



2013-2014 **Annual Report**

Safe Food Production Queensland



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Letter of Compliance

The Honourable Dr John McVeigh MP
Minister for Agriculture, Fisheries and Forestry
GPO Box 46
Brisbane Qld 4000

Dear Minister

I am pleased to present the Annual Report 2013-2014 and financial statements for Safe Food Production Queensland. 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 accessed at page 49 of this annual report or accessed at www.safefood.qld.gov.au.

Yours sincerely



Ross Keane
Chair
Safe Food Production Queensland Board



Communication Objective

The 2013-2014 Safe Food Production Queensland (SFPQ) annual report outlines how we work towards achieving our vision of promoting and protecting food safety in primary production and processing.

We use this report to inform our diverse range of stakeholders about our activities and to meet our legislative reporting obligations under the Financial Accountability Act 2009 and the Financial and Performance Management Standard 2009.

This annual report is available on our website at www.safefood.qld.gov.au and in hard copy on request using the contact details below.

Stakeholder feedback is important to us and contributes to improving the value of future annual reports for our readers. We welcome your comments on this report. You can contact us by:

Email: info@safefood.qld.gov.au
Freecall: 1800 300 815
Fax: (07) 3253 9810
Post: Safe Food Production Queensland
GPO Box 440
Spring Hill Q 4004

SFPQ is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact us on either (07) 3253 9800 or 1800 300 815 and we will arrange for an interpreter to effectively communicate the report to you.

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Chair's report

On behalf of the Board, I am pleased to present the annual report of SFPQ for 2013-2014.

Since my appointment as Chair of the SFPQ Board in May 2013, I have worked with my fellow Directors to optimise the role of the Agency within its brief as a State regulator.

This report highlights the outcomes from SFPQ's implementation of food safety systems in Queensland and how these results contribute to the national food safety framework.

Through my contact with SFPQ and a range of industry peak bodies, I appreciate the significance of this regulatory function to primary industries in our State. This year SFPQ has made progress with initiatives to assist its many stakeholders with simpler means of compliance and less red tape.

The Board and Executive of SFPQ are working together to implement a strategic plan that delivers regulatory reform and supports 'The Queensland Plan'.

There is a clear alignment between SFPQ's functions and the market access pathway in the Plan. Queensland's reputation as a supplier of safe and wholesome products is dependent upon maintaining standards that fit the expectations of our diverse range of overseas markets, as well as our consumers in Australia.

As the State regulator, SFPQ's regulatory activity is harmonised with national and international standards giving Queensland a strong platform for trade and for consumer protection.

In this context, I have been participating in the Beef Industry Roundtable in relation to examining options for improving the logistics along the supply

chain. The Beef Industry Roundtable is a group convened by the Minister, the Honorable Dr John McVeigh.

SFPQ is well regarded nationally for its contribution to Australia's food safety network and for its involvement in the development of standards. The Agency continues to identify new ways to detect and respond to food safety issues whether these issues arise locally or are generated by external influences such as emerging risks from biological, chemical or physical hazards.

This important work must continue. The Board will ensure that priorities already identified in our business plan are resourced and managed for the benefit of stakeholders.

Ross Keane
Chair
Safe Food Production Queensland



Chief Executive Officer's report

2013-2014 has been a year of development for SFPQ.

The Agency continues to implement Government priorities, particularly in reducing the regulatory burden on business. Initiatives in the SFPQ Strategic Plan focus on simplifying food safety requirements and encouraging greater awareness of the benefits of safe and wholesome products.

SFPQ continues to deliver efficiencies through our information systems to make the benefits of regulation apparent and to make existing resources go further.

We completed surveillance and compliance checks across the majority of the 8000 plus accreditations issued by SFPQ.

We had many conversations this year with individuals, groups and organisations who are involved in food safety or have their businesses accredited with SFPQ. These

conversations continue to guide our approach to each of the initiatives that are highlighted in this report.

Business has more options when demonstrating compliance including recognition of industry quality assurance measures. SFPQ has provided and will continue to provide support and training to assist businesses with compliance requirements. The adoption of technology assists both SFPQ and businesses in a competitive market environment.

The report shows the range of activities completed this year by a willing and able workforce. We maintain a strong working relationship with other food agencies as part of the national network of food regulators.

