



ANNUAL REPORT

for the

DARLING DOWNS-MORETON RABBIT BOARD

for the period 01/07/2013 to 30/06/2014



Darling Downs-Moreton Rabbit Board

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21 August 2014

The Honourable Dr John McVeigh MP
Minister for Agriculture, Fisheries and Forestry
Member for Toowoomba South
GPO Box 46
Brisbane Qld 4001

Dear Minister McVeigh

I am pleased to present the Annual Report 2013-2014 and financial statements for the Darling Downs-Moreton Rabbit Board.

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements can be found at page 50 of this annual report.

Yours sincerely

Chairman Ross Bartley
Darling Downs-Moreton Rabbit Board

Financial statements for the year ended 30 June 2014

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Principal place of Business:

26 Wood Street
Warwick Queensland 4370

DARLING DOWNS-MORETON RABBIT BOARD

CHAIRMAN'S ANNUAL REPORT 2013 – 2014

The Honourable Dr John McVeigh MP
Minister for Agriculture, Fisheries and Forestry

Dear Sir,

I forward my Chairman's Report for year ended 30th June 2014.

The retention of the DDMRB by the current Queensland State Government has instilled a renewed confidence in both the Staff and Board Members.

I was elected Chairman at the first meeting of the newly appointed Board and Rodney Towner holds the position of Deputy Chairman. We are very fortunate to have Rodney Towner continue as a Board Member, as he brings an enormous amount of knowledge and experience to the table. With the remainder of the Board Members being elected Councillors and coming from precepted Councils, it adds a new level of accountability & commitment to the role of the Board.

There is also a significant cost saving with this arrangement of Board Membership, as elected members are not paid for their meeting attendances, however accommodation and meals are reimbursed where required.

The newly appointed Board Members are taking the challenge of positive, cost effective rabbit control with diligence & passion, which assists me greatly as the Chairman of this organisation.

There is important information contained in the CEO's 'Year in Review Report', that I will make reference to throughout my report.

Rabbit Proof Fence

The rabbit fence commences at the back of the Lamington National Park near Mt Gipps and continues along the Queensland-New South Wales border until it reaches Cottonvale near Dalveen. From here it goes north-west along the Herries Range following the boundaries of the former Warwick-Stanthorpe, then Warwick-Inglewood Shires. It then passes through the former Millmerran Shire to the west of the township of Millmerran, through the Dunmore State Forest.

The fence then proceeds north-west through the State Forest on the western side of Cecil Plains onto the former Wambo Shire western boundary. From here it proceeds north-west through the Braemar Forest and then through the former Chinchilla Shire to Brigalow on the Warrego Highway. It then goes west following the Western Railway line to Goombi, between Chinchilla and Miles, and then proceeds north to link up with the Wild Dog Barrier Fence. At present there are 555 kms of rabbit fence and 184 kms of the fence is also top netted to exclude wild dogs.

Please refer to Map in CEO's Report.

The part of Queensland protected by the rabbit-proof fence is approximately 28,000 square kilometers in area and includes the local authority areas of Western Downs Regional Council, Toowoomba Regional Council and Southern Downs Regional Council. This is referred to as the Darling Downs Division. The Moreton Division consists of the local authority areas of Lockyer Valley Regional Council, Scenic Rim Regional Council, Ipswich City Council, Logan City Council and Gold Coast City Council.

The Board of Directors

Composition of the Board of six members, as at 30 June 2014, is as follows;

Members:	Name:	Joining Date:
Chairman	Cr Ross Bartley	- 15 July 2013
Deputy Chair	Mr Rodney Towner	- 27/09/1994 & reappointed 15 July, 2013
	Cr Anne Glasheen	- 15 July, 2013
	Cr Greg Olm	- 15 July 2013
	Cr Duncan McInnes	- 15 July 2013
	Cr Glenn Tozer	- 15 July 2013

Total payments to Board Members for meetings, special assignments and expense reimbursements were \$ 6,390.25 for the 2013-2014 financial year.

The current Board of Directors met 4 times in the 2013-2014 year, and in that time has inspected a section of the Rabbit Proof Fence in the Cottonvale area, as well as viewing the camping accommodation.

Staff

There are 18 current staff members and the breakdown of the roles of staff, is included in the CEO's Report.

I have to make comment regarding the positions of Compliance Coordinator & Compliance Officer. These staff members are very competent in the way they manage what can be quite difficult situations. Unfortunately at times they are subject to some inappropriate criticism from sectors of the public & other areas.

Rabbit Proof Fence Maintenance

The Rabbit Proof Fence continues to be the DDMRB's largest asset, and in saying that, it is the main focus of expenditure.

Many impediments affect the required maintenance, given the length of the fence and changing land use that is occurring continuously.

The Resource Sector has brought many challenges, as well as Local Government Policy changes regarding Grids & Gates.

Approximately 150 kms of grading has been completed, due partly to floods that have impacted on the access to the fence in many locations, as well as the fence itself.

Insurance of the fence will be an issue which the Board will have to be very mindful of into the future, as some Board Staff continue to look for new and innovative methods to operate as cost effectively as possible when renewing and upgrading sections of the fence.

Approximately 20 kms of Rabbit Proof Fence is to be refurbished or reconstructed, and 10 kms of foot-netting replaced over the next 12 months.

Operations

The CEO continues to bring to the Boards attention any Legislative changes that require a decision from the Board, and Health & Safety is an area that we regard as being very important. If there are any recognised issues requiring immediate action, the CEO will organise this through the following, and report to the Board.

- Training
- Performance Appraisal
- Purchasing Policy
- Communication
- Risk Assessment

Plant

The Board has a 'Plant Replacement Program' in place and as certain plant is required to be upgraded or replaced, it is carried out in line with the Annual Budget. Maintenance of plant & equipment is monitored by staff to ensure that a high level of reliability and safety is achieved.

Finance

The amount of \$ 1,451,993 was contributed by the eight (8) Local Authorities through the 'Rural Precept System' for the 2013-14 year, and an extra \$ 65,340 is required for 2014-15. The precept amount contributed by each of the Local Authorities within the DDMRB operation area is a decision of the State Government.

The DDMRB endorsed the proposed 2014-2015 Budget, after extensive deliberations at the Budget and General Meeting held on the 20/02/2014.

Correspondence was forwarded to each of the eight (8) Precept Local Authorities, to advise them of a 4.5% increase. This would allow the Councils time to undertake their Budget Planning for the ensuing financial year.

I personally contacted each of the Precepted Councils to advise them of the proposed 4.5% increase. This gave me the opportunity to discuss the Boards financial requirements, and the operational challenges that the Board continues to deal with.

Please refer to the break-up of these amounts in the CEO's Year in Review Report.

Statutory Obligations

A three (3) year operational plan has been adopted, which is supported by a five (5) year works program. The Inspector also provides the Board with a detailed Annual Works Program.

An Employees Code of Conduct is also in the process of being developed and adopted.

The Roles & Responsibilities of all the Boards employees are clearly defined, so that the organisation's objectives can be achieved.

The primary objectives continue to be;

1. Maintenance of the fence to a rabbit proof standard.
2. Eradication of rabbits in the Boards Operational Area.
3. Education of the community regarding the economic impacts, caused by rabbits.

DDMRB Policies continue to be reviewed and amended to ensure that there is a high level of compliance with current Legislation.

Conclusion

The Board is extremely fortunate to have a very dedicated team of employees, who continue to demonstrate a high level of experience and commitment when undertaking their duties.

Given my limited time in the role of Chairman of the DDRMB, I can state that the Board contributes and achieves a great deal, considering the limited budget that it operates with.

The Board Members have brought new ideas and skills, which are providing a fresh, collaborative approach to the many and varied issues which confront the Board. In particular focus is improving public awareness of the impact of rabbits.

I thank the CEO for providing a very comprehensive report which I have made reference to, throughout my report.

.....
Ross Bartley

DEPUTY MAYOR

Southern Downs Regional Council

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DARLING DOWNS-MORETON RABBIT BOARD



Cr Ross Bartley
Chairman

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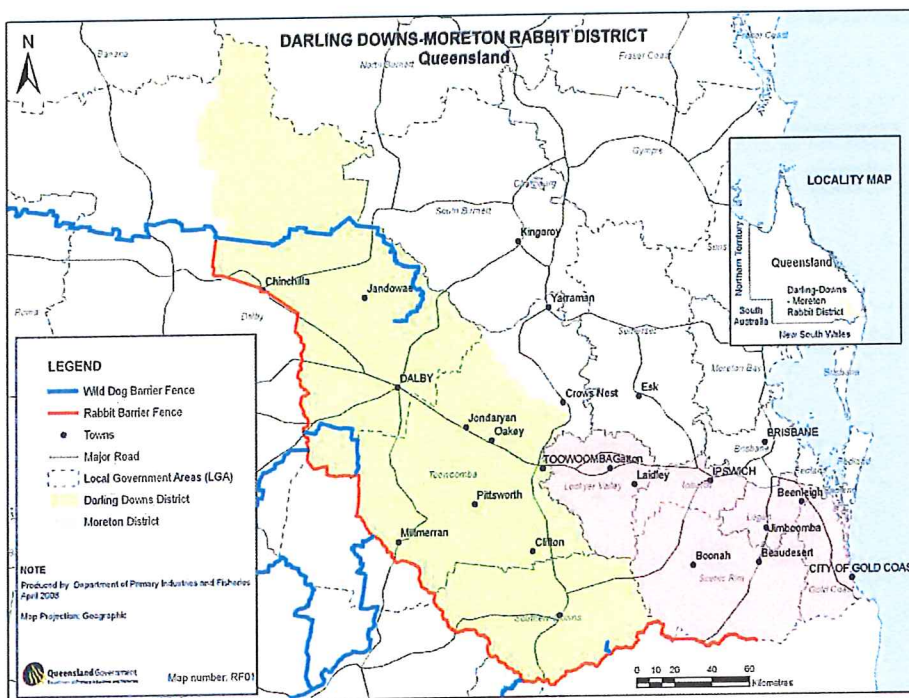
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Chief Executive Officer's Report and Year in Review 2013 – 2014

The new Board of Directors was appointed by the Minister for Agriculture, Fisheries and Forestry, Hon. Dr John McVeigh on 15th July 2013 for a term of three years. Directors are drawn from the ranks of current and past local government Councillors, from the eight local authorities that provide the annual funding for DDMRB activities.

