

ARTS QUEENSLAND FOR QUEENSLAND MUSEUM
Check List for Arts Portfolio Statutory Authorities' Annual Reports 2008/09

**** (nb: section 64 Financial & Performance Management Standard 2009 provides that repealed Financial Administration & Audit Act 1977 applies to the preparation, giving to the Minister and tabling of the annual report for the financial year ending 30 June 2009 but DPC is working towards 30 September 2009 for providing annual report to Minister/Premier)**

NAME OF STATUTORY AUTHORITY: QUEENSLAND MUSEUM

Relevant Section(s)	Description	Yes, No, Part or n/a	Comments
Legislation: <i>Financial Administration and Audit Act 1977</i>			
S46(J)(1)	Report provided to Minister as soon as possible after the close of the financial year, but no later than 4 months after that close – 31 October (unless otherwise agreed) **	Yes	Provided to Arts Qld on 16 September 2009
s46(J)(4)	(a) The report shall contain such information as the appropriate Minister directs to enable the appropriate Minister to assess the efficiency, effectiveness and economy of the statutory body and the need for its continuance; and	Yes	Compliant
	(b) The report shall contain a copy of the annual financial statements of the statutory body relating to that financial year published pursuant to section 46F(8).	Yes	Cited p.64 Provided to Arts Qld on Monday, 7 September 2009 Note: Since 2002-03 Financial Year QM has received a qualified audit of Financial Statements relating to verification and valuation issues of the Heritage and Cultural Collections. The 07-08 audit was upgraded to a modified audit after a working party, involving central agency representatives, introduced a verification and valuation methodology. The Independent audit report for 2008-09 is an unqualified and unmodified approval , signifying QAO's agreement with the valuation of the Heritage and Cultural Collections.
Legislation: <i>Financial Management Standard 1997</i>			
s95	Content of annual report		
(1)	The following information about an agency must be included in the agency's annual report		
(a)	the constitution, goals & functions of the agency, including, for example-		
	(i) the Act under which the agency is established and the date it was established; and	Yes	cited p.2. Detailed p.10, 13 cited p. 64
	(ii) the agency's statutory objectives, functions and powers; and	Yes	cited p.2, 12, 13, 38 Functions and Powers of the Board Appendix 1. p. 38

Relevant Section(s)	Description	Yes, No, Part or n/a	Comments
	(iii) the agency's goals and outputs identified in its strategic plan;	Yes	Goals cited p.40 – 41; Outputs and KPIs p.42 – 47 Publications p.48-53 Grants Awarded p.54-57
(b)	the location of the agency's principal place of business and regional offices;	Yes	cited p.2 listed p.3 cited for board p. 64
(c)	its structure, including, for example – (i) a summary of the agency's organisational structure; and (ii) for a statutory body – the names, appointment criteria in terms of statutory requirements and basis or term of appointment of members of the body; and	Yes Yes	cited p.12 cited p.10, 38 – 39 Requires detail of appointment criteria in terms of statutory requirements.
(d)	if the annual report was prepared or given after the times allowed by section 46J(1) of the Act (i.e. as soon as possible after the close of the financial year, and no later than 4 months after that close, unless extended by the Minister under subsection (2) – the reason for not preparing or giving the report within the period stated in the relevant section;	N/A	
(e)	a review of the progress in achieving the agency's statutory obligations;	Yes	Cited annual highlights and achievements p. 6 -7 Sections 13 – 36 provides overview. Appendices KPIs p.42 - 47
(ea)	information about overseas travel undertaken by the agency's officers and, for a statutory body, members of the body, including, for example - (i) the names of, and the offices or positions held by, the officers or members; (ii) the destination, purpose and cost of the travel;	Yes Yes Yes	Cited in appendices VI p.58-59 Cited in appendices VI p.58-59 Cited in appendices VI p.58-59
(eb)	information about the agency's expenditure on each category of consultancies, including a description of the category;	Yes	Cited in appendices V p.56-57
(f)	information about the agency's operations, including, for example – (i) an outline of the nature and range of the agency's operations and a summary of significant operations; and (ii) changes in the law, the economic climate or other factors what have affected, or may affect, the agency; and (iii) human resourcing issues, including, for example, an organisation chart, staffing policies and establishment, management development, industrial relations and safety; and	Yes N/A Yes	Throughout report including p. 2 & 6 Sections 13 – 34 provide overview. Appendices: Annual KPIs p.42 - 47 p.12, 32, 33, 45, 46 Compliant – however - requires more reporting detail with descriptors of each category