The Board and Executive focus on governance to ensure that business processes and administration within SFPQ met all statutory requirements.

The financial statements show a saving in operating expenses from streamlining business processes this year. The budget has been delivered with a small variation from the estimated position.

I would like to thank everyone at SFPQ, our Board and our many businesses and industry contacts who helped us achieve these results.

I believe that we have built a team at SFPQ that will continue to meet a high standard of performance.

Barbara Wilson
Chief Executive Officer
Safe Food Production Queensland



Snapshot of our performance

Adoption and monitoring of National Standards

- National standards implemented for seafood, dairy, poultry meat, and ready to eat meat
- Major contribution to development of national standards for eggs and egg products, seed sprout and red meat.
- Full compliance with national audit framework across all Food Safety Schemes
- Compliance verified at greater than 90% across all accreditations

Reduce regulatory impost

- Simpler and faster assessment process for applications
- Reformed monitoring methods e.g. food hub for dairy, butcher shops and transporters
- Reformed monitoring methods, including for seafood, dairy, poultry meat and cheese makers
- Participation in the Beef Industry Roundtable, convened by the Minister, to examine options for improving the logistics along the supply chain
- Market access reforms – new service agreement with Australian Department of Agriculture (DoA) for meat, dairy, seafood and eggs (one regulator per business, where possible)
- Simplified risk categories and reduced compulsory auditing (all schemes)

Accessible Agency

- Web enabled information site for stakeholders (information stored all in one place with regular updates on topical issues)
- Single point of contact for notifications and responses back to stakeholders (a more responsive approach)
- Expanded public register for accreditation holders and approved auditors (open and transparent information)
- Staff capability to build necessary skills and retain essential expertise
- Continuous improvement strategies for information systems e.g. food hub
- New capability for online applications and collaborative monitoring strategies

Applications and Accreditations

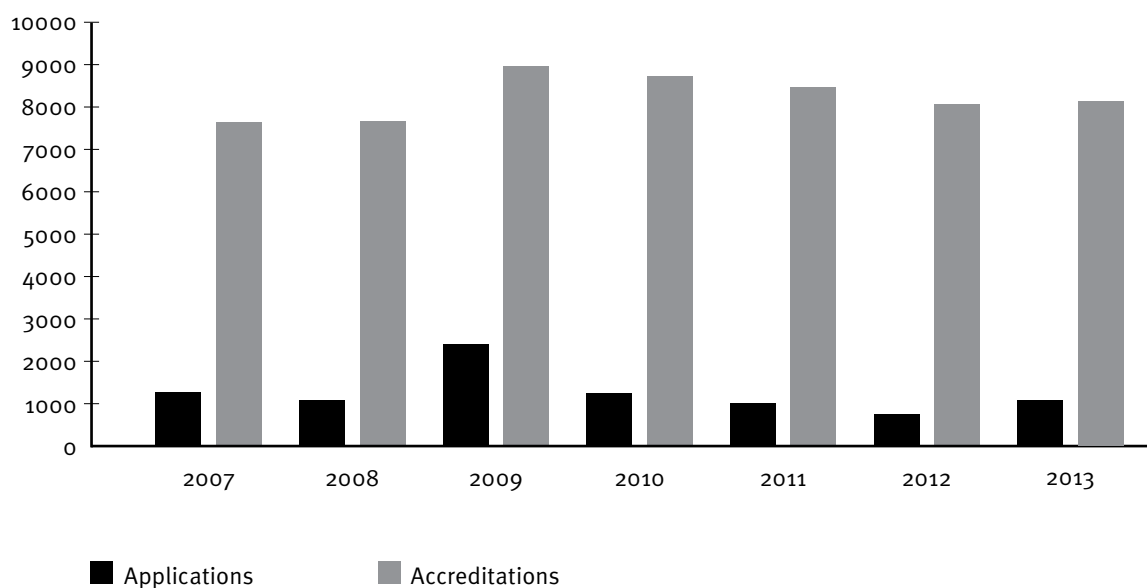


Table 1: Accreditations and applications by all schemes over the calendar year.