The DDMRB is honoured to have a group of dedicated board members who bring diverse experiences and strategic knowledge to help us remain effective and efficient into the future. The Board consists of five new members and one continuing member, and they have met four times since their appointment. The balance of new and continuing Directors has ensured the experience of the past is retained, and the skills and expertise offered by the new Directors has ensured the path for the future is responsive and relevant.

Over the past twelve months we have continued to maintain and reconstruct the rabbit-proof fence, as well as encouraging and assisting landholders to manage rabbits on their properties. While safety is our top priority, the condition of the rabbit-proof fence and the assistance we provide to landholders in eradicating rabbits are the key performance indicators that we judge ourselves against. While resources are limited and the challenges are many, we are proud of what has been achieved in the past year.



A map of the Darling Downs-Moreton Rabbit Board operational area – red line shows the location of the 555 km rabbit-proof fence.

The green shaded area is known as the Darling Downs Division and the pink shaded area is known as the Moreton Division.

The combined area of the two Divisions is approximately 28,000 square km or 7 million acres.

The 8 local authorities that provide funding for board activities are: Western Downs Regional Council, Toowoomba Regional Council, Southern Downs Regional Council, Lockyer Valley Regional Council, Ipswich City Council, Scenic Rim Regional Council, Logan City Council, and City of Gold Coast.

Above: Map of the DDMRB operational area

Board role and main functions

The Darling Downs-Moreton Rabbit Board (DDMRB) is a pest operational board established under the Land Protection (Pest and Stock Route Management) Regulation 2003 and is responsible for maintaining the **rabbit district** (as shown on map number RF01 held by the Department of Agriculture, Fisheries and Forestry) free of rabbits.

The DDMRB provides a rabbit control and eradication service to 8 local governments and their rate payers within the 28,000 km² rabbit district (the board's operational area) of south east Queensland. The delivery of this service is achieved through the maintenance and upgrade of the 555km rabbit-proof fence, and the provision of expertise and technical information to assist landholders to eradicate rabbits from their land.

Funding provided by local authorities

Eight local authorities contribute towards the operational costs of the Darling Downs-Moreton Rabbit Board, via the rural precept system.

A breakup of these contributions for the 2013-2014 year is shown below:

Local Authority	Contribution 2013-2014	% of DDMRB Annual Precept
Logan City Council	\$ 74,707	5.15%
Ipswich City Council	\$ 75,745	5.22%
City of Gold Coast	\$ 101,267	6.97%
Lockyer Valley Regional Council	\$ 102,527	7.06%
Western Downs Regional Council	\$ 168,212	11.58%
Scenic Rim Regional Council	\$ 210,252	14.48%
Southern Downs Regional Council	\$ 246,743	16.99%
Toowoomba Regional Council	\$ 472,540	32.54%
Total precept funds 2013-2014	\$1,451,993	

Our people

A breakdown of employee Full Time Equivalent (FTE) status with a comparison to last year is shown below.

FTE Employees for 2012/2013 and 2013/2014

Permanent Full time	14	14
1 FTE (4 casuals)	1	1
Total	15	15

The current staff of eighteen employees are engaged as follows; Chief Executive Officer, Inspector, Rabbit Compliance Co-ordinator, Rabbit Compliance Officer, two Leading Hand/Patrolmen, eleven fence maintenance/patrolmen (including 3 casuals), and one casual administration officer.

Remuneration for the Chief Executive Officer and the Inspector, who fill the two key management roles, equalled \$182,842.17, including superannuation expenses. Total gross wages and superannuation expenses for all employees during 2013-14 were \$809,663.45.

Fence patrols and fence maintenance



During the last 12 months, 10.664 km of new fencing has been constructed to replace old fence or damaged fence impacted by floods. In addition to this, 15.801 kilometres of footnetting was replaced to ensure priority areas were maintained in a rabbit proof condition. Old floodgates have been replaced by floodways at Folkers in the Karara area and two key gateways were replaced due to safety concerns.

Shown at Left: New footnetting installed in the Stonehenge area. Access tracks are also upgraded while machinery is in the area.

Track maintenance grading was carried out along approximately 180 kilometres of the fence. Drain clearing and vegetation slashing has been carried out where necessary and herbicide spraying has assisted to control vegetation regrowth on both sides of the fence.

Thirteen patrolmen (full-time permanents and casuals) carry out daily patrols along the fence, and each man completes a thorough inspection of their section each week, weather permitting. Patrols vary in length from 13 kilometres to 114 kilometres, depending upon terrain. Fence repairs, debris removal and vegetation control are all part of the normal fence maintenance tasks.

Various means of transport are utilised to travel along the fence for maintenance duties, depending upon terrain and accessibility. Portions of the fence along the Qld – NSW border traverse very steep terrain and patrols are done on foot in some locations, particularly in the Mt Gipps, Mt Lindsay, Mt Clunie and Wilson's Peak areas.

Challenges for our fence maintenance staff

Adverse weather can have a serious impact on the fence maintenance program. Areas of thick vegetation can present safety issues and fallen trees regularly have to be cleared from the fence. Fence repairs are carried out in a timely manner to ensure the effectiveness of the fence is maintained.



Shown above, tree damage to the rabbit-proof fence. Falling limbs and debris can be a serious safety issue, particularly in the dense forest in the Moreton Division. Other areas present different hazards, such as the burning tree shown above.

Grids and gateways

Maintenance and/or replacement of grids is a significant cost factor for the Board to manage. Grids in the fence are relatively simple to manage, provided they are not on a public road. Grids on roads and major highways are a burgeoning issue that the Board must liaise with other stakeholders, such as local authorities or the Department of Main Roads, to find safe and affordable solutions for funding and ongoing maintenance of grids. Gateways are upgraded or replaced on a priority basis over the course of the year. Two new gateways were installed at key locations this year.

We encourage landholders and the travelling public to assist us to ensure gates in the fence are kept closed at all times. Signage has been updated at key locations where traffic volumes have increased.

Rabbit eradication and Pet rabbits



The Board employs two full time compliance staff to assist landholders in the board area to maintain their properties free of rabbits.

The Rabbit Compliance Co-ordinator and the Rabbit Compliance Officer regularly attend local shows and field demonstration days. The focus of these days is to educate landholders in rabbit eradication techniques and to raise awareness of the pest status of rabbits in Qld.

Rabbit Compliance staff are called upon to investigate reports of rabbits being kept as pets. When pet rabbits are located in the board area, they are confiscated and humanely disposed of by veterinarians.

Crop damage from rabbits grazing on emerging plants can be a costly and time consuming problem for landholders, if rabbit infestations are not managed promptly and effectively.

Rabbit Compliance staff have the skills and knowledge to assist farmers to control rabbits on their properties. Property assessments are carried out and eradication programs are developed & implemented, with the co-operation and assistance of landholders. It is imperative that nearby harbour is managed or removed, to limit the opportunity for warren systems to develop.



This year we have seen rabbits impacting quite heavily on oat crops, lucerne crops and small vegetable crops such as broccolini and beans, in a few key locations. Regular monitoring of rabbit control efforts by landholders has shown extreme diligence by some farmers, while others are yet to realise the full impact of rabbit infestations on the productivity of their land.

The compliance officers have continued to work co-operatively with the precepted local authority pest management officers and state government land protection officers, to increase the capacity of landholders to effectively manage rabbit infestations on their land.

Working collaboratively

We have continued to broaden and strengthen the framework for the collaborative management of pests with landholders, government agencies, natural resource management groups and community groups.

Scientific projects within Queensland and from interstate have been actively supported by Inspector Mark Ridge and our Rabbit Compliance team. Site monitoring, sample gathering and sharing of information have all formed an important part of this co-operative effort.

Website, Social media and Online information

We use our website as a tool to provide relevant information on rabbit management, as well as providing contact information and links to our social media sites. Our website address is www.ddmrb.org.au. The expertise of Cr Glenn Tozer, who represents the City of Gold Coast on our Board of Directors, has enabled the board to move into the social media sphere, by establishing both Facebook and Twitter accounts for the board. These social media forums will provide proactive forums for the dissemination of information in a modern and immediate format.

Our Annual Report is tabled in Parliament by our Minister each year and copies are freely available from the parliamentary website. Hard copies are distributed to Bills & Papers at Parliament House, the Queensland Premier, the Minister for Agriculture, Fisheries and Forestry, the Leader of the Opposition, State Libraries and each precepted local authority. Further copies are provided to members of the public upon request, at no charge.

