------------|
| Revenue from contracts with customers | | | |
| Sale of services | | 2,341 | 1,498 |
| Sale of goods | | 6,388 | 4,459 |
| Other user charges and fees | | | |
| Property rental | | 5,139 | 4,164 |
| Other fees | | 204 | - |
| Total user charges and fees | | 14,072 | 10,122 |

Accounting policy - User charges and fees

Revenue from contracts with customers

Revenue from contracts with customers is recognised when the department transfers control over a good or service to the customer. The following table provides information about the nature and timing of the satisfaction of performance obligations, significant payment terms, and revenue recognition for the department's user charges under AASB 15 *Revenue from Contracts with Customers*.

| Type of goods or service | Nature and timing of satisfaction of performance obligations | Revenue recognition policies |
|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Provision of programs, activities and catering services | The department collects fees from provision of programs and activities primarily from school groups who attend the various recreation centres for structured outdoor education. The department also recovers costs such as ad-hoc charges from guests at its various centres and catering services provided at these locations. | Revenue is recognised in the accounting period in which the services are provided. The deposit or 15% of the total is lodged up to two years before the adventure camp and recognised as contract liabilities. |

| | 2023 \$'000 | 2022 \$'000 |
|------------------------------------------------|----------------------|---------------------|
| 5. Grants and other contributions | | |
| Other grants and contributions: | | |
| - Grants | 1,298 | - |
| - Contributions ¹ | 33,778 | 7,137 |
| - Goods and services received below fair value | 376 | 137 |
| Total grants and other contributions | <u><u>35,452</u></u> | <u><u>7,275</u></u> |

¹ The increase in 2022-23 relates mainly to contribution from Queensland Reconstruction Authority (QRA) for the Community & Recreational Assets Recovery & Resilience Program totalling to \$25.887 million.

Accounting Policy - Grants and other contributions

Grants, contributions and donations revenue arise from non-exchange transactions where the department does not directly give approximately equal value to the grantor.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the department 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 (as a contract liability) 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, except for special purpose capital grants received to construct non-financial assets to be controlled by the department. Special purpose capital grants are recognised as unearned revenue when received, and subsequently recognised progressively as revenue as the department satisfies its obligations under the grant through construction of the asset.

Accounting Policy - Services received below fair value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, the amount representing the fair value is recognised as revenue with a corresponding expense for the same amount.

6. Other revenue

| | | |
|-----------------------------|---------------------|---------------------|
| Prior year grant refunds | 581 | 162 |
| Sundry revenue ¹ | 536 | 3,113 |
| Total other revenue | <u><u>1,117</u></u> | <u><u>3,275</u></u> |

¹ In 2021-22, this related largely to a claim received by Sport and Recreation from the Queensland Government Insurance Fund (QGIF) for \$2.269 million relating to interruption of business activities.

7. Employee expenses

| | | |
|---------------------------------------|----------------------|----------------------|
| Employee benefits | | |
| Salaries and wages | 49,200 | 42,710 |
| Employer superannuation contributions | 6,797 | 5,815 |
| Annual leave levy | 5,480 | 4,611 |
| Long service leave levy | 1,331 | 1,104 |
| Sick leave expense | 643 | 613 |
| Other employee benefits | 455 | 300 |
| Employee related expenses | <u><u>63,906</u></u> | <u><u>55,153</u></u> |
| Workers' compensation premium | 128 | 191 |
| Other employee related expenses | 1,009 | 998 |
| Total employee expenses | <u><u>65,043</u></u> | <u><u>56,342</u></u> |
| Number of Employees: | | |
| Paid employees ¹ | <u><u>485</u></u> | <u><u>453</u></u> |
| | 485 | 453 |

¹ Full Time Equivalent (FTE) data as at 30 June 2023 (based upon payroll fortnight ending 30 June 2023).

7. Employee expenses (continued)

Accounting policy - Employee expenses

Employer superannuation contributions, annual leave levies and long service leave levies are regarded as employee benefits. Workers' compensation insurance is a consequence of employing employees, but is not counted in an employee's total remuneration package.

Accounting policy - Salaries, wages 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 department expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

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

Accounting policy - Annual leave and long service leave

Under the Queensland Government's Annual Leave Central Scheme (ALCS) and Long Service Leave Scheme (LSL), levies are payable by the department to cover the costs of employees' annual leave and long service leave (including leave loading and on-costs). Hence, no provision for annual leave and long service leave are recognised in the department's financial statements. Instead, the provision for these schemes are reported on a whole-of-government basis pursuant to AASB 1049 *Whole-of-Government and General Government Sector Financial Reporting*.

These levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave and long service leave are claimed from the schemes quarterly in arrears.

Accounting policy - Superannuation

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

Defined contribution plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant 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 department at the specified rate following completion of the employee's service each pay period. The department's obligations are limited to those contributions paid.

Workers' compensation premiums

The department pays premiums to WorkCover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees, but is not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

Key management personnel and remuneration disclosures are detailed in Note 25.

| 8. Supplies and services | 2023 \$'000 | 2022 \$'000 |
|-----------------------------------------------|----------------|----------------|
| Contractors and consultants | 27,847 | 19,113 |
| Property and building expenses | 13,350 | 13,897 |
| Information technology and computer equipment | 2,443 | 2,524 |
| Athlete training and development | 5,987 | 7,440 |
| Shared service provider fee | 3,848 | 2,638 |
| Travel and hospitality | 2,047 | 1,141 |
| Transport | 457 | 399 |
| Marketing and public relations | 171 | 224 |
| Administration fees | 164 | 2,209 |
| Other | 7,698 | 6,409 |
| Total supplies and services | 64,012 | 55,993 |

Accounting policy - Distinction between grants and procurement

For a transaction to be classified as supplies and services, the value of goods or services received by the department must be of approximately equal value to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transaction is classified as a grant in Note 9.

Accounting policy - Property and building expenses

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements from 1 July 2022 to 30 June 2023 with the Department of Energy and Public Works (DEPW), who has substantive substitution rights over the assets used within this scheme. Payments are expensed as incurred and categorised within property and building expenses.

| | 2023 \$'000 | 2022 \$'000 |
|----------------------------------------------|----------------|----------------|
| 9. Grants and subsidies | | |
| Grants: | | |
| Queensland and local government ¹ | 41,382 | 179,038 |
| Industry attraction ² | 83,111 | 62,899 |
| Universities | 6,297 | 9,532 |
| Commonwealth agencies | 1 | - |
| Others ³ | 63,622 | 54,929 |
| Subsidies | 575 | 2,844 |
| Total grants and subsidies | 194,988 | 309,241 |

¹ The decrease in 2022-23 relates mainly to the Tourism and Hospitality Sector Hardship Grant (\$110.805 million) and Major Tourism Experiences Hardship Grant (\$22.0 million) that were incurred in the previous financial year.

² The increase in 2022-23 relates mainly to Queensland Music Trail (\$8.0 million) and FIFA Women's World Cup 2023 (\$7.668 million).

³ The increase in 2022-23 relates mainly to the Community & Recreational Assets Recovery & Resilience Program (\$24.837 million).

Accounting policy - Grants and subsidies

A non-reciprocal grant is a payment or contribution made to an organisation or person which is not to be repaid or reciprocated, but which must be spent by the recipient for a specific purpose. Accordingly, non-reciprocated grant payments are expensed when payment is made. Where a grant payment is reciprocal in nature, an asset (prepayment) is recognised when payment is made. This prepayment is expensed as the grant recipient satisfies the performance obligations under the funding agreement.

A subsidy payment is a payment or contribution made to an organisation or person which is not repaid or reciprocated. Donations and gifts are disclosed in Note 10.

10. Other expenses

| | | |
|-------------------------------------------------------|--------------|--------------|
| Sponsorships | 2,792 | 2,028 |
| Insurance premiums - QGIF | 244 | 214 |
| Insurance premiums - Other | 15 | 2 |
| External audit fee ¹ | 156 | 237 |
| Losses from disposal of property, plant and equipment | 6 | 1,571 |
| Donations and gifts | 83 | 70 |
| Other | 498 | 258 |
| Total other expenses | 3,794 | 4,380 |

¹ Queensland Audit Office quoted fee for the audit of the department's financial statements in 2022-23 was \$210,000 (2022: \$189,000). There are no non-audit services included in these amounts.

11. Cash and cash equivalents

| | | |
|----------------------------------------|--------------|---------------|
| Cash at bank | 6,467 | 47,619 |
| Imprest accounts | 2 | 2 |
| Total cash and cash equivalents | 6,469 | 47,621 |

Accounting policy - Cash and cash equivalents

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

| 12. Receivables | Note | 2023 \$'000 | 2022 \$'000 |
|-----------------------------------|------|----------------|----------------|
| Current | | | |
| Trade debtors | | 9,651 | 5,506 |
| Less: Loss allowance | | (75) | (47) |
| | | 9,576 | 5,459 |
| Equity injection receivable | 3 | 2,198 | - |
| Annual leave reimbursements | | 1,104 | 1,089 |
| GST receivable | | 3,529 | 4,583 |
| Long service leave reimbursements | | 467 | 183 |
| Other | | 9 | 4,350 |
| Total current receivables | | 16,884 | 15,664 |

Accounting policy - Receivables

Receivables are measured at amortised cost which approximates their fair value at reporting date. Trade debtors are recognised at the amounts due at the time of sale or service delivery being the agreed purchase/contract price. Standard settlement terms require these amounts to be paid within 30 days from the invoice date.

Disclosure - Receivables

The closing balance of receivables arising from contracts with customer at 30 June 2023 is \$0.759 million (2022: \$1.083 million).

Accounting policy - Impairment of receivables

The loss allowance for trade debtors reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information, including forecast economic changes expected to impact the department's debtors, along with relevant industry and statistical data where applicable.

The department's receivables include receivables from Queensland Government agencies and Australian Government agencies. No loss allowance is recorded for these receivables on the basis of materiality. The receivables from Queensland Government agencies as at 30 June 2023 is \$0.912 million (2022: \$0.306 million).

Where the department has no reasonable expectation of recovering an amount owed, the amount owed is written-off by directly reducing the receivable against the loss allowance. This occurs when the department determines that an amount owing to the department does become uncollectible (after an appropriate range of debt recovery actions). If the amount written-off exceeds the loss allowance, the excess is recognised as an impairment loss.

All known bad debts (if any) were written-off as at 30 June 2023.

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 department's receivables.

The department's credit risk exposure for receivables measured at amortised cost is determined as outlined below:

| Category | Assessment of expected credit losses | Information used |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Trade debtors | The department uses a provision matrix to measure the expected credit losses on trade debtors. The expected loss rates are based on the payment profiles over a period of 36 months preceding 30 June 2023 and the corresponding historical credit losses experienced within this period. | Review of historical default rates adjusted by reasonable and supportable forward-looking information for expected changes in macroeconomic indicators that affect the future recovery of those receivables. For the department, a change in the CPI rate is determined to be the most relevant forward-looking indicator for receivables. |

Credit risk disclosures

Credit risk management practices

The department considers financial assets that are over 30 days past due to have significantly increased in credit risk, and measures the loss allowance of such assets at lifetime expected credit losses instead of 12-month expected credit losses.

The department typically considers a financial asset to be in default when it becomes 90 days past due. However, a financial asset can be in default before that point if information indicates that the department is unlikely to receive the outstanding amounts in full. The department's assessment of default does not take into account any collateral or other credit enhancements.

13. Property, plant and equipment

13.1 Closing balances and reconciliation of carrying amount

| 30 June 2023 | Land \$'000 | Buildings \$'000 | Infrastructure \$'000 | Plant and Equipment \$'000 | Capital Work in Progress \$'000 | Total \$'000 |
|----------------------------------------|----------------|---------------------|--------------------------|----------------------------------|---------------------------------------|-----------------|
| Gross | 126,781 | 213,891 | 4,822 | 11,078 | 4,677 | 361,249 |
| Less: Accumulated depreciation | - | (78,376) | (2,341) | (8,347) | - | (89,064) |
| Carrying amount at 30 June 2023 | 126,781 | 135,515 | 2,481 | 2,732 | 4,677 | 272,185 |

Represented by movements in carrying amount:

| | | | | | | |
|-------------------------------------------------------------|----------------|----------------|--------------|--------------|--------------|----------------|
| Carrying amount at 1 July 2022 | 90,766 | 121,105 | 2,165 | 2,849 | 4,259 | 221,145 |
| Acquisitions | - | 100 | - | 66 | 10,131 | 10,298 |
| Disposals | - | - | - | (14) | - | (14) |
| Transfer in/(out) from other Queensland Government entities | - | - | - | 128 | - | 128 |
| Transfers from capital work in progress | - | 9,182 | 193 | 338 | (9,712) | - |
| Revaluation increments recognised in equity | 36,015 | 9,779 | 184 | - | - | 45,978 |
| Depreciation | - | (4,653) | (61) | (636) | - | (5,349) |
| Carrying amount at 30 June 2023 | 126,781 | 135,515 | 2,481 | 2,732 | 4,677 | 272,185 |

| 30 June 2022 | Land \$'000 | Buildings \$'000 | Infrastructure \$'000 | Plant and Equipment \$'000 | Capital Work in Progress \$'000 | Total \$'000 |
|----------------------------------------|----------------|---------------------|--------------------------|----------------------------------|---------------------------------------|-----------------|
| Gross | 90,766 | 176,903 | 4,198 | 11,025 | 4,259 | 287,150 |
| Less: Accumulated depreciation | - | (55,797) | (2,032) | (8,176) | - | (66,006) |
| Carrying amount at 30 June 2022 | 90,766 | 121,105 | 2,165 | 2,849 | 4,259 | 221,145 |

Represented by movements in carrying amount:

| | | | | | | |
|-------------------------------------------------------|---------------|----------------|--------------|--------------|--------------|----------------|
| Carrying amount at 1 July 2021 | 86,832 | 94,671 | 2,347 | 3,729 | 16,357 | 203,935 |
| Acquisitions | - | - | - | 596 | 15,012 | 15,608 |
| Disposals | - | (1,199) | (188) | (185) | - | (1,571) |
| Transfers from capital work in progress | - | 27,068 | - | 41 | (27,109) | - |
| Revaluation increments recognised in equity | 3,512 | 4,172 | 46 | - | - | 7,730 |
| Revaluation increments recognised in operating result | 421 | - | 19 | - | - | 440 |
| Depreciation | - | (3,606) | (58) | (1,332) | - | (4,996) |
| Carrying amount at 30 June 2022 | 90,766 | 121,105 | 2,165 | 2,849 | 4,259 | 221,145 |

13.2 Accounting policy - Recognition

Basis of capitalisation and recognition thresholds

Items of property, plant and equipment with a historical cost or other value equal to or exceeding the following thresholds in the year of acquisition are reported as property, plant and equipment in the following classes:

| | | |
|-----------------------|----|--------|
| - Land | \$ | 1 |
| - Buildings | \$ | 10,000 |
| - Infrastructure | \$ | 10,000 |
| - Plant and equipment | \$ | 5,000 |

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

Expenditure on property, plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the department. Subsequent expenditure is only added to an asset's carrying amount if it increases the service potential or useful life of that asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Accounting policy - Cost of acquisition

Historical cost is used for the initial recording of all property, plant and equipment acquisitions. Historical cost is determined as the value given as consideration and costs incidental to the acquisition (such as architects' fees and engineering design fees), plus all other costs incurred in getting the asset ready for use.

Where assets are received free of charge from another Queensland Government entity (whether as a result of a Machinery of Government (MoG) changes or other involuntary transfer), the acquisition cost is recognised as the carrying amount in the books of the other entity immediately prior to the transfer.

Assets acquired at no cost or for nominal consideration, other than from another Queensland Government entity are recognised at their fair value at date of acquisition.

13.3 Accounting policy - Measurement using historical costs

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

13. Property, plant and equipment (continued)

13.4 Accounting policy - Measurement using fair value

Land, buildings and infrastructure are measured at fair value as required by QT's NCAP 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 subsequent accumulated impairment losses where applicable.

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

Land, buildings and infrastructure are revalued on an annual basis either by appraisals undertaken by an independent professional valuer, or by the use of appropriate and relevant indices. For financial reporting purposes, the revaluation process is managed by the department's Financial Accounting team, who determines the specific revaluation practices and procedures. The outcomes and recommendations are reported to the Chief Finance Officer and the Audit and Risk Management Committee after each annual review.

Use of specific appraisals

Revaluations using independent professional valuers are undertaken at least once every five years. However, if a particular asset class experiences significant and volatile changes in fair value, that class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal.

The fair values reported by the department are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs. Materiality is considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case a revaluation is warranted).

Use of indices

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept-up-to-date via the application of relevant indices. The department ensures that the application of such indices results in a valid estimation of the assets' fair value at reporting date. Indices used are either publicly available, or are derived from market information that is available.

Indices used are 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 valuer, and analysing the trend change in value over time. Through this process, which is undertaken annually, management assesses and confirms the relevance and suitability of indices provided by the valuers based on the department's own particular circumstances.

Accounting for changes in Fair Value

Any revaluation increment arising on the revaluation of an asset is credited to the 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 revaluations surplus relating to that asset class.

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

Fair value measurements

Fair value

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

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued. Observable inputs used by the department 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 asset/liabilities being valued. Significant unobservable inputs used by the department include, but are not limited to, subjective adjustments made to observable data to take account of the characteristics of the department's assets/liabilities, internal records of recent constructions 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 benefit by the asset in its highest and best use.

13. Property, plant and equipment (continued)

13.4 Accounting policy - Measurement using fair value

Fair value measurement hierarchy

All property, plant and equipment is 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; |
| 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 department's valuations of assets are eligible for categorisation into level 1 of the fair value hierarchy.

Transfers between fair value hierarchy levels

In 2022-23, land assets with a total net book value of \$6.210 million was transferred out of level 2 and into level 3. Due to lack of directly comparable assets, the independent valuers apply significant professional judgement to the available sales data, and as a result these assets have been classified as Level 3 inputs.

Additionally, fair values relating to building assets with a total net book value of \$6.20 million was transferred out of level 3 and into level 2 during the reporting period. The change in fair value hierarchies was due to the assets having a measurable market value by independent valuers during the 2022-23 asset revaluation.

There were no transfers of infrastructure asset between fair value hierarchy levels during the year.

Land

The department engaged Herron Todd White (Consolidated) Pty Ltd to undertake valuations on all land assets effective 30 June 2023. The last appraisal by an independent valuer was in 2019-20.

The valuation of land has been undertaken by physical inspection and comparison of land to publicly available data on recent sales of similar land in the area, taking into account the highest and best use that is physically possible, legally permissible and financially feasible. These observable inputs reflect the assumptions that market participants would use when pricing the assets. Adjustments were made to the sales data to take into account the location, size, street/road frontage and access, and any significant restrictions for each individual land parcel.

Buildings and Infrastructure

Herron Todd White (Consolidated) Pty Ltd performed specific appraisals on all the building and infrastructure assets effective 30 June 2023. The valuation of buildings has been undertaken by physical inspection, with the value of the building adjusted for modern-day equivalent construction rates taking into account the various standard components of the buildings and infrastructure where appropriate. Physical inspections assessed the condition of the assets to determine the appropriate depreciation base and the remaining useful lives.

Categorisation of assets measured at fair value

| | Level 2 | | Level 3 | | Total | |
|------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2023 \$'000 | 2022 \$'000 | 2023 \$'000 | 2022 \$'000 | 2023 \$'000 | 2022 \$'000 |
| Recurring fair value measurements | | | | | | |
| Land | 14,961 | 19,751 | 111,820 | 71,015 | 126,781 | 90,766 |
| Buildings | 5,176 | - | 130,339 | 121,105 | 135,515 | 121,105 |
| Infrastructure | - | - | 2,481 | 2,165 | 2,481 | 2,165 |
| Total recurring | 20,137 | 19,751 | 244,640 | 194,285 | 264,777 | 214,036 |

Level 3 Fair value measurement reconciliations

| | Land \$'000 | Buildings \$'000 | Infrastructure \$'000 | Total \$'000 |
|--------------------------------------------------------------------|------------------------|-----------------------------|----------------------------------|-------------------------|
| 30 June 2023 | | | | |
| Carrying amount at 1 July 2022 | 71,015 | 121,105 | 2,165 | 194,285 |
| Acquisitions | - | 9,333 | 193 | 9,526 |
| Transfer in from level 2 to level 3 | 6,210 | - | - | 6,210 |
| Transfer out of level 3 to level 2 | - | (6,200) | - | (6,200) |
| Transfers between asset classes | - | (50) | - | (50) |
| Revaluation increments recognised in equity | 34,595 | 10,583 | 184 | 45,362 |
| Depreciation | - | (4,432) | (61) | (4,493) |
| Carrying amount as 30 June 2023 | 111,820 | 130,339 | 2,481 | 244,640 |
| | Land \$'000 | Buildings \$'000 | Infrastructure \$'000 | Total \$'000 |
| 30 June 2022 | | | | |
| Carrying amount at 1 July 2021 | 68,306 | 94,670 | 2,347 | 165,323 |
| Disposals | - | (1,199) | (188) | (1,386) |
| Transfers between asset classes | - | 27,068 | - | 27,068 |
| Revaluation increments/(decrements) recognised in operating result | - | - | 19 | 19 |
| Revaluation increments recognised in equity | 2,709 | 4,172 | 45 | 6,926 |
| Depreciation | - | (3,606) | (58) | (3,664) |
| Carrying amount as 30 June 2022 | 71,015 | 121,105 | 2,165 | 194,285 |

13. Property, plant and equipment (continued)

13.5 Accounting policy - Depreciation expense

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

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

Straight-line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the department.

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

Assets under construction (work in progress) are not depreciated until construction is complete and the asset is put to use or is ready for its intended use, whichever is earlier. These assets are then reclassified to the relevant class within property, plant and equipment.

For the department's depreciable assets, the estimated amount to be received on disposal at the end of their useful life (residual value) is determined to be zero.

Depreciation rates

Depreciation rates are assessed annually and the following rates apply for each class of depreciable asset:

| Asset class | Category | Useful lives |
|---------------------|------------------------------|---------------|
| Buildings | - | 4 - 87 years |
| Infrastructure | - | 30 - 50 years |
| Plant and equipment | Computer equipment | 4 - 10 years |
| | Office equipment | 3 - 16 years |
| | Leasehold improvements | 6 - 20 years |
| | Heritage and cultural assets | 50 years |
| | Other plant and equipment | 5 - 20 years |

| 14. Payables | Note | 2023 \$'000 | 2022 \$'000 |
|-----------------------------------------------------|------|----------------|----------------|
| Current | | | |
| Trade creditors | | 15,029 | 10,064 |
| Grants payable | | 1,564 | 765 |
| Equity withdrawal payable | | - | 6,980 |
| Fringe benefits tax | | 2 | 14 |
| Deferred appropriation payable to Consolidated Fund | 3 | 5,818 | 39,490 |
| Other | | 318 | 391 |
| Total payables | | 22,731 | 57,705 |

Accounting policy - Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount (i.e. agreed purchase/contract price), gross of applicable trade and other discounts. Amounts owing are unsecured.

15. Accrued employee benefits

Current

| | | |
|------------------------------------------------|--------------|--------------|
| Annual leave levy payable | 1,573 | 1,463 |
| Salaries and wages outstanding | 133 | 103 |
| Long service leave levy payable | 357 | 337 |
| Superannuation payable | - | 13 |
| Total current accrued employee benefits | 2,063 | 1,916 |

Accounting Policy - Accrued employee benefits

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

| | 2023 \$'000 | 2022 \$'000 |
|--------------------------------------------------------|----------------|----------------|
| 16. Right-of-use assets and lease liabilities | | |
| Right-of-use assets | | |
| Opening balance at 1 July | 4,432 | 5,249 |
| Additions | 822 | - |
| Recalculation of lease liability due to CPI adjustment | 214 | 259 |
| Amortisation | (1,335) | (1,077) |
| Closing balance at 30 June | 4,134 | 4,432 |
| Lease liabilities | | |
| Current | | |
| Lease liabilities | 1,310 | 1,067 |
| Non-current | | |
| Lease liabilities | 2,685 | 3,365 |
| Total lease liabilities | 3,995 | 4,432 |

Accounting policy - Leases as lessee

Right-of-use assets

Right-of-use assets are initially recognised at cost comprising the following:

- the amount of the initial measurement of the lease liability
- lease payments made at or before the commencement date, less any lease incentives received
- initial direct costs incurred, and
- the initial estimate of restoration costs

Right-of-use assets are subsequently depreciated over the lease term and be subject to impairment testing on an annual basis.

The carrying amount of right-of-use assets are adjusted for any remeasurement of the lease liability in the financial year following a change in discount rate, a reduction in lease payments payable, changes in variable lease payments that depend upon variable indexes/rates of a change in lease term.

The department measures right-of-use assets from concessionary leases at cost on initial recognition, and measures all right-of-use assets at cost subsequent to initial recognition.

The department has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases of low value assets. The lease payments are recognised as expenses on a straight-line basis over the lease term. An asset is considered low value where it is expected to cost less than \$10,000 when new.

Lease liabilities

Lease liabilities are initially recognised at the present value of lease payments over the lease term that are not yet paid. The lease term includes any extension or renewal options that the department is reasonably certain to exercise. The future lease payments included in the calculation of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable
- variable lease payments that depend on an index or rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable by the department under residual value guarantees
- the exercise price of a purchase option that the department is reasonably certain to exercise
- payments for termination penalties, if the lease term reflects the early termination.

When measuring the lease liability, the department uses its incremental borrowing rate as the discount rate where the interest rate implicit in the lease cannot be readily determined, which is the case for all of the department's leases. To determine the incremental borrowing rate, the department uses loan rates provided by Queensland Treasury Corporation that correspond to the commencement date and term of the lease.

Subsequent to initial recognition, the lease liabilities are increased by the interest charge and reduced by the amount of lease payments. Lease liabilities are also remeasured in certain situations such as a change in variable lease payments that depend on an index or rate (e.g. a market rent review), or a change in the lease term.

17. Other liabilities

Current

| | | |
|----------------------------------------|--------------|--------------|
| Contract liabilities | 1,383 | 1,533 |
| Other unearned revenue | 897 | 1,255 |
| Total current other liabilities | 2,280 | 2,788 |

Accounting policy - Unearned revenue

Unearned revenue is recognised as a liability when the department has received revenue in advance of the delivery of the supply of goods and/or services. The amount recognised at the reporting date is the unspent balance of the funds received for which a contract exists.

Disclosure - Contract liabilities

Contract liabilities arises from contracts with customers, while other unearned revenue arises from transactions that are not contracts with customers.

18. Financial risk disclosures

18.1 Financial instrument categories

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

| | | 2023 \$'000 | 2022 \$'000 |
|------------------------------------|----|----------------------|----------------------|
| Financial assets | | | |
| Cash and cash equivalents | 11 | 6,469 | 47,621 |
| Receivables | 12 | 16,884 | 15,664 |
| Total financial assets | | <u>23,353</u> | <u>63,285</u> |
| Financial liabilities | | | |
| Payables | 14 | 22,731 | 57,705 |
| Lease liabilities | 16 | 3,995 | 4,432 |
| Total financial liabilities | | <u>26,726</u> | <u>62,137</u> |

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

18.2 Financial risk management

(a) Risk exposure

Financial risk management is implemented pursuant to Queensland Government and departmental policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the department.

All financial risk is managed by the Finance Division under policies approved by the department. The department's activities expose it to a variety of financial risks as set out in the following table:

| Risk exposure | Definition | Exposure |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Credit risk | The risk that the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligations. | The department is exposed to credit risk in respect of its receivables in Note 12. |
| Liquidity risk | The risk that the department may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. | The department is exposed to liquidity risk in respect of its payables in Note 14. |
| 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 due to changes in market interest rates. | The department does not trade in foreign currency and is not materially exposed to commodity price changes or other market prices. The department is exposed to interest rate risk through its leases in Note 16. |

(b) Risk measurement and management strategies

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

| Risk exposure | Measurement method | Risk management strategies |
|----------------|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Credit risk | Ageing analysis | The department manages credit risk through the use of a credit management strategy on its receivables. This strategy aims to reduce the exposure to credit default by ensuring that the department 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 department manages liquidity risk through the use of an Under Treasurer approved overdraft limit on the department's controlled bank account. This overdraft limit reduces the exposure to liquidity risk by ensuring the department has sufficient funds available to meet employee and supplier obligations as they fall due. |
| Market risk | Interest rate sensitivity analysis | The department does not undertake any hedging in relation to interest rate risk and manages its risk as per the department's Financial Management Practice Manual. |

18. Financial risk disclosures (continued)

18.3 Liquidity risk - Contractual maturity of financial liabilities

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

Financial liabilities

| 2023 | 2023 payable in | | | Total \$'000 |
|-------------------|--------------------|---------------------|---------------------|-----------------|
| | < 1 year \$'000 | 1–5 years \$'000 | > 5 years \$'000 | |
| Payables | 22,731 | - | - | 22,731 |
| Lease liabilities | 1,430 | 2,926 | - | 4,356 |
| Total | 24,161 | 2,926 | - | 27,087 |

| 2022 | 2022 payable in | | | Total \$'000 |
|-------------------|--------------------|---------------------|---------------------|-----------------|
| | < 1 year \$'000 | 1–5 years \$'000 | > 5 years \$'000 | |
| Payables | 57,705 | - | - | 57,705 |
| Lease liabilities | 1,137 | 3,411 | - | 4,548 |
| Total | 58,842 | 3,411 | - | 62,253 |

19. Contingencies

Litigation in progress

At 30 June 2023, there is no claim (2022: no claim) filed in the courts naming the State of Queensland through the department as defendant.

Guarantees and undertakings

The department holds bank guarantees for financial support provided on projects across the department as at 30 June 2023 of \$5.629 million (2022: \$5.678 million).

20. Commitments

Capital expenditure commitments

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

Capital works in progress

- Not later than 1 year

| | | |
|----------------------------------------------|--------------|--------------|
| | 4,612 | 5,115 |
| Total capital expenditure commitments | 4,612 | 5,115 |

Grants and contributions expenditure commitments

Grants and contributions commitments at reporting date (inclusive of non-recoverable GST input tax credits) are payable:

- Not later than 1 year
- Later than 1 year and not later than 5 years

| | | |
|---------------------------------------------------------------|----------------|----------------|
| | 164,393 | 93,440 |
| | 41,405 | 32,020 |
| Total grants and contributions expenditure commitments | 205,798 | 125,460 |

Other expenditure commitments

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

- Not later than 1 year
- Later than 1 year and not later than 5 years

| | | |
|--------------------------------------------|---------------|---------------|
| | 27,418 | 21,271 |
| | 1,234 | 7,372 |
| Total other expenditure commitments | 28,652 | 28,643 |

21. Events occurring after balance date

To the date of management signing the Financial Statements, no events have occurred subsequent to balance date that would materially impact on these financial statements or would require disclosure under AASB 110 *Events after the Reporting Period*.

22. Future impact of accounting standards not yet effective

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards issued but with future effective dates are either not applicable or have no material impact on the department.

23. Budgetary reporting disclosures

This section contains explanations of major variances between the department's actual 2022-23 financial results and the original budget presented to Parliament.

Subject to the line item's materiality explanations have been provided for budget variances larger than 10% within the Statement of Comprehensive Income, Statement of Financial Position and Statement of Cash Flows, with the exception of Appropriation Revenue in the Statement of Comprehensive Income where the budget variance is larger than 5%.

Explanations of major variances - Statement of Comprehensive Income

| | |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Appropriation revenue | The actual is \$124.419 million lower than the budget due largely to adjustments for the timing of expenditure for programs impacted by supply chain issues, weather events or delayed milestone delivery and includes Advance Queensland - Innovation for the Future Economy, Local Community Sporting Infrastructure, Activate! Queensland Action Plan 2, Great Keppel Island Rejuvenation, Minjerrabah Futures, Tourism Experience Development Fund, EcoTourism and Work in Paradise. The reduction is also due to the transfer of the Research Infrastructure Co-Investment Fund to the Department of Environment and Science (DES), and the transfer of the Sunshine Coast Stadium Bokarina Redevelopment to the Department of State Development, Infrastructure, Local Government and Planning (DSDILGP). |
| User charges and fees | The majority of this \$3.199 million variance is attributable to increased usage of sporting recreation centres across the state as usage of these facilities returns to pre-COVID-19 levels as well as rent revenue received from tenants working out of The Precinct. |
| Grants and contributions | The grants and other contributions increase of \$28.371 million mainly covers additional funding received under the Queensland Reconstruction Authority (QRA) for the Community & Recreational Assets Recovery & Resilience Program for disaster recovery programs for weather events that occurred in previous years. |
| Employee expenses | Employee expenses were lower than the budget by \$10.162 million predominately due to the reclassification of the budget for Queensland Academy of Sport (QAS) health practitioners initially budgeted as contractors, use of short term agency temps and contractors throughout the year and delays with the ongoing recruitment within the QAS for the 2032 High Performance Strategy. |
| Grants and subsidies | Actual grants and subsidies are \$83.902 million lower than budgeted predominantly due to adjustments for the timing of expenditure for programs impacted by supply chain issues, weather events or delayed milestone delivery and includes Local Community Sporting Infrastructure, Advance Queensland - Innovation for the Future Economy, Activate! Queensland Action Plan 2, Great Keppel Island Rejuvenation, Minjerrabah Futures, Tourism Experience Development Fund, EcoTourism and Work in Paradise. The reduction is also due to the transfer of the Research Infrastructure Co-Investment Fund to the DES, and the transfer of the Sunshine Coast Stadium Bokarina Redevelopment to the DSDILGP. This is partly offset by additional disaster recovery activities under the Community & Recreational Assets Recovery & Resilience Program for weather events that occurred in previous years. |

Explanations of major variances - Statement of Financial Position

| | |
|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Cash and cash equivalents | The variance of \$6.071 million relates largely to an end of year net payable to Queensland Treasury (QT) for appropriation funding not expended in the financial year. |
| Receivables | Receivables are \$9.146 million higher than budgeted due to the timing of funds to be received from the QRA for disaster recovery activities and appropriation receivable for capital acquisitions made ahead of schedule. |
| Prepayments | Prepayments are \$4.027 million lower than budgeted due to the reclassification of the Queensland Sport and Athletics Centre (QSAC) redevelopment to Capital Work in Progress under Property, Plant and Equipment. |
| Property, plant and equipment | The \$36.053 million increase is mainly due to the revaluation of land and buildings owned by the department. |
| Payables | Payables are \$14.620 million higher than budgeted largely due to an end of year payable to QT for appropriation funding not expended in the financial year and the timing of payables for services delivered but not invoiced at year end. |

23. Budgetary reporting disclosures (continued)

Explanations of major variances - Statement of Cash Flows

| | |
|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Appropriation receipts | The actual figure is \$158.091 million lower than the budgeted figure due largely to adjustments for the timing of expenditure for programs impacted by supply chain issues, weather events or delayed milestone delivery and includes Advance Queensland - Innovation for the Future Economy, Local Community Sporting Infrastructure, Activate! Queensland Action Plan 2, Great Keppel Island Rejuvenation, Minjerrabah Futures, Tourism Experience Development Fund, EcoTourism and Work in Paradise. The reduction also includes the transfer of the Research Infrastructure Co-Investment Fund to the DES, and the transfer of the Sunshine Coast Stadium Bokarina Redevelopment to the DSDILGP. |
| User charges and fees | The majority of this \$4.058 million variance is attributable to increased usage of sporting recreation centres across the state as usage of these facilities returns to pre-COVID-19 levels as well as rent revenue received from tenants working out of The Precinct. |
| Grants and other contributions | The grants and other contributions increase of \$26.868 million mainly covers additional funding received under QRA for the Community & Recreational Assets Recovery & Resilience Program for disaster recovery programs for weather events that occurred in previous years. |
| Employee expenses | Employee expenses were lower than the budget by \$10.460 million predominately due to the reclassification of budget for Queensland Academy of Sport (QAS) health practitioners initially budgeted as contractors, use of short term agency temps and contractors throughout the year and delays with the ongoing recruitment within the QAS for the 2032 High Performance Strategy. |
| Grants and subsidies | The actual grants and subsidies are \$79.785 million lower than budgeted predominantly due to adjustments for the timing of expenditure for programs impacted by supply chain issues, weather events or delayed milestone delivery and includes Local Community Sporting Infrastructure, Advance Queensland - Innovation for the Future Economy, Activate! Queensland Action Plan 2, Great Keppel Island Rejuvenation, Minjerrabah Futures, Tourism Experience Development Fund, EcoTourism and Work in Paradise. The reduction also includes the transfer of the Research Infrastructure Co-Investment Fund to the DES, and the transfer of the Sunshine Coast Stadium Bokarina Redevelopment to the DSDILGP. This is partly offset by additional disaster recovery activities under the Community & Recreational Assets Recovery & Resilience Program for weather events that occurred in previous years. |
| Payments for property, plant and equipment | The actual is \$7.950 million less than the budget due to the deferral of capital acquisitions for the Wangetti Trail and Queensland Active Precincts to future years. |
| Equity injections - appropriated | Reduced equity injections - appropriated of \$12.505 million are predominately due to the deferral of capital funding for the Queensland Active Precincts and Wangetti Trail to future years. |
| Equity withdrawals - appropriated | The increase in equity withdrawals - appropriated of \$8.876 million is predominately due to the realignment of funding from operating to capital for the QSAC redevelopment works and additional depreciation costs. |

24. Administered Items

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

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

24.1 Schedule of administered income and expense

| | 2023 Actual \$'000 | 2023 Original budget \$'000 | 2023 Budget variance* \$'000 | 2022 Actual \$'000 |
|------------------------------------------------------------|--------------------------|--------------------------------------|---------------------------------------|--------------------------|
| Administered income | | | | |
| Appropriation revenue | 187,653 | 190,524 | (2,871) | 162,924 |
| Total administered income | 187,653 | 190,524 | (2,871) | 162,924 |
| Administered expenses | | | | |
| Grants and subsidies - Tourism and Events Queensland (TEQ) | 95,695 | 98,970 | (3,275) | 101,028 |
| Grants and subsidies - Stadiums Queensland (SQ) | 91,958 | 91,554 | 404 | 61,896 |
| Total administered expenses | 187,653 | 190,524 | (2,871) | 162,924 |
| Operating surplus/(deficit) | - | - | - | - |

24.2 Schedule of administered assets and liabilities

| | | | | |
|----------------------------------|------------|----------|------------|--------------|
| Administered assets | | | | |
| Current assets | | | | |
| Appropriation revenue receivable | - | - | - | 1,274 |
| Receivables | 496 | - | 496 | - |
| Total current assets | 496 | - | 496 | 1,274 |
| Administered liabilities | | | | |
| Current liabilities | | | | |
| Appropriation revenue payable | 496 | - | 496 | - |
| Payables | - | - | - | 1,274 |
| Total current liabilities | 496 | - | 496 | 1,274 |
| Net administered assets | - | - | - | - |

* An explanation of major variances is included in Note 24.4.

24.3 Reconciliation of payments from Consolidated Fund to administered income

| | | |
|----------------------------------------------------------|----------------|----------------|
| Budgeted appropriation | 190,524 | 126,559 |
| Lapsed administered appropriation | (1,101) | - |
| Unforeseen expenditure | - | 28,098 |
| Total administered receipts | 189,423 | 154,657 |
| Less: Opening balance of administered revenue receivable | (1,274) | - |
| Plus: Closing balance of administered revenue receivable | - | 1,274 |
| Plus: Opening balance of administered revenue payable | - | 6,993 |
| Less: Closing balance of administered revenue payable | (496) | - |
| Administered revenue recognised (as above) | 187,653 | 162,924 |

24.4 Explanations of major variances in the financial statements

| | |
|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Appropriation revenue | The decrease principally relates to the deferral of funds for TEQ to 2023-24. This is partly offset by additional funding for SQ land tax increases. |
| Grants and subsidies - TEQ | The decrease principally relates to the deferral of funds to 2023-24 due to the timing of TEQ campaign delivery and milestone payments being delayed until early 2023-24. |
| Grants and subsidies - SQ | The increase relates to additional funding provided to cover the 2022-23 land tax assessment increase for land owned by SQ. |
| Receivables | The balance relates to the deferral of funding for TEQ into 2023-24 for campaign delivery and milestone payments which have been delayed in later than anticipated. |
| Appropriation revenue payable | The balance relates to the deferral of funding for TEQ into 2023-24 for campaign delivery and milestone payments which have been delayed in later than anticipated. |

25. Key management personnel (KMP) disclosures

Details of key management personnel

The department's responsible Minister is identified as part of the department's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Minister for Tourism, Innovation and Sport and Minister Assisting the Premier on Olympics and Paralympics Sport and Engagement.

The following details for non-Ministerial KMP reflect those departmental positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2022-23 and 2021-22. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

| Position | Position responsibility |
|------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Director-General | The Director-General is responsible for directing the overall efficient, effective and economical administration of the department and is financially responsible for the performance of the department. |
| Deputy Director-General, Corporate Services | The Deputy Director-General, Corporate Services, is responsible for enabling a high-performing department by providing systems, advice and governance to enable delivery and manage risk, opportunities, people and resources. |
| Deputy Director-General, Tourism ¹ | The Deputy Director-General, Tourism, is responsible for leading the tourism industry development effort in the department which is focussed on ensuring Queensland has the infrastructure, connectivity and strategic positioning it needs to sustain and transform our tourism industry. |
| Deputy Director-General, Strategy and Engagement ² | The Deputy Director-General, Strategy and Engagement, provides strategic leadership for the Division, and is responsible for partnerships, stakeholder engagement, integration of strategy and policy initiatives across the department, issues and risk management, and proactive media, communications and marketing on local, state, national and international levels. |
| Deputy Director-General, Tourism Recovery, Olympic Engagement & Legacy | The Deputy Director-General, Tourism Recovery, Olympic Engagement & Legacy, is the champion for Queensland's visitor economy, bringing the Tourism Industry Reference Panel's Action Plan for Tourism Recovery to life and working in lockstep with Tourism and Events Queensland as well as industry. |
| Deputy Director-General, Innovation | The Deputy Director-General, Innovation, is responsible for the efficient, effective and economic administration of the innovation responsibilities for the department. |
| Deputy Director-General, Sport and Recreation | The Deputy Director-General, Sport and Recreation, is responsible for strategic leadership of the division implementing strategies and programs to encourage active lifestyles and initiatives to build the capacity of sport and recreation industry. |
| Chief Executive Officer, Queensland Academy of Sport | The Chief Executive Officer, Queensland Academy of Sport, is responsible for the development and delivery of High Performance that delivers expert high performance to support Queensland and Australia's most talented emerging and elite athletes and coaches to win on the world stage. |

¹ This position was previously known as Deputy Director-General, Tourism Infrastructure & Investment.

² This position is currently vacant.

KMP remuneration policies

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

Remuneration policy for the department's other KMP is set by the Queensland Public Service Commission as provided for under the *Public Sector Act 2022* (formerly the *Public Service Act 2008*). Individual remuneration and other terms of employment (including motor vehicle entitlements and performance payments if applicable) are specified in employment contracts.

Remuneration expenses for KMP comprise the following components:

Short-term employee expenses, including:

- salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position;
- performance payments recognised as an expense during the year; and
- non-monetary benefits - consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.

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

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

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

25. Key management personnel (KMP) disclosures (continued)

Remuneration expenses

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

2022-23

| Position | Short-term employee expenses \$'000 | Long-term employee expenses \$'000 | Post-employment expenses \$'000 | Termination benefits \$'000 | Total expenses \$'000 |
|--------------------------------------------------------------------------|-------------------------------------|------------------------------------|---------------------------------|-----------------------------|-----------------------|
| Director-General | 462 | 11 | 51 | - | 524 |
| Deputy Director-General, Corporate Services | 259 | 6 | 25 | - | 290 |
| Deputy Director-General, Strategy and Engagement ¹ | - | - | - | - | - |
| Deputy Director-General, Sport and Recreation ³ | 64 | 3 | 11 | - | 78 |
| Deputy Director-General, Tourism ² | 127 | 3 | 13 | - | 143 |
| Deputy Director-General, Tourism Recovery, Olympic Engagement and Legacy | 165 | 4 | 17 | - | 186 |
| Deputy Director-General, Innovation | 246 | 6 | 28 | - | 280 |
| Chief Executive Officer, Queensland Academy of Sport | 361 | 9 | 42 | - | 412 |
| Total | 1,684 | 42 | 187 | - | 1,913 |

¹ This position has been vacant without an occupant since 1 July 2022.

² This position was previously known as the Deputy Director-General, Tourism Infrastructure & Investment.

³ Remuneration relating to this officer has been captured under the position of Acting Deputy Director-General, Corporate Services up to 29 January 2023.

The department does not have any non-monetary benefit to disclose in relation to its KMP.

2021-22

| Position | Short-term employee expenses \$'000 | Long-term employee expenses \$'000 | Post-employment expenses \$'000 | Termination benefits \$'000 | Total expenses \$'000 |
|--------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------|---------------------------------|-----------------------------|-----------------------|
| Director-General | 525 | 13 | 63 | - | 601 |
| Deputy Director-General, Strategy and Engagement (16 August to 31 December 2021) | 82 | 2 | 10 | - | 94 |
| Deputy Director-General, Corporate Services ¹ (01 July 2021 to 06 July 2021) | 12 | - | 1 | 91 | 104 |
| Acting Deputy Director-General, Corporate Services ² (03 July 2021 to 30 June 2022) | 225 | 5 | 23 | - | 253 |
| Deputy Director-General, Sport and Recreation ² | 3 | - | 1 | - | 4 |
| Deputy Director-General, Tourism Infrastructure & Investment ³ | 229 | 6 | 26 | - | 261 |
| Deputy Director-General, Tourism Recovery, Olympic Engagement and Legacy ⁴ (13 December 2021 to 30 June 2022) | 118 | 3 | 13 | - | 134 |
| Deputy Director-General, Innovation | 250 | 6 | 23 | - | 279 |
| Chief Executive Officer, Queensland Academy of Sport | 358 | 8 | 39 | - | 406 |
| Total | 1,802 | 43 | 199 | 91 | 2,135 |

¹ The occupant of this position was paid a termination benefit when the contract ended on 06 July 2021.

² These are two separate positions that are occupied by the same officer. All remuneration relating to this officer has been captured under the position of Acting Deputy Director-General, Corporate Services effective 03 July 2021.

³ This position was redesignated from Deputy Director-General, Tourism and Major Events effective 13 December 2021 as part of a departmental restructure.

⁴ This position was created effective 13 December 2021 as part of a departmental restructure.

The department does not have any non-monetary benefit to disclose in relation to its KMP.

Performance payments

No KMP remuneration packages provide for performance or bonus payments.

26. Related party transactions

Transactions with people/entities related to KMP

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

Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from the Government for its services are appropriation revenue and equity injections, both of which are provided in cash via QT and are disclosed in Note 3.

The department received contributions from QRA for disaster recovery as disclosed in Note 5.

The department has leases with the DEPW for commercial office accommodation, storage facilities and car park spaces. Property and building expenses incurred are disclosed in Note 8.

The department engages Queensland Shared Services (QSS) and Department of Agriculture and Fisheries Information Technology and Partners (DAF ITP) for the provision of technology and business services under a service level agreement. Shared service provider fees incurred are disclosed in Note 8.

The department is a member of the ALCS and LSL Schemes which are administered by QT. Annual leave levy and long service leave levy expenses are disclosed in Note 7.

The department provides administered revenue to TEQ and SQ as disclosed in Note 24.

The department had significant transactions with other government departments and statutory bodies for supplies and services and grants programs expenditure as disclosed in Note 8 and Note 9.

27. Agency transactions and balances

The department performs a custodial role in respect of transactions and balances in relation to the Brisbane 2032 Taskforce, DPC.

Trade and Investment Queensland (TIQ) and the department have a Memorandum of Understanding in place for processing of grants through one of the department's grant management systems.

The department also has an agreement with Department of State Development, Infrastructure, Local Government and Planning (DSDILGP) for the processing of Biofutures Industry Research Fellowships grant through one of the department's Grants Management System.

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

| | 2023 \$'000 | 2022 \$'000 |
|-----------------------------------------------------------|----------------|----------------|
| Brisbane 2032 Taskforce (DPC) revenue and expenses | | |
| Revenues | | |
| Grants and other contributions | 265 | 753 |
| Total revenues | <u>265</u> | <u>753</u> |
| Expenses | | |
| Employee expenses | 260 | 548 |
| Supplies and services | 5 | 205 |
| Total expenses | <u>265</u> | <u>753</u> |
| TIQ expenses | | |
| Expenses | | |
| Grants and subsidies | - | (6) |
| Total expenses | <u>-</u> | <u>(6)</u> |
| DSDILGP expenses | | |
| Expenses | | |
| Grants and subsidies | 40 | 195 |
| Total expenses | <u>40</u> | <u>195</u> |

28. First year application of new accounting standards or change in accounting policy

Accounting standards applied for the first time

No new Australian Accounting Standards have been applied for the first time in 2022-23.

Accounting standards early adopted

No new Australian Accounting Standards have been early adopted for 2022-23.

29. Taxation

The department is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefit Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the department. GST credits receivable from, and GST payable to the ATO, are recognised in Note 12.

30. Climate risk disclosure

Climate risk assessment

The department considers climate-related risks when assessing material accounting judgements and estimates used in preparing its financial report. This includes the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, the recognition of provisions or the possibility of contingent liabilities.

No adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting the department.

The department continues to monitor the emergence of material climate-related risks that may impact the financial statements of the department, including those arising under the Queensland Government Climate Action Plan 2020-2030 and other Government publications or directives.

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

- (a) the prescribed requirements for establishing and keeping the accounts have been compiled with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Department of Tourism, Innovation and Sport for the period ended 30 June 2023 and of the financial position of the department at the end of that period; and

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



**Stephanie Summers CPA
Chief Finance Officer
Date: 28 August 2023**



**Andrew Hopper
Director-General
Date: 28 August 2023**

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Tourism, Innovation and Sport

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Department of Tourism, Innovation and Sport.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2023, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position and statement of assets and liabilities by major departmental service as at 30 June 2023, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental service for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

Basis for opinion

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

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

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

Key audit matters

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

Valuation of buildings and infrastructure assets (\$137.996 million)

Refer to note 13 in the financial report.

| Key audit matter | How my audit addressed the key audit matter |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Building and infrastructure assets were material to the Department of Tourism, Innovation and Sport at balance date and were measured at fair value using the current replacement cost method.</p> <p>The current replacement cost method comprises:</p> <ul style="list-style-type: none"> gross replacement cost, less accumulated depreciation. <p>The department performs a comprehensive revaluation of all its buildings and infrastructure assets at least every five years, or whenever a material variation is expected to have occurred, with desktop valuations conducted in the intervening period.</p> <p>A comprehensive valuation was conducted in 2022-23 by a valuation specialist for all building and infrastructure assets.</p> <p>The department derived the gross replacement cost of its building and infrastructure assets at balance date through unit prices that required significant judgements for:</p> <ul style="list-style-type: none"> identifying the components of buildings and infrastructure assets with separately identifiable replacement costs developing a unit rate for each of these components. <p>The measurement of accumulated depreciation involved significant judgements for forecasting the remaining useful lives of building and infrastructure asset components.</p> <p>The significant judgements required for gross replacement cost and useful lives are also significant for calculating the annual depreciation expense.</p> | <p>My audit procedures included, but were not limited to:</p> <ul style="list-style-type: none"> assessing the competence, capability and objectivity of the valuation specialist assessing the adequacy of management's review of the valuation process and results assessing the appropriateness of the valuation methodology and underlying assumptions with reference to common industry practices on a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive unit rates for the: <ul style="list-style-type: none"> modern substitute (including oncosts) adjustment for excess quality or obsolescence assessing the ongoing reasonableness of the asset useful lives by reviewing management's annual assessment of useful lives performing reasonableness tests to confirm depreciation is calculated in accordance with the department's accounting policies and industry standards. |

Other information

Other information comprises financial and non-financial information (other than the audited financial report) included in the Department of Tourism, Innovation and Sport's annual report.

Those charged with governance are responsible for the other information.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Responsibilities of the department for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of forming an opinion on the effectiveness of the department's internal controls, but allows me to form an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the department.

- Conclude on the appropriateness of the department's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the department's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the department to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

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

Prescribed requirements scope

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



Jacqueline Thornley
as delegate of the Auditor-General

30 August 2023

Queensland Audit Office
Brisbane

ANNUAL REPORT 2022–2023

Department of Tourism, Innovation and Sport

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