Audits

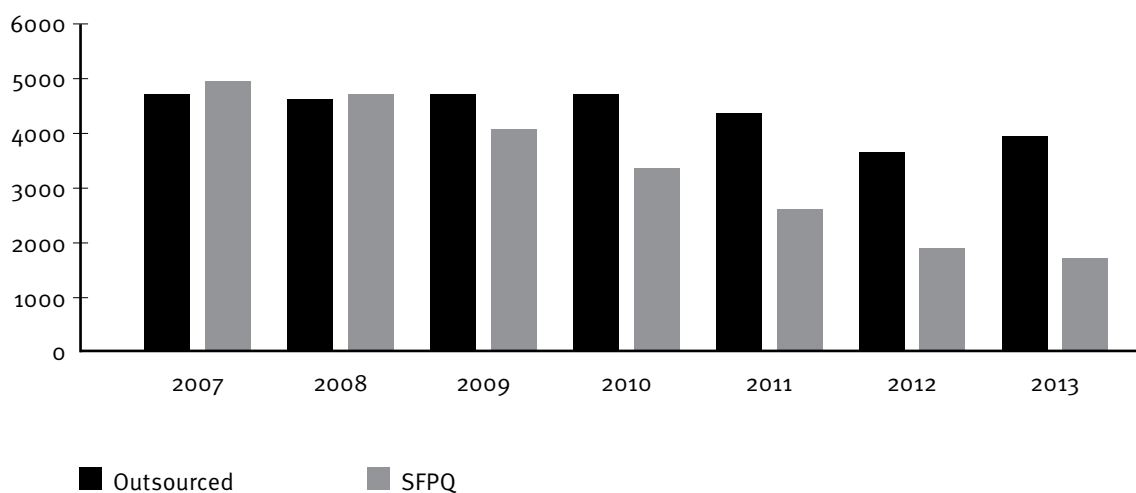


Table 2: Audits conducted over the calendar year by SFPQ and contract auditors.



About us

Our vision

A food supply chain that delivers Queensland produce to domestic and global markets with the assurance of efficient and innovative food safety systems.

Our purpose

SFPQ is a statutory body established under the *Food Production (Safety) Act 2000* (FPS Act) to regulate food safety within the primary production and processing sectors in Queensland.

It reports to the Minister for Agriculture, Fisheries and Forestry.

The objectives of the FPS Act are to:

- ensure the production and processing of primary produce is carried out in a way that makes produce fit for human or animal consumption and maintains food quality
- provide food safety measures for the production and processing of primary produce consistent with other State laws

Queensland's Agriculture Strategy

SFPQ is committed to supporting *Queensland's Agriculture Strategy: A 2040 Vision to Double Agricultural Production*. SFPQ's strategic and business plans support key elements of the strategy, particularly the development of sustainable production and market access.

Food safety and integrity of the supply chain support both domestic and export trade. Maintaining robust and reliable food safety arrangements underpins access to both domestic and export markets.

Presentation of Queensland's credentials to consumers here and overseas is an ongoing responsibility that is shared by industry and SFPQ. The importance of developing and maintaining customer relations at a level where both proactive and reactive capability exists is paramount.

SFPQ's Strategic Direction

SFPQ's strategic direction involves three strategies that align with, and address, the challenges and opportunities being faced by the production and processing sector.

It provides the direction of SFPQ to staff, clients and other stakeholders, and demonstrates alignment of our corporate objectives with the Queensland Government's objectives for the community.

The plan strives to achieve a balance between responsible regulation (consumer expectations) and individual responsibility of businesses to protect and manage food safety.

SFPQ evaluates the business plan annually with respect to progress towards achieving our corporate objectives.



Strategic Plan

Vision

A food supply chain that delivers Queensland produce to domestic and global markets with the assurance of efficient and innovative food safety systems.