Public Sector Ethics Act

The Board's administrative procedures and management practices continue to have proper regard to code of conduct, with Board members and staff aware of the requirements and their responsibilities.

Open Data

The DDMRB supports the objectives of the Queensland Government 'Open Data Revolution' and will contribute to the initiative. The DDMRB is committed to making Government data available unless it is restricted for reasons of privacy, public safety, security, commercial confidentiality or compliance with the law.

The long-term objective will be to develop and implement processes that will:

- support future data discovery and accessibility to promote reuse
- ensure datasets are approved for release in a timely and efficient manner
- release data in accordance with whole-of-government standards.

During the 2013-2014 year, the Board engaged no consultants and no Directors or employees undertook overseas travel on behalf of the Board. No issues arose in relation to the Queensland Cultural Diversity Policy.

Information Systems and Record Keeping

Information systems and record keeping are an important part of DDMRB management processes. A new recordkeeping system is currently being developed to ensure information is readily available for both internal use and to meet external reporting obligations. The organisation's accounting system (MYOB Accounting v19) is used to process payroll, payments, receipts and to produce finance reports.

Safety Performance and Risk Management

The safety of our workers and others is the highest priority and our goal is to maintain a safe working environment for our employees and members of the public. We have a very low injury rate considering the challenging working environment and the activities undertaken on a regular basis by the fencing staff.

Team members regularly participate in training programs that are focused on upgrading their skills and ensuring their safety and the safety of members of the public.

Over the last twelve months employees participated in and successfully completed:

- Chainsaw training
- Senior First Aid training
- ATV Training (4WD Yamaha Rhino)
- Certificate III in Agriculture (ChemCert) training
- 1080 Training (to allow them to use liquid pindone)
- Heavy rigid licence driver training

Business operational risks are identified and adequately managed. As part of the newly adopted Business Plan the board maintains and regularly reviews a register of major risks to the DDMRB, its Directors and staff, and others.

Staff Accommodation and Cottage Maintenance

The provision of suitable housing in the more remote areas, as required under the relevant award, is a key factor in the recruitment and retention of experienced fencing staff.

The condition of staff housing is monitored on a regular basis and the maintenance schedule includes regular painting of board houses. Renovating kitchens, bathrooms & laundries is undertaken either by board employees or external contractors, as required.

The year ahead and future planning

The Board of Directors will review all board policies during their current term. This process has begun and will be complete by December 2014. The 2014-2017 Strategic Plan has been developed and endorsed by the Board in December 2013.

As part of the 2014-2015 annual works plan and in accordance with the adopted Business Plan, it is intended to reconstruct or refurbish approximately 20 kilometres of the rabbit-proof fence, as well as replacing at least 10 kilometres of footnetting. Floodways and gateways will be upgraded where necessary, in line with the Inspector's Annual Works Plan.

The Rabbit Compliance Co-ordinator has been developing extension materials to assist with the education of landholders regarding rabbit management and control. The extension materials are being shared with Queensland government agencies as well as interstate agencies, to avoid duplication.

My main focus as Chief Executive Officer is to assist the Chairman and Directors to provide responsible corporate and economic management, and to ensure that the Board supports our employees in their efforts to maintain the fence and to control rabbits.

Inspector Mark Ridge will ensure his annual works plan has flexibility to cope with the unexpected, as well as completing the scheduled works to improve the condition of the rabbit-proof fence.

The DDMRB is also experimenting with new technology to improve operational efficiency. Gate monitoring devices will be installed to assist the Board to monitor and assess key areas where gates are being left open by members of the public. The installation of this technology may encourage improved compliance and also assist in decision making regarding the installation of new grids at key locations.

Acknowledgements

The Board of Directors has demonstrated a professional and diligent approach to their new role, and the wide range of experience they bring to the board will ensure a strong direction is provided in the future.

The hard work and dedication of our employees is greatly appreciated and must be acknowledged as the key element in the ongoing success of the board in fulfilling our responsibilities and obligations, as defined by legislation.

I would like to thank the Chairman, Cr Ross Bartley, and the Board of Directors for their strategic direction and guidance throughout the past year, and for their input in establishing updated policies and priorities. The Board also appreciates the support and valuable input we receive from Mr David Kelly, Director, Service Co-ordination–Biosecurity Queensland.

We look forward to meeting the challenges of the year ahead and improving our outcomes to benefit the stakeholders who support the work of the Board.

Renée Mackenzie
Chief Executive Officer

FIVE (5) YEAR WORK PLAN

2014 - 2015

- Rocky Creek Floodway (Millmerran Patrol) 45 metres – Materials Cost \$518
Labour Hours 42.5 hours - Commencement Date 22/07/2014 Estimated
Completion Date 24/07/2014
- Floodway between Folkers Grid and Rocky Creek Grid 500 metres
(Millmerran Patrol) Materials Cost \$ 5100 Labour Hours 127.5 hours
Commencement Date 29/07/2014 Estimated Completion Date 07/08/2014
- Reconstruction of 13.3 km of fence (topnetted for dogs) between Cullendore
Grid and Barlows Gate (Cullendore Patrol) Materials Cost \$ 117,750
Labour Hours 1850 hours Commencement Date 11/08/2014 Estimated
Completion Date 05/12/2014
- Reconstruction of 5.5 km of fence (rabbit height fence – no topnetting) at
Kumbarilla (Brigalow Patrol) Materials Cost \$ 45,320 Labour Hours 700
hours Commencement Date 05/01/2015 Estimated Completion Date
20/02/2015
- Reconstruction of 1 km of fence & floodways (rabbit height fence - no
topnetting) at Mt Lindsay (Moreton Division) Materials Cost \$ 10,500 Labour
Hours 350 hours Commencement Date 11/08/2014 Estimated Completion
Date 29/08/2014
- Replacement of 10 km of footnetting on Cullendore, Millmerran, Karara &
Chinchilla Patrols - Materials Cost \$ 13,000 Labour Hours 1600 hours
- Replacement of Wooden Gateway (Millmerran Patrol) Materials Cost
\$ 3000 Labour Hours 34 hours Commencement Date 10/03/2015 Estimated
Completion Date 11/03/2015
- Replacement of Everleigh Gateway (Karara Patrol) Materials Cost \$ 5000
Labour Hours 85 hours Commencement Date 17/03/2015 Estimated
Completion Date 24/03/2015
- Upgrade fence access tracks and drainage systems along the fence
- Maintain or replace machinery & equipment, and source fencing materials
- Review 5 year works plan and re-assess Annual Works Plan

2015 - 2016

- Reconstruction of 5 km of fence – May Park area (Chinchilla)
- Replace 3 gateways - Darling Downs division
- Reconstruction of 3 km of fence between Tyler's Gate and the Forestry Gate (Killarney area)
- Refurbishment of 7 km of fence on the eastern side of Mt Leslie towards Jenners Mountain (Killarney area)
- Upgrade fence access tracks and drainage systems along the fence
- Replace flood gates with floodways (Darling Downs Division and Moreton Division)
- Maintain or replace machinery & equipment, and source fencing materials
- Review 5 year works plan and re-assess Annual Works Plan

2016 – 2017

- Replace 5 km fence from The Bluff heading north west towards Tin Hut Gateway (Spring Creek area)
- Replace 5 km footnetting from Many Springs heading east (Dalveen area)
- Replace Greymare Gate – gateway and 2 strain of fence
- Replace 2 km on Mt Glennie (Moreton Division)
- Upgrade fence access tracks and drainage systems along the fence
- Maintain or replace machinery & equipment, and source fencing materials
- Review 5 year works plan and re-assess Annual Works Plan

2017 – 2018

- Replace 5 km fence between Brigalow and Chinchilla along the Warrego Highway
- Replace 3 km fence from Redtank Grid to the east, towards Cottonvale
- Replace 5 km footnetting between the Tara Dog Fence and the Kumbarilla Grid – Moonie Highway vicinity
- Replace 2 km fence between White Swamp & Mt Clunie (Moreton Division)
- Replace floodgates with floodways (Darling Downs & Moreton Divisions)
- Upgrade fence access tracks and drainage systems along the fence
- Maintain or replace machinery & equipment, and source fencing materials
- Review 5 year works plan and re-assess Annual Works Plan

2018 – 2019

- Reconstruction of 5 km of fence (rabbit height) at Baking Board (West of Chinchilla)
- Reconstruction of 5 km of fence (wild-dog topnetted) from Cullendore Grid heading east
- Replacement of two gateways – Darling Downs Division
- Replace peripheral fencing (wings etc) on three grid complexes – Darling Downs Division
- Upgrade fence access tracks and drainage systems along the fence
- Maintain or replace machinery & equipment, and source fencing materials
- Review 5 year works plan and re-assess Annual Works Plan

General Comments:

Repairs to the rabbit-proof fence and access tracks as a consequence of the damage from the January 2013 floods is complete. 5.8 km of rabbit height fence was replaced in the Folkers area and 20 km of tracks & drains were repaired in the Kumberilla area.

A maintenance/replacement program for the grids in the rabbit fence is being formulated, as they are becoming more of an issue in some sections of the fence where the volume of traffic using them has increased.

Investigations are still proceeding with relevant stakeholders to re-align a section of the rabbit-proof fence in the Chinchilla area. If this proposal proceeds, this will reduce the impact of the rabbit-proof fence on future development on the southern side of Chinchilla.

Replacement of footnetting is also carried out as part of fence refurbishment or replacement projects. We will continue to improve safety standards and training for our employees.

Promotion and publicity for the role of the Darling Downs-Moreton Rabbit Board will be actively pursued.

Mark Ridge
Inspector

**Statement of Profit or Loss and Other Comprehensive Income
for the year ended 30 June 2014**

QAO
certified statements

	Notes	2014 \$	2013 \$
Income from continuing operations			
Revenue			
User charges	2	13,129	12,747
Grants and other contributions	3	1,451,991	1,402,890
Other revenue	4	166,820	76,388
Gain on sale of property, plant and equipment	5	49,852	45,916
Total income from continuing operations		1,681,792	1,537,941
Expenses from continuing operations			
Employee expenses	6	792,684	784,720
Supplies and services	7	417,620	302,367
Depreciation	8	370,445	360,935
Other expenses	9	53,164	51,476
Total expenses from continuing operations		1,633,913	1,499,498
Operating result from continuing operations		47,879	38,443
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
Increase/(Decrease) in Asset Revaluation Surplus	16	-	-
Total other comprehensive income for the year		-	-
Total comprehensive income		47,879	38,443

**Statement of Financial Position
as at 30 June 2014**

	Notes	2014 \$	2013 \$
Current assets			
Cash and cash equivalents	10	982,647	937,950
Receivables	11	5,832	122
Inventories	12	123,882	124,650
		1,112,361	1,062,722
Non-current assets			
Infrastructure, property, plant and equipment	13	7,295,143	7,297,506
Total non-current assets		7,295,143	7,297,506
Total assets		8,407,504	8,360,228
Current liabilities			
Payables	14	9,450	8,200
Provisions	15	245,400	247,253
Total current liabilities		254,850	255,453
Non-current liabilities			
Provisions	15	10,000	10,000
Total non-current liabilities		10,000	10,000
Total liabilities		264,850	265,453
Net assets		8,142,654	8,094,775
Equity			
Accumulated surplus		2,929,553	2,881,674
Reserves:			
Asset Revaluation Surplus	16	5,213,101	5,213,101
Total equity		8,142,654	8,094,775

**Statement of Changes in Equity
for the year ended 30 June 2014**



	Accumulated surplus		Asset Revaluation Surplus		Total	
	2014	2013	2014	2013	2014	2013
	\$	\$	\$	\$	\$	\$
Balance at 1 July	2,881,674	2,843,231	5,213,101	5,213,101	8,094,775	8,056,332
Operating Result from Continuing Operations	47,879	38,443	-	-	47,879	38,443
Total Other Comprehensive Income Increase/(Decrease) in Asset Revaluation Surplus	-	-	-	-	-	-
Balance at 30 June	2,929,553	2,881,674	5,213,101	5,213,101	8,142,654	8,094,775

The accompanying notes form part of these statements.

Statement of Cash Flows
for the year ended 30 June 2014

	2014	2013
Notes	\$	\$
Cash flows from operating activities		
Cash receipts in the course of operations	1,585,804	1,431,447
Cash payments in the course of operations	(1,263,303)	(1,166,098)
Interest received	46,136	60,578
GST collected on sales	1,751	1,697
GST remitted to the ATO	(72,907)	(68,976)
GST input tax credits from ATO	(1,761)	(1,687)
	67,207	77,887
Net cash provided by operating activities	362,927	334,848
Cash flows from investing activities		
Payment for property, plant, and equipment	(388,390)	(462,260)
Proceeds from disposal of property, plant and equipment	70,160	53,841
Net cash used in investing activities	(318,230)	(408,419)
Net increase (decrease) in cash and cash equivalents	44,697	(73,571)
Cash and cash equivalents at beginning of financial year	937,950	1,011,521
Cash and cash equivalents at end of financial year	982,647	937,950

Notes to and Forming Part of the Financial Statements
for the year ended 30 June 2014

A. Summary of Significant Accounting Policies

a. Objectives and principal activities of the Board

The Board's role is to maintain the 555 kilometre barrier fence in rabbit-proof condition and to monitor for compliance with the *Land Protection (Pest and Stock Route Management) Act 2002*.

The aim of the fence maintenance program and the compliance activities is to ensure, as far as practical, that the Darling Downs-Moreton Rabbit Board rabbit district, as defined by the Act, is maintained free of rabbits.

The Board achieves this by carrying out regular inspections and upgrades of the fence and conducting property inspections to assess for rabbit infestations. If rabbits are located on a property within the rabbit district the Board provides technical advice to landholders to ensure the most effective eradication techniques are utilised.

b. Basis of Accounting

These general purpose financial statements have been prepared in compliance with section 43 of the *Financial and Performance Management Standard 2009*, section 240 of the *Land Protection (Pest and Stock Route Management) Act 2002*, applicable Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. In addition, the financial report complies with Queensland Treasury & Trade Minimum Reporting requirements applicable for the year ended 30 June 2014, and other authoritative pronouncements. The entity is a statutory body and is classified as a not-for-profit entity under Australian Accounting Standards.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical cost, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

c. Funding of the Board's Operations

The principal source of funding for the Board is by way of reimbursements received from the Land Protection Fund for which revenue (for the Board's purpose) is derived from Precept Levies issued by the Minister for Agriculture, Fisheries and Forestry upon Local Authorities within the Darling Downs - Moreton Rabbit District.

d. User Charges

User charges and fees controlled by the Board are recognised as revenue when received. The Board controls these revenues where they can be deployed for the achievement of the Board's objectives.

e. Grants and Contributions

Grants, contributions, donations and gifts that are non-reciprocal in nature are recognised as revenue in the year in which the Board obtains control over them.

**Notes to and Forming Part of the Financial Statements
for the year ended 30 June 2014**

f. Interest Revenue

Interest revenue is recognised using the effective rate interest method.

g. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Where applicable, bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

h. Receivables

Receivables are recognised at the nominal amount due at the time of the transaction. The collectability of receivables is assessed periodically, with provision being made for impairment. Terms range from seven (7) days to a maximum of three (3) months. No interest is charged and no security is obtained.

i. Inventories

The materials on hand comprise of materials held at various locations for fence maintenance and are valued at the lower of cost and net realisable value.

j. Acquisition of Assets

Actual cost is used for the initial recording of all non-current physical acquisitions. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all costs incurred in getting the assets ready for use.

k. Property, Plant and Equipment

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

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

Land improvements are included with buildings. Items with a lesser value are expensed in the year of acquisition.

**Notes to and Forming Part of the Financial Statements
for the year ended 30 June 2014**

l. Revaluation of non-current physical assets

Land, buildings and infrastructure are measured at fair value in accordance with AASB 116 *Property, Plant and Equipment*, AASB *Fair Value Management* and Queensland Treasury and Trade *Non-Current Asset Accounting Policies for the Queensland Public Sector*.

Plant and equipment is measured at cost.

Non-current physical assets measured at fair value are comprehensively revalued at least once every five years with interim valuations, using appropriate indices, being otherwise performed on an annual basis where there has been a material variation in the index.

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

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

Crown reserve land is also made available, without charge, for use of the Board. As this land is not controlled by the Board it is not included in the financial report.

m. Depreciation of Property, Plant and Equipment

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

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

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

Asset Class	Asset Sub Class	Estimated useful life in years
Buildings and land improvements	Timber Residence	19 - 60
	Sheds	3 - 17
Infrastructure	Rabbit Proof Fence	25 - 50
Plant and equipment	Motor Vehicles	5 - 10
	Heavy Plant	5 - 10

Notes to and Forming Part of the Financial Statements
for the year ended 30 June 2014

n. Impairment of Non-Current Assets

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

The asset's recoverable amount is determined as the higher of the asset's fair value less costs to sell and value in use, which is determined as an asset's depreciated replacement cost.

An impairment loss is recognised immediately in the Statement of Profit and Loss and Other Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available.

o. Employee benefits

Short-Term Employee Benefits

Provision is made for the Board's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries, employee incentives, annual leave and vested long service leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. Short term employee benefits are recognised as a current liability in provisions on the statement of financial position.

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

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as a part of employee benefits expense. Long term employee benefits are disclosed as a non-current liability on the statement of financial position.

Superannuation

Employer superannuation contributions are paid to Sunsuper, at 9.25%. Contributions are expensed in the period in which they are paid or payable. The Board's obligation is limited to its contribution to Sunsuper.

Notes to and Forming Part of the Financial Statements
for the year ended 30 June 2014

p. Taxation

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

q. Goods and Services Tax

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

r. Contingent Assets or Liabilities

There were no known contingent assets or liabilities of a significant nature at 30 June 2014.

s. Comparative Amounts

Comparative information has been restated, where necessary, to be consistent with disclosures in the current reporting period.

t. Issuance of Financial Statements

The financial statements are authorised for issue by the Chairman and Chief Executive Officer of the Darling Downs-Moreton Rabbit Board at the date of signing the Management Certificate. The financial statements were authorised for issue on 21 August 2014.

u. Accounting Estimates and Judgements

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions, and management judgements that have that potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

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

Notes to and Forming Part of the Financial Statements
for the year ended 30 June 2014

v. Fair Value Measurement

The Board is required to measure some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard or the Financial Accountability Act 2009.

"Fair value" is the price the Board would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximize to the extent possible the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (i.e. market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the entity at reporting date (i.e. the market that maximises the receipts from the sale of the asset or minimizes the payment made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or sell it to another market participant that would use the assets in its highest and best use.

w. Adoption of New and Revised Accounting Standards

During the current year, the following standards became mandatory and have been adopted retrospectively by the Board:

- AASB 13 Fair Value Measurement
- AASB 119 Employee Benefits

The accounting policies have been updated to reflect changes in the recognition and measurement of assets, liabilities, income and expenses and the impact of adoption of these standards is discussed below.

AASB 13 Fair Value Measurement does not change what and when assets or liabilities are recorded at fair value. It provides guidance on how to measure assets and liabilities at fair value, including the concept of highest and best use for non-financial assets. AASB 13 has not changed the fair value measurement basis for any assets or liabilities held at fair value, however additional disclosures on the methodology and fair value hierarchy have been included in the financial statements.

AASB 119 Employee benefits changes the basis for determining the income or expense relating to defined benefit plans and introduces revised definitions for short-term employee benefits and termination benefits.

Notes to and Forming Part of the Financial Statements
for the year ended 30 June 2014

w. *Adoption of New and Revised Accounting Standards (Cont'd)*

The Board reviewed the annual leave liability to determine the level of annual leave which is expected to be paid more than 12 months after the end of the reporting period. Whilst this has been considered to be a long-term employee benefits for the purpose of measuring the leave under AASB 119, the effect of discounting was not considered to be material to the financial report.

x. *New Accounting Standards for Application in Future Periods*

The following Australian Accounting Standards issued or amended are applicable to the Board but are not yet effective for the 2014 financial year and have not been adopted in preparation of the financial statements at reporting date. The impact of each Accounting Standard on the Board's financial reporting in future periods is considered immaterial.

AASB No	Application Date	Comments
AASB 9 AASB 2010-7 AASB 2012-2	1 January 2018	These standards are applicable retrospectively and amend the classification and measurement of financial assets.
2013-3	1 January 2014	Amends AASB 136 to require additional disclosure about the fair value measurement when the recoverable amount of impaired assets is based on fair value less costs of disposal.
2013-8	1 January 2014 (not-for-profit entities)	Provides authoritative guidance to not-for-profit entities in applying concepts of control in AASB 10 and AASB 12.
2013-9	1 January 2014	This standard withdraws the substantive content in AASB 1031 and provides signpost references to materiality in other Australian Accounting Standards.
AASB 2014-1	1 July 2014	Various amendments to a range of accounting standards. Changes impacting the Board include: <ul style="list-style-type: none"> ▪ AASB 13 Fair value measurement — minor clarification re: measurement of short-term receivables and payables ▪ AASB 116 Property, plant and equipment — clarifies that when an item of property, plant and equipment is revalued the gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount.

The following Accounting Standards are applicable to future financial reporting periods however are not anticipated to be relevant or material to the Board's financial reporting:

AASB 14	1 January 2016	Regulatory deferral accounts
AASB 9	1 January 2018	Financial Instruments (December 2009) and December 2010
AASB 10	1 January 2014 (not-for-profit entities)	Establishes a new control model which broadens the situations when an entity is considered to be controlled by another entity and includes new guidance for applying the model to specific situations.
AASB 11	1 January 2014 (not-for-profit entities)	Defines a new model for accounting for joint arrangements. Joint operations that give venturers rights to and obligations for the underlying assets and liabilities are accounted for by recognising the share of those assets and liabilities. Joint ventures that give the venturers a right to the net assets are accounted for using the equity method.
AASB 12	1 January 2014 (not-for-profit entities)	Prescribes disclosure requirements for interests in subsidiaries, joint arrangements, associates and other structured entities.
2010-7	1 January 2018	Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)

*Notes to and forming part of the financial statements (continued)
for the year ended 30 June 2014*

	2014	2013
	\$	\$
2. User Charges		
Fee for service - Fence Maintenance	13,129	12,747
Total user charges	13,129	12,747
3. Grants and other contributions		
Land Protection Fund	1,451,991	1,402,890
Total grants and other contributions	1,451,991	1,402,890
4. Other revenue		
Interest	46,136	60,578
Recoveries and Refunds	3,245	5,365
Qld Government Insurance Fund	111,023	-
Paddock Lease and House Rent	6,416	10,377
Other Revenue	-	68
Total other revenue	166,820	76,388
5. Gain on sale of property, plant and equipment		
Plant and equipment	49,852	45,916
Total gain on sale of property, plant and equipment	49,852	45,916

*Notes to and forming part of the financial statements (continued)
for the year ended 30 June 2014*

	2014	2013
	\$	\$
6. Employee expenses		
Employee benefits		
Wages and salaries	697,676	657,216
Employer superannuation contributions	72,129	67,675
Long service leave	3,319	33,338
Director Fees and expenses	3,495	7,389
	3,149	4,977
Employee related expenses		
Workers' compensation premium	12,916	14,125
Total employee expenses	792,684	784,720

The number of employees including both full-time employees and part-time employees measured on a full time equivalent basis is:

Number of Employees:

	2014	2013
	15	15

	2014	2013
	\$	\$
7. Supplies and services		
Safety equipment & clothing	2,787	4,806
Materials - Fencing	69,586	9,207
Materials - Other	8,032	6,920
Repairs & maintenance	148,610	116,786
Printing & stationery	2,954	2,641
Electricity & gas	2,523	2,091
Telephone & postage	20,055	17,025
Advertising & signs	1,199	1,542
Rates	12,438	13,125
Computer supplies	5,603	7,033
Motor vehicle expenses	84,757	83,867
Portable and attractive items	22,714	23,349
Other	36,362	13,975
Total supplies and services	417,620	302,367
8. Depreciation		
Depreciation was incurred in respect of:		
Buildings	48,821	48,821
Infrastructure - Rabbit Proof Fence	219,293	210,267
Plant and equipment	102,331	101,847
Total depreciation	370,445	360,935

*Notes to and forming part of the financial statements (continued)
for the year ended 30 June 2014*

9. Other expenses	2014 \$	2013 \$
Insurance premiums & registrations	35,419	34,417
Audit fees*	9,450	8,400
Conferences and Seminars	1,238	171
Accounting fee	2,400	4,500
Subscription fee	670	750
	3,987	3,238
Total other expenses	53,164	51,476

* Total audit fees paid to Queensland Audit Office. There are no non-audit invoices included in this amount.

10. Cash and cash equivalents

Cash on hand	75	75
Cash at bank	337,572	302,875
Cash on term deposit	645,000	635,000
Total Cash and cash equivalents	982,647	937,950

11. Receivables

Receivable from the Australian Taxation Office	5,832	122
Total receivables	5,832	122

12. Inventories

Inventory not held for sale:

Materials and stores	123,882	124,650
Total inventories	123,882	124,650

**Notes to and forming part of the financial statements (continued)
for the year ended 30 June 2014**

	2014 \$	2013 \$
13. Infrastructure, property, plant and equipment		
Land		
At fair value	328,000	328,000
Total land	328,000	328,000
Buildings		
At fair value	1,881,573	1,881,573
Less: accumulated depreciation	(1,147,419)	(1,098,598)
Total buildings	734,154	782,975
Infrastructure - Rabbit Proof Fence		
At fair value	10,953,312	10,745,363
Less: accumulated depreciation	(5,339,427)	(5,120,134)
Total infrastructure - Rabbit Proof Fence	5,613,885	5,625,229
Plant and equipment		
At cost	1,056,779	1,054,730
Less: accumulated depreciation	(437,675)	(493,428)
Total plant and equipment	619,104	561,302
Total infrastructure, property, plant and equipment	7,295,143	7,297,506

**Notes to and forming part of the financial statements (continued)
for the year ended 30 June 2014****13. Infrastructure, property, plant and equipment (continued)****13.1 Valuation of infrastructure, property, plant & equipment**

Infrastructure, Property, Plant and Equipment have been valued in accordance with AASB 116 Property, Plant & Equipment, AASB 13 Fair Value Measurement and Queensland Treasury & Trade Non-Current Asset Accounting Policies for the Queensland Public Sector.

Land, buildings and infrastructure

Land, buildings and infrastructure were comprehensively revalued as at 30 June 2012 by the State Valuation Service using 'fair value' methodology. The valuation of land is based on current market values. For infrastructure assets and buildings, the basis for valuation is depreciated replacement cost. The Board has judged that these valuations, less an allowance for annual depreciation, materially represent fair value as at 30 June 2014.

Plant and equipment

Plant and equipment is valued at cost in accordance with Queensland Treasury's Non-current Asset Accounting Policies for the Queensland Public Sector.

13.2 Infrastructure, property, plant & equipment movement reconciliation

	Land 2014 \$	Buildings 2014 \$	Infrastructure 2014 \$	Plant and equipment 2014 \$	Total 2014 \$
Carrying amount at 1 July 2013	328,000	782,975	5,625,229	561,302	7,297,506
Acquisitions	-	-	207,949	180,441	388,390
Disposals	-	-	-	(20,308)	(20,308)
Depreciation	-	(48,821)	(219,293)	(102,331)	(370,445)
Carrying amount at 30 June 2014	328,000	734,154	5,613,885	619,104	7,295,143

	Land 2013 \$	Buildings 2013 \$	Infrastructure 2013 \$	Plant and equipment 2013 \$	Total 2013 \$
Carrying amount at 1 July 2012	328,000	831,796	5,603,499	440,811	7,204,106
Acquisitions	-	-	231,997	230,263	462,260
Disposals	-	-	-	(7,925)	(7,925)
Depreciation	-	(48,821)	(210,267)	(101,847)	(360,935)
Carrying amount at 30 June 2013	328,000	782,975	5,625,229	561,302	7,297,506

The Board has property plant and equipment with an original cost of \$280,899 that has a written down value of zero still being used in the provision of services.

**Notes to and forming part of the financial statements (continued)
for the year ended 30 June 2014**

	2014	2013
	\$	\$
14. Payables		
Current		
Audit Fees	9,450	8,200
	9,450	8,200
15. Provisions		
Current		
Long service leave	102,193	102,560
Annual leave	143,207	144,693
Total current provisions	245,400	247,253
Non-current		
Long service leave	10,000	10,000
Total non-current provisions	10,000	10,000
Movements in carrying amounts	Provision for Employee Benefits	
	\$	
Balance at the beginning of the year	257,253	
Additional provision	63,225	
Amounts paid during the year	(62,353)	
Increase / (decrease) in the discounted amount arising because of time and the effect of any change in the discount rate	(2,725)	
Carrying amount at the end of the year	255,400	

*Notes to and forming part of the financial statements (continued)
for the year ended 30 June 2014*

15. Provisions (Cont'd)

Provision for employee benefits represents amounts accrued for annual leave and long service leave. The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Board does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the organisation does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service. In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based on historical data. The measurement and recognition criteria relating to employee benefits have been discussed in Note 1.

*Notes to and forming part of the financial statements (continued)
for the year ended 30 June 2014***16. Asset revaluation surplus by class**

	Land 2014 \$	Buildings 2014 \$	Infrastructure 2014 \$	Total 2014 \$
Balance 1 July 2013	123,000	679,961	4,410,140	5,213,101
Revaluation increments	-	-	-	-
Revaluation decrements	-	-	-	-
Impairment losses through equity	-	-	-	-
Impairment reversal through equity	-	-	-	-
Balance 30 June 2014	123,000	679,961	4,410,140	5,213,101
	Land 2013 \$	Buildings 2013 \$	Infrastructure 2013 \$	Total 2013 \$
Balance 1 July 2012	123,000	679,961	4,410,140	5,213,101
Revaluation increments	-	-	-	-
Revaluation decrements	-	-	-	-
Impairment losses through equity	-	-	-	-
Impairment reversal through equity	-	-	-	-
Balance 30 June 2013	123,000	679,961	4,410,140	5,213,101

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

**Notes to and forming part of the financial statements (continued)
for the year ended 30 June 2014**

	2014 \$	2013 \$
17. Reconciliation of operating surplus to net cash from operating activities		
Operating result from continuing operations	47,879	38,443
Adjust for non-cash items		
Depreciation	370,445	360,935
Gain on plant & equipment	(49,852)	(45,916)
Changes in asset/liabilities		
(Increase)/decrease in inventory	768	24,824
(Increase)/decrease in receivables	(5,710)	8,921
Increase/(decrease) in other liabilities	1,250	200
Increase/(decrease) in employee entitlements	(1,853)	(52,559)
Cash provided by operating activities	362,927	334,848

18. Financial instruments**(a) Financial risk management**

The Board's financial instruments consist mainly of deposits with banks, accounts receivable and accounts payable. Details of the Board's financial instruments are:

Financial Assets

Cash and cash equivalents	982,647	937,950
Receivables	5,832	122

Financial Liabilities

Payables	9,450	8,200
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The directors' overall risk management strategy seeks to assist the Board in meeting its financial targets, whilst minimising the potential adverse effects on financial performance.

The Board does not have any derivative instruments at 30 June 2014.

The main risks the Board is exposed to through its financial instruments are interest rate risk, liquidity risk and credit risk.

**Notes to and forming part of the financial statements (continued)
for the year ended 30 June 2014****18. Financial instruments (continued)****(b) Market risk**

The Board does not trade in foreign currency and is not materially exposed to commodity price changes. The Board is exposed to interest rate risk through its cash deposited in interest bearing accounts.

(c) Interest rate risk

Interest rate risk is managed with a mixture of fixed and floating rate bank accounts and deposits.

There has been no change to the Board's exposure to interest rate risk or the manner in which it manages and measures the risk from the previous year.

The Board's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

	Weighted Average Effective Rate %	Floating Interest Rate \$	Non-Interest Bearing \$	Total \$
2014				
Financial Assets				
Cash & cash equivalents	4.80%	982,572	75	982,647
		982,572	75	982,647
2013				
Financial Assets				
Cash & cash equivalents	6.22%	937,875	75	937,950
		937,875	75	937,950

(d) Sensitivity analysis

The following interest rate sensitivity analysis is depicting the outcome to Statement of Profit or Loss and Other Comprehensive Income should there be a 100 basis points movement in interest rates. It assumes that the rate would be held constant over the financial period, with the change occurring at the beginning of the financial period.

At reporting date, if the interest rate had been 100 basis points lower or higher on cash and cash equivalents the impact on profit and equity would be a corresponding movement in profit and equity of \$9,826 (2013: \$9,379).

**Notes to and forming part of the financial statements (continued)
for the year ended 30 June 2014****18. Financial instruments (continued)****(e) Liquidity risk**

The Board manages liquidity risk by monitoring forecast cash flows and actual cash flows.

The Board is not exposed to any significant liquidity risk.

(f) Credit risk

No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired, and are stated at the carrying amounts indicated.

The following table represents an analysis of the age of the Board's financial assets as at 30 June 2014.

	2014		2013	
	Gross \$	Impairment \$	Gross \$	Impairment \$
Not past due	5,832	-	122	-
Past due 0 - 30 days	-	-	-	-
Past due 31 - 120 days	-	-	-	-
year	-	-	-	-
More than one year	-	-	-	-
	5,832	-	122	-

Based on the credit history of the receivables, it is expected that these amounts will be received when due.

19. Commitments**(a) Capital expenditure commitments**

The Board had no capital expenditure commitments as at 30 June 2014.

(b) Operating lease commitments

Operating expenditure commitment contracted for but not brought to account in the financial statements. The commitment relates to photocopier service lease agreement.

	2014 \$	2013 \$
Payable not later than one year	1,835	1,835
Payable later than 1 year but not later than 5 years	3,211	5,046
	5,046	6,881

(c) Finance lease commitments

The Board had no finance lease commitments as at 30 June 2014

**Notes to and forming part of the financial statements (continued)
for the year ended 30 June 2014****20. Events occurring after balance date**

No events that have occurred after balance date have a material impact on these financial statements.

21. Fair Value Measurement**Fair value hierarchy**

The Board measures fair values of assets and liabilities carried at fair value in the financial report using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements:

- Level 1:** Quoted market price (unadjusted) in an active market for an identical asset or liability.
- Level 2:** Valuation techniques based on observable inputs, either directly (i.e. as prices) or indirectly (i.e. derived from prices). This category includes assets or liabilities valued using:
- quoted market prices in active markets for similar assets or liabilities;
 - quoted prices for identical or similar assets or liabilities in markets that are considered less than active; or
 - other valuation techniques where all significant inputs are directly or indirectly observable from market data.
- Level 3:** Valuation techniques using significant unobservable inputs. This category includes all assets and liabilities where the valuation technique includes inputs not based on observable data and the unobservable inputs have a significant effect on the asset's or liability's valuation. This category includes assets and liabilities that are valued based on quoted prices for similar assets or liabilities where significant unobservable adjustments or assumptions are required to reflect differences between them.

Fair values for financial instruments or non-financial assets or liabilities traded in active markets are based on quoted market prices at reporting date. The quoted market price for financial assets is the current bid price. The fair value of financial instruments that are not traded in an active market are determined using valuation techniques. To the extent possible assumptions used are based on observable market prices and rates at the end of the reporting date.

The table below categorises assets and liabilities measured and recognised at fair value at the reporting date by the level of the fair value hierarchy into which the fair value measurement is categorised. Comparative information for non-financial assets has not been provided as permitted by the transitional provisions of the new Standard.

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
2014					
Recurring fair value measurements					
Non-Financial Assets					
- infrastructure		-	-	5,613,885	5,613,885
- land and buildings		-	563,600	498,554	1,062,154
		-	563,600	6,112,439	6,676,039

**Notes to and forming part of the financial statements (continued)
for the year ended 30 June 2014****21. Fair Value Measurement (Cont'd)****Valuation Techniques and Unobservable Inputs Used to Derive Level 2 Fair Values***Land and buildings located on owned freehold land*

The valuation of the Rabbit Board freehold houses and structures for has been carried out on a Market Value approach. The market approach uses recent observable market data for similar properties and may incorporate the use of valuing the property using a discounted cash flow methodology.

Valuation Techniques and Unobservable Inputs Used to Derive Level 3 Fair Values**Infrastructure assets**

The valuation of the rabbit-proof fence has been carried out on a Depreciated Replacement Cost Basis. The Gross Replacement Cost of the fence has been calculated based on a rate per kilometre with costs for materials, plant, and labour.

The Net Book Value of the Rabbit Fence was calculated by splitting the fence up into two components that being 371 Kilometres of Standard Rabbit Fence consisting of 3 metre panels, steel/timber post, 2 barbed wires, 4 plain wires and rabbit netting infill and 184 Kilometres of Rabbit and Dog Fencing consisting of the same construction with the inclusion of top dog netting.

The Total Useful Life of the fence structure has been assessed at 50 years based on prior assessments. The Standard Rabbit Fence and Rabbit and Dog Fencing has then been categorised into the following standards or condition of the fence. (New Condition, Good Condition, Fair Condition and Scheduled for Replacement). For each category a remaining usable life of the fence has been adopted with a total kilometre allocation to each of these categories. The lengths and the remaining usable life of the two fence types have been assessed by inspection of a representative sample of the fence line.

Land & buildings*Houses and structures located on uncontrolled land reserves*

The valuation of the houses and structures located on uncontrolled land reserves has been carried out on a Depreciated Replacement Cost basis. The Gross Replacement Cost of the houses has been calculated using the replacement value of each of the different houses and then depreciated depending on age and condition.

Reconciliation of Recurring Level 3 Fair Value Measurements

The movement in the fair value of level 3 assets during the year was:

	Infrastructure	Buildings & Structures on Uncontrolled Reserves	Total
	\$	\$	\$
Balance at the beginning of the year	5,625,229	540,093	6,165,322
Additions during the year	207,949	-	207,949
Disposals during the year	-	-	-
Depreciation expense	(219,293)	(41,539)	(260,832)
Balance at the end of the year	5,613,885	498,554	6,112,439

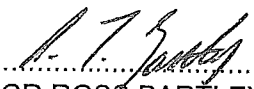
There has been no change to the valuation techniques used to calculate the fair values disclosed in the notes to the financial statements.

DARLING DOWNS-MORETON RABBIT BOARD

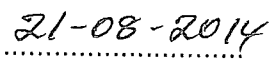
CERTIFICATE OF CHAIRMAN AND CHIEF EXECUTIVE OFFICER

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

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Darling Downs-Moreton Rabbit Board for the financial year ended 30 June 2014 and of the financial position of the Board at the end of that year; and
- (c) at the time of this Certificate there are reasonable grounds to believe that the Darling Downs-Moreton Rabbit Board will be able to pay its debts as and when they fall due.


.....
CR ROSS BARTLEY
CHAIRMAN


.....
RENÉE MACKENZIE
CHIEF EXECUTIVE OFFICER


.....
DATE

INDEPENDENT AUDITOR'S REPORT

To the Board of Darling Downs - Moreton Rabbit Board

Report on the Financial Report

I have audited the accompanying financial report of Darling Downs - Moreton Rabbit Board, which comprises the statement of financial position as at 30 June 2014, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and certificate given by the Chairman and the Chief Executive Officer.

The Board's Responsibility for the Financial Report

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

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial report including any mandatory financial reporting requirements approved by the Treasurer for application in Queensland.

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

Independence

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

Opinion

In accordance with s.40 of the *Auditor-General Act 2009* –

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion –
 - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Darling Downs – Moreton Rabbit Board for the financial year 1 July 2013 to 30 June 2014 and of the financial position as at the end of that year.

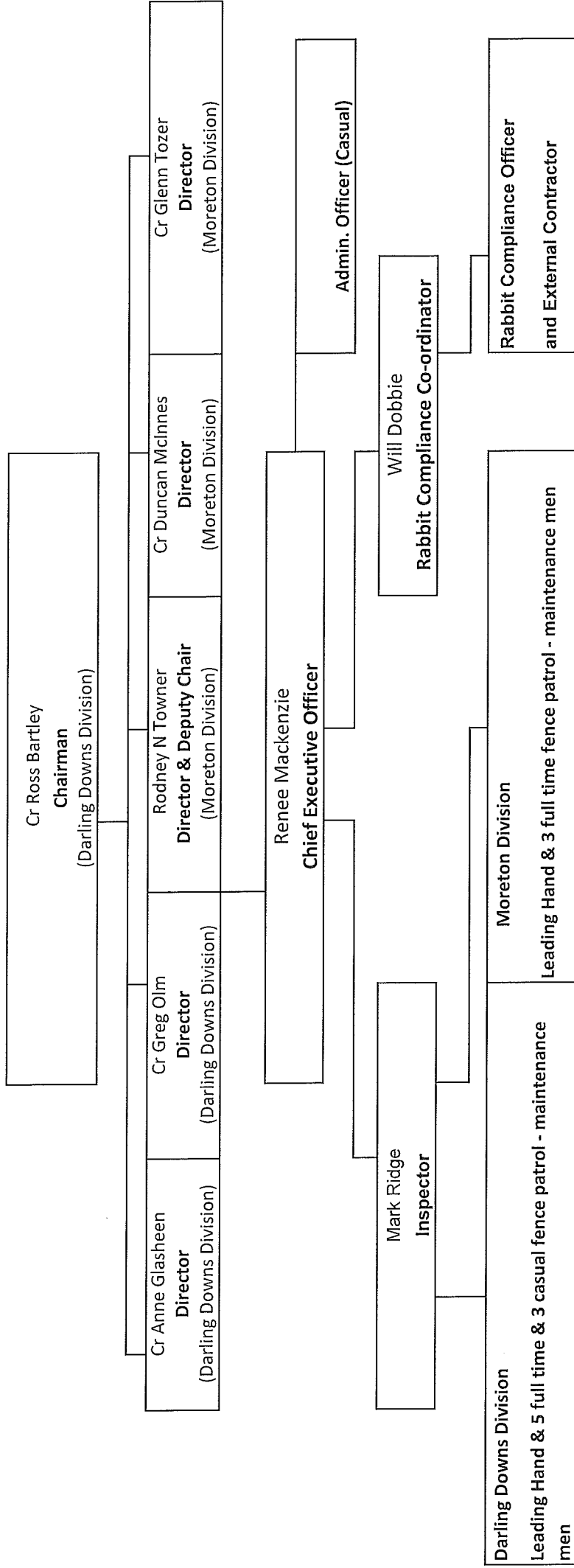


N GEORGE CPA
As delegate of the Auditor-General of Queensland



Queensland Audit Office
Brisbane

Darling Downs - Moreton Rabbit Board Organisation Chart



Darling Downs-Moreton Rabbit Board
Budget 2013 - 2014

Account Number	Budget Item Description	Budget 2013 2014	Actual Expenditure or Income 2013- 2014	Notes on 2013-2014 Budget Outcomes/Variations
4-0000	INCOME			
4-1000	Reimbursements			
4-1100	Annual Local Authority Precept	1,451,991	1,451,991	As per Budget Estimate
	Total Reimbursements Income	1,451,991	1,451,991	
4-2000	Other Income			
4-2200	Interest Earned	45,000	46,135	Investment returns slightly higher than anticipated
4-2300	Miscellaneous Administration Receipts	200	469	Gas Well site fees from QGC
4-2340	Rabbit Board History Book Sales	50	91	Sales of history books exceeded estimate
4-2360	Equip Trade-In & Sale Used Goods	250	-	No sales of used goods
4-2370	Condamine Alliance Funding	-	-	Not applicable this year
4-2360	Brochure Sponsorship	-	-	Not applicable this year
	Total Other Income	45,500	46,695	
4-3000	Fence Maintenance			
4-3100	Top Netting - Shires	12,750	13,129	Annual CPI rise applied to Wild Dog Topnetting Maintenance fees to Local Authorities
4-3300	Contribution - NSW Tick Board	-	-	Not applicable this year
4-3350	Contributions - Other	-	111,023	QGIF Reimbursement-Flood Damage Claim (Fence Reconstruction)
4-3400	Eradication & Maintenance Recoveries	-	-	No Eradication & Maintenance Recoveries
	Total Fence Maintenance Income	12,750	124,152	
4-4000	Recoveries and Refunds			
4-4010	Miscellaneous Admin. Receipts & Recove	1,000	1,100	Slight increase in anticipated recoveries
4-4200	Paddock Lease & House Rent Recoveries	18,000	6,416	Decrease due to reduced rental returns
4-4300	Telephone Recoveries	1,200	1,471	Telephone usage recoveries from employees living in board accommodation - budgeted amount is estimate of usage only
4-4400	Council Charges & Rentals	-	114	One reserve property relinquished to the State of Qld - lease fee refund
4-4500	Fence Contributions	1,000	-	No fence contributions from adjoining landholders
	Total Recoveries and Refunds	21,200	9,101	
4-8000	Miscellaneous Income	-	-	No miscellaneous income
4-900	Profit on Sale of Assets	-	49,852	Profit on sale of utilities and Yamaha Rhino's - vehicle upgrades
	Total Miscellaneous Income	-	49,852	
	TOTAL INCOME	1,531,441	1,681,791	The majority of the variation in income was due to the flood damage reimbursement received from QGIF & Gain on Sale of Assets

Darling Downs-Moreton Rabbit Board
Budget 2013 - 2014

Account Number	Budget Item Description	Budget 2013-2014	Actual Expenditure or Income 2013-2014	Notes on 2013-2014 Budget Outcomes/Variations
6-0000	EXPENSES			
6-1000	Fence Patrol, Improvements/Mtce & Rabbit Control			
6-1105	Wages - Ordinary	635,841	540,107	Portion of actual expenses capitalized & included in value of rabbit-proof fence infrastructure
6-1108	Wages - Sick Pay	15,000	12,069	Sick pay expenses less than estimated
6-1110	Wages - Annual Leave	53,500	71,334	Expense higher than anticipated - partly due to long term employees clearing excessive leave balances
6-1112	Wages - Long Service Leave	22,000	3,319	Minimal long service leave taken by employees
6-1120	Entitlements Reserve Fund	5,000	-	Actual expense transferred to Provision Account in Balance Sheet
6-1130	Superannuation	76,600	72,129	Reduced expense due to wages expenses not as high as anticipated
6-1135	WH&S, Safety Equipment & PPE	6,500	2,787	Safety equipment & PPE updated as required
6-1140	Training	9,000	3,149	Training undertaken as required by existing & new employees
6-1400	Other	500	-	Allowance for incidental expenses - none incurred
6-1500	Fencing Materials	73,000	69,586	Slightly reduced expenditure due to extra funds expended on fence maintenance
6-1600	Maintenance & Repair Rabbit Fence	60,000	74,270	Increase due to contractor engaged to carry out track maintenance grading
6-1650	Contractor Expenses-Labour	-	-	Actual expenses capitalized & included in value of infrastructure
6-1675	Contractor Expenses-Materials	-	-	Actual expenses capitalized & included in value of infrastructure
6-1700	Rabbit Eradication & Compliance (contractor & equipment)	34,500	36,362	External rabbit compliance contractor expenses, purchase of traps, virus supplies & equipment
6-1750	Signs	1,500	3,489	Extra signage installed at key locations on highways & signs on the fence updated
6-1800	Grids & Gates	20,000	4,543	No new grids installed - gates upgraded & 2 new gates installed
	Total Fence Patrol, Improvements & Mtce Expenses	1,012,941	893,144	
6-2000	General Administration			
6-2050	CEO/Administration Salaries	88,000	74,166	Actual salary expenses
6-2150	Directors Fees & Expenses	10,000	3,495	Reduction due to new remuneration arrangements of Directors/Local Authority Councillors
6-2200	Office/Workshop Power & Gas	3,500	2,523	Actual expense less than estimated usage
6-2250	Advertising & Signs	2,500	1,199	Annual program advertising only - no recruitment advertising
6-2300	Printing & Stationery	4,500	2,954	Actual expense less than estimated
6-2350	Telephone & Postage	18,000	20,055	Expenses slightly higher than anticipated due to updating of equipment and increased postage charges
6-2400	Audit Fees	9,500	9,450	As per Budget Estimate
6-2425	Accounting Fees	-	2,400	Accounting assistance from external provider
6-2450	Bank Charges	500	22	Minimal fees due to negotiated terms with banking institution
6-2500	Legal Expenses	1,000	-	Contingency - no legal matters - no fees incurred
6-2540	Audit Valuation Fees	-	-	Not required this financial year

Darling Downs-Moreton Rabbit Board
Budget 2013 - 2014

Account Number	Budget Item Description	Budget 2013-2014	Actual Expenditure or Income 2013-2014	Notes on 2013-2014 Budget Outcomes/Variations
6-2550	Insurance & Registrations	36,000	35,419	In line with budget estimate
6-2560	Workers Compensation Premiums	14,500	12,916	Slight decrease in annual premium due to minimal claims history
6-2600	Miscellaneous Administration	7,000	3,965	Reduced expense due to changes in board meeting schedule etc
6-2610	Property Management Fees	1,000	670	Rental property Real Estate Agent management fees etc
6-2620	Conferences/Seminars/Workshops	4,000	1,238	Expense less than anticipated due to one Conference not proceeding
6-2650	Council Rates & Land Rentals	16,000	12,438	Rates reduction due to DDMRB reduced land holdings/rates payable
6-2700	EDP/ IT & Computer Equipment	5,000	5,603	Upgrades to Laptops, IT equipment & system maintenance by external IT professional
	Total General Administration	221,000	188,513	
6-3000	Plant, Equipment & Buildings			
6-3120	Motor Vehicle Replacement Expense	90,000	-	Actual expenses transferred to Balance Sheet
6-3200	Fuel, Oil & Tyres	95,000	84,757	Efficiencies implemented in fence construction & maintenance patrols contributed to savings
6-3300	Maintenance & Repair Plant and Tools	58,000	53,843	Updated equipment contributed to reduced maintenance and repair expenses
6-3350	Asset Renewal Reserve A/c	5,000	-	Annual allowance for plant renewal account - actual expense transferred to B/sheet
6-3400	Purchase Small Plant	15,000	4,604	Plant upgraded as required following assessment
6-3500	Floating Plant & Loose Tools	12,500	16,450	Upgrades to old equipment & additional equipment added to tool kits
6-3600	Cottage Maintenance	15,000	19,684	Scheduled maintenance work & major renovations to one cottage
6-3700	Office Equipment & Furniture	3,000	1,660	Allowance for office equipment upgrades and rental fees for Multi Function Centre - less than anticipated this year
	Total Plant, Equipment & Buildings Expenses	293,500	180,998	
6-5000	Capital			
6-5100	Stores Compound	1,000	-	No maintenance or upgrades required in 2013-2014
6-5400	Wood Street Property	3,000	812	Maintenance and repairs to office/depot/workshop - minimal requirements this year
	Total Capital	4,000	812	
6-6000	Total Depreciation for 2013-2014	-	370,445	No budget allowance - Depreciation is offset against Fence Capitalization costs & Assets Purchases/Adjustments to the Asset Register
	TOTAL EXPENSES	1,531,441	1,633,912	
	Nett Surplus / -Deficit	-	47,879	2013-2014 Operating Surplus

Darling Downs- Moreton Rabbit Board

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This document is produced in accordance with the *Financial Administration Act 2009* (FAA) which requires that all statutory bodies prepare annual reports and table them in the Legislative Assembly each financial year and the *Financial and Performance Management Standard 2009* (FMS) which provides specific requirements for information that is to be disclosed in annual reports, and other legislative requirements.

A checklist outlining the Annual Reporting Requirements for Queensland Government Agencies can be found at page 42 of this document.

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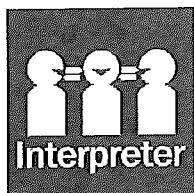
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INTERPRETER SERVICE STATEMENT



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the 2013 – 2014 Annual Report, you can contact the Chief Executive Officer. A free 24-hour instant online translation service for text and web pages is available on www.translate.google.com. A general government Translating and Interpreting Service is also available in Australia 24 hours a day, 7 days a week for the cost of a local call on 131 450.

ANNUAL REPORT COMPLIANCE CHECKLIST

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2009*

ARRs *Annual Report Requirements for Queensland Government Agencies*

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister 	ARRs – section 8	Refer to cover letter of this report
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 10.1	Page 2
	<ul style="list-style-type: none"> Public availability 	ARRs – section 10.2	Page 49
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 10.3	Page 49
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 10.4	Page 49
	<ul style="list-style-type: none"> Information licensing 	<i>Queensland Government Enterprise Architecture – Information licensing</i> ARRs – section 10.5	Page 49
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 11.1	Page 49
	<ul style="list-style-type: none"> Agency role and main functions 	ARRs – section 11.2	Page 8
	<ul style="list-style-type: none"> Operating environment 	ARRs – section 11.3	Page 8
	<ul style="list-style-type: none"> Machinery of Government changes 	ARRs – section 11.4	N/A
Non-financial performance	<ul style="list-style-type: none"> Government objectives for the community 	ARRs – section 12.1	N/A to DDMRB
	<ul style="list-style-type: none"> Other whole-of-government plans / specific initiatives 	ARRs – section 12.2	N/A
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 12.3	Pages 7 & 9
	<ul style="list-style-type: none"> Agency service areas, service standards and other measures 	ARRs – section 12.4	Pages 7 & 9
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 13.1	Page 19
	<ul style="list-style-type: none"> Chief Finance Officer (CFO) statement 	ARRs – section 13.2	N/A
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 14.1	Page 45
	<ul style="list-style-type: none"> Executive management 	ARRs – section 14.2	Pages 3 & 8
	<ul style="list-style-type: none"> Related entities 	ARRs – section 14.3	N/A
	<ul style="list-style-type: none"> Boards and committees 	ARRs – section 14.4	N/A

ANNUAL REPORT COMPLIANCE CHECKLIST

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2009*

ARRs *Annual Report Requirements for Queensland Government Agencies*

Summary of requirement	Basis for requirement	Annual report reference	
	<ul style="list-style-type: none"> • <i>Public Sector Ethics Act 1994</i> 	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule) ARRs – section 14.5	Page 11
Governance – risk management and accountability	<ul style="list-style-type: none"> • Risk management 	ARRs – section 15.1	Page 12
	<ul style="list-style-type: none"> • External Scrutiny 	ARRs – section 15.2	Page 18-41
	<ul style="list-style-type: none"> • Audit committee 	ARRs – section 15.3	N/A
	<ul style="list-style-type: none"> • Internal Audit 	ARRs – section 15.4	N/A
	<ul style="list-style-type: none"> • Public Sector Renewal Program 	ARRs – section 15.5	N/A
	<ul style="list-style-type: none"> • Information systems and recordkeeping 	ARRs – section 15.7	Page 12
Governance – human resources	<ul style="list-style-type: none"> • Workforce planning, attraction and retention and performance 	ARRs – section 16.1	Page 12
	<ul style="list-style-type: none"> • Early retirement, redundancy and retrenchment 	Directive No.11/12 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 16.2	N/A
	<ul style="list-style-type: none"> • Voluntary Separation Program 	ARRs – section 16.3	N/A
Open Data	<ul style="list-style-type: none"> • Open Data 	ARRs – section 17	Page 11
Financial statements	<ul style="list-style-type: none"> • Certification of financial statements 	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 18.1	Page 42
	<ul style="list-style-type: none"> • Independent Auditors Report 	FAA – section 62 FPMS – section 50 ARRs – section 18.2	Page 43
	<ul style="list-style-type: none"> • Remuneration disclosures 	<i>Financial Reporting Requirements for Queensland Government Agencies</i> ARRs – section 18.3	Page 8