Relevant Section(s)	Description	Yes, No, Part or n/a	Comments
	(iv) matters of interest to special interest groups served or regulated by the agency; and	Yes	special interest groups served identified throughout report inc mention of Aboriginal and Torres Strait Islander Consultative Committee and the advisory committees for each museum site in Chair report p.8, and implicit in p.38-39. Requires explicit reporting detail with descriptors of each category
	(v) for a statutory body - the number of meetings of the body;	Yes	cited p 10
(g)	a review of the agency's progress towards achieving its goals and delivering its outputs for the year, including details about the agency's actual performance in relation to its goals and outputs measured using the performance measures in the agency's strategic plan;	Yes	Throughout report. Cited annual highlights and achievements p. 6 -7 Pages 13 – 36 provides overview. Cited Annual performance indicators - Appendices KPIs p.42 - 47
(h)	a review of the proposed forward operations of the agency, including – (i) its forward plans, proposed changes to operations and the need to continue current operations; and (ii) the goals identified in the agency's strategic plan for the next financial year;	Yes	Throughout report. Cited strategic Directions 2008-2012 overview p. 13 detailed with future outlook p.14 - 36
(i)	information about how efficiently and effectively the agency has carried out its operations, including a review of the agency's progress in benchmarking and achieving best practice and cost-effectiveness in carrying out its operations;	Yes	Cited in resources and sustainability p.34
(j)	a summary of the agency's systems for obtaining information about financial and operational performance;	Yes	Cited Appendix IX Financial Statements p.64 – 85 inc notes
(k)	details about the name, membership and activities of any committees established for the agency's risk management, including, for example, the agency's audit committee and risk management committee;	Yes	Cited p.39 Governance p.33
(l)	details of the public availability of the annual report.	Yes	Back Cover. Online version will observe minimal requirements for online publication of annual reports - refer 3.2, specifically sections 24 and 29 in the current edition of the <i>Annual Reporting Guidelines for Queensland Government Agencies – Guidelines for the 2008-09 reporting year.</i>
s96 Additional requirements for other entities in annual report of agency			
(1)	An agency's annual report must also include –		
(a)	a list of entities controlled by the agency, together with –	Yes	Cited p.64 controlled entities: The Queensland Museum Foundation Trust (the Foundation) and Harry West Memorial Fund (The Fund)
	(i) a statement of functions of each entity; and		Cited p.64 controlled entities

Relevant Section(s)	Description	Yes, No, Part or n/a	Comments
	(ii) details of financial reporting arrangements for each entity; and	Yes	Cited within Appendix IX financial statements Financials for the Foundation p.89-93 with notes p.92 Independent Auditors report for the Foundation p.94-96
	(iii) if an entity has been exempted, under a regulation, from audit by the auditor-general, the way in which the regulation provides for the entity's audit; and	N/A	
(b)	a list of other bodies that –		
	(i) have been formed or acquired by the agency to carry out functions in relation to the agency's functions (excluding normal contractual arrangements); and	N/A	
	(ii) receive funds from the agency to carry out the agency's functions.	N/A	
Legislation: <i>Public Sector Ethics Act 1994</i>			
S23	The CEO of a public sector entity must ensure that each annual report of the entity includes an implementation statement giving details of the action taken during the reporting period to comply with the following sections:		
s15	Preparation of codes of conduct.	Yes	Cited p.33
s19	Access to ethics principles and obligations and codes of conduct.	Yes	Cited p.33
s20	Inspection of codes of conduct.	Yes	Cited p.33
s21	Education and training.	Yes	Cited p.32 & 33
s22	Procedures and practices of public sector entities.	Yes	Cited p.32 & 33
Legislation: <i>Whistleblowers Protection Act 1994</i>			
s30 (2)	A public sector entity or an office of a public sector entity required under an Act to prepare an annual report of the entity's activities during a report period for tabling in the Legislative Assembly must include statistical information about –		
	(a) the number of disclosures received by it over the report period, for each type of information disclosed; and	Yes	Cited p.33
	(b) the number of disclosures substantially verified over the report period, even if received before the period, for each type of information verified.	Yes	Cited p.33
The statutory body's governing legislation			
	The annual report must include:		
	(a) a summary of the operational plan for the relevant financial year; and	Yes	Appendices cited p.40
	(b) a summary of any modifications of the operational plan during the relevant financial year; and	N/A	
	(c) particulars of any directions given by the Minister that relate to the relevant financial year: and	N/A	
	(d) particulars of the impact on the financial position of the body of any modifications of the operational plan, and any directions given by the	N/A	