Strategic Objectives

1. Ensure that regulatory approach is based on assessments that benefit both industry and the community
2. Encourage compliance through education and advocacy to achieve regulatory outcomes with enforcement as a last resort
3. Facilitate a pathway for the Government's commitment to double agricultural production by 2040

Regulatory Outcomes

1. The Queensland food safety system is affordable, sustainable and continually improving
2. Regulatory impost is reduced
3. Stakeholders are actively engaged in compliance and monitoring activities including self-assessment
4. Market access is assured

Performance Indicators

The following indicators will measure Safe Food Production Queensland's commitment to performance, either directly through activity carried out by the agency or indirectly through its leadership role:

1. Reduce red tape for business, balanced with necessary regulation, through process improvement in accreditation and monitoring activities to:
 - Remove prescription
 - Identify food businesses eligible for integrated management under a single food safety program (or management statement)
 - Modernise arrangements to reduce audit frequency for market access
 - Streamline arrangements with the Australian Department of Agriculture for export establishments
2. Extend the adoption of alternative monitoring and verification methods from the dairy and chicken meat sectors to the egg and seafood sectors under a partnership arrangement between Safe Food and industry
3. At least one data set released under the Government's Open Data Initiative in each twelve month period

Strategic Outcomes

1. Food safety regulation that is transparent, accountable and innovative
 - Resources are focused proactively on regulatory models that are client-focused, effective, economically sustainable and responsive to community needs
2. A partnership approach to the food supply chain regulatory system developed through positive engagement and cooperation with system partners
 - Regulation that adds value and optimises public investment through multi-sector partnerships
3. Access to the agency is simple, equitable and timely.



Strategic Plan continued

Strategies

Safe Food Production Queensland is committed to the following actions to achieve its strategic outcomes

Strategic Outcome 1 Transparent, Accountable and Innovative Regulation	Strategic Outcome 2 Partnerships and Engagement	Strategic Outcome 3 Accessible Agency
<ul style="list-style-type: none"> • Employ regulatory processes supported by current science and best practice • Review decisions in light of results and emerging science • Effectively manage food safety risks using minimum, but effective, regulation along the food supply chain • Undertake regulatory activity based on risk analysis principles: risk assessment, risk management, risk communication, relationships and horizon scanning • Proactively detect hazards and emerging risks • Promote Queensland food safety systems, support market access • Use developments within the technology sector and identify opportunities for developing business solutions • Use surveys and assessments to identify problem areas and to verify solutions that are sustainable • Use notification reporting processes to inform regulatory approaches and priorities 	<ul style="list-style-type: none"> • Work proactively with industry and other stakeholders on issues and solutions • Recognise and employ stakeholders' expertise • Collaborate with other government agencies • Participate in national regulatory forums, focused on areas relevant to Queensland businesses • Coordinate input from food businesses and relevant agencies • Continue to build relationships with Local Government and approved auditors 	<ul style="list-style-type: none"> • Provide 24/7 access to information through online, web-based and social media platforms • Openly and responsively communicate to meet audience needs • Design consultative processes to suit regulated industry sectors needs • Apply contestability principles across business activities



Business Plan

2013-2017 Strategic Outcomes as reported in Business Plan	Achievements to date against 2013-2017 Strategic Plan	2014-2016 Business Plan Strategic Outcomes From Strategic Plan
Implement and monitor National Food Standards <ul style="list-style-type: none"> Strategies to strengthen food industry culture of compliance are effective Effective and nationally aligned regulatory framework supporting growth in agriculture, production and processing Food safety regulation and incidence response guided by public health risks 	Implement and monitor National Standards <ul style="list-style-type: none"> Development of new poultry and red meat national standards All slaughter facilities have SOP's for animal welfare Egg national standard fully implemented Egg project to monitor eggs for sale in markets completed. Advice to NSW concerning unstamped eggs 	Food safety regulation that is transparent, accountable and innovative <ul style="list-style-type: none"> Resources are focused proactively on regulatory models that are client-focused, effective, economically sustainable and responsive to community needs
Reduce regulatory impost <ul style="list-style-type: none"> Risk based response to existing and emerging food safety issues Acknowledged industry capability and performance Harmonised national and international standards Reliance on audits reduced by 40% 	Reduce regulatory impost <ul style="list-style-type: none"> Transporter project completed with 12 businesses and 738 vehicles Simplified alternate compliance model prototype for seafood and cheese implemented Continuing to develop relationship with industry, e.g. successful joint project with Country Meat Processors on animal welfare Work undertaken to extend CMS to include small dairies 	Partnerships and Engagement <i>Delivered through the Strategic Objectives</i> <ul style="list-style-type: none"> A partnership approach to the food supply chain regulatory system developed through positive engagement and cooperation with system partners Regulation that adds value and optimises public investment through multi-sector partnerships
Active Stakeholder engagement <ul style="list-style-type: none"> Stakeholder engagement strategies in place to focus service delivery Issues of mutual concern resolved Consumer expectations balanced with business needs Relevant information available in one place 	Active Stakeholder engagement <ul style="list-style-type: none"> Business profiles developed as part of assessment projects Transition to a SharePoint system for recording and managing notifications, regular meetings with Queensland Health (QH) and Local Government Workshop with DoA on export requirements Yearly meeting with NSW Food Increase in online renewal uptake 	Accessible Agency <i>Delivered through the Strategic Objective</i> <ul style="list-style-type: none"> Access to the agency is simple, equitable and timely
Resilient Agency <ul style="list-style-type: none"> Secure and resilient funding Sustainable workforce with appropriate skill and knowledge Proactive, results based culture Links to wide range of expertise and support Laboratory capability meets needs 	Resilient Agency <ul style="list-style-type: none"> Renewals run successfully in house Cost recovery budget met Competence base in audit and animal welfare enhanced Staff engagement increased through meetings with Team leaders and staff workshops Cooperative projects established with NSW Food Authority (Training and Audit) 	



Our values

Our values influence the way we work with each other and the way in which we engage with our stakeholders and the community.

Our values emphasise SFPQ's commitment to being a responsive, innovative and dynamic organisation, driven by strong cultural values and a dedicated professional team.

We value our reputation for integrity and independence. We are constantly striving to uphold the highest professional standards, provide sound advice and rigorously maintain our independence.

We 'walk the talk' even during the most challenging of times and always

strive to do what is right. We take responsibility for our actions. We handle sensitive information with care. We strive to earn the public's trust and avoid any real or apparent conflict of interest.

We are committed to ensuring a safe, supportive and healthy working environment. We bring passion to the task and have energised conversations about work. We are happy to come to and to be at work.

We especially value the commitment and contribution of our staff, and seek to maximise their work satisfaction through fostering a progressive and responsive workplace. We respond in a timely way and recognise the needs

of others, and are client focused. We identify and promote best practices, encourage and embrace new ideas, acknowledge and recognise good work across boundaries.

We achieve our goals by being innovative, creative and responsive in the way we think, act and learn. In overcoming challenges, we expand capabilities to achieve desired outcomes, own our actions, successes and mistakes. We are accountable for our own work and time. We work quickly, but to a high standard. We focus on the results by trusting and empowering ourselves and others.



Our people

SFPQ Board of Directors

The SFPQ Board provides strategic leadership and direction to enable the response to food safety issues to be prioritised and for the development and implementation of food safety initiatives.

It ensures the effectiveness of planning processes and governance practices and the integrity of reporting systems. It is also responsible for ensuring the organisation operates according to sound financial management strategies and practices.

The Board maintains an overview of the administration and policies of the organisation but it has no direct management responsibility, nor does it play a regulatory role.

The Board delegates responsibility to the Chief Executive Officer for the day-to-day management of the organisation and consists of a Chair and four other Directors, who for the

reporting period were:

- Mr Ross Keane (Chair)
- Mr Peter White (Director)
- Mr Martin Perkins (Director)
- Mr Elton Miller (representative of the CEO of the Department of Agriculture, Fisheries and Forestry)
- Ms Dorothy Vicenzino (representative of the CEO of QH)

The Chair and Directors are appointed by the Governor in Council upon the recommendation of the Minister. All Board Directors are independent, non-executive Directors, appointed on a part-time basis for up to three years and are eligible for reappointment. Directors are appointed on the basis of having each demonstrated substantial achievement in their chosen field.

During 2013-2014, SFPQ had 40 FTE positions located at its head office in Brisbane and at offices in Toowoomba, Townsville, Bundaberg and the Gold Coast (refer to page 15 for more information on FTE's).

SFPQ has in place workforce planning, arrangements and strategies to attract and retain skilled and capable workers as well as a comprehensive employee management framework.

SFPQ actively promotes flexible working arrangements and recognises work/life balance. SFPQ has in place flexible working hours and leave arrangements, provision of parenting facilities, working