Relevant Section(s)	Description	Yes, No, Part or n/a	Comments
	Minister, that relate to the relevant financial year.		

Other Content Requirements –			
DPC: Annual Report Guidelines for Queensland Government Agencies 2008-09 (reflect requirements of legislation)			
	- a letter of compliance from the statutory body to the relevant Minister	Yes	Cited p.1
	- Carbon emissions report (2007-08 Premier committed Qld Govt agencies to annual reporting on carbon emissions)	Yes	Cited p.47
Public Accounts Committee Report No. 59 (December 2001): Annual Reporting in the Queensland Public Sector recommended –			
	- that Ministers encourage agencies within their portfolios to report as early as practicable	Noted	
	- that Ministers ensure remuneration details are reported in accordance with Government policy (aggregate remuneration of senior executive officers)	Yes	Within financial statements.
	- that where information is not disclosed because it is deemed to be commercially sensitive, a Ministerial explanation be provided at the time of tabling	N/A	
	- that Ministers encourage agencies include a summary of agency financial performance and position in their annual report	Yes	Within financial statements.
	- that agencies undertake regular surveys of the readers of their annual reports and incorporate suggested enhancements where desirable in future reports.	Yes	Inside Cover – general note encouraging feedback cited. Exemplar Feedback form p.96 Financial feedback - p.62
	- that Ministers encourage agencies to disclose performance information and measures that are linked to the planned performance.	Yes	Appendices cited p.40 Pages 13 – 36 provide overview
	- that where annual reports comprise more than one volume, all volumes clearly specify what each contains and that the others are available and by what means.	N/A	
	- that agencies ensure their annual report tabled in Parliament is consistent with the one published on the internet.	Noted	.pdf of tabled annual report will be uploaded onto website pending final approval. Online version will observe minimal requirements for online publication of annual reports - refer 3.2, specifically sections 24 and 29 in the current edition of the <i>Annual Reporting Guidelines for Queensland Government Agencies – Guidelines for the 2008-09 reporting year.</i>

Compliant.

Acknowledging that agencies are in a period of transition to the Queensland Government Performance Management Framework (refer section 3.2 in the current edition of the *Annual Reporting Guidelines for Queensland Government Agencies – Guidelines for the 2008-09 reporting year*), this agency will be required to make more explicit reference to areas of compliance in the 2009-10 annual report, for example, observing minimal requirements for online publication of annual reports - section 29.

Importantly, future change in Whole-of-Government Policy, under the new Performance Management Framework (PMF), will impact on agencies reporting requirements for the 2009-10 annual reports. Detailed information can be cited in sections 3. Particularly section 3.5 identifies anticipated new reporting requirements for:

- planning and reporting on services and service standards;
- greater accessibility to information and provide greater transparency and accountability as the impact of the introduction of new bills - Right to Information and the information Privacy Bill;
- greater scrutiny in reporting capital works;
- increased probity and propriety relating to contracted relationships i.e. the Auditor-General's Report to Parliament No.1. for 2008 identifies the requirement for greater transparency and clarity relating to use by government of contracted relationships such as public private partnerships and outsourcing of services; and
- impact of the review of financial legislation – changes to 'principles-based' financial legislation, six week reduction in timeframe for provision of tabled reports, requirement for a statement by the Chief Financial Officer on internal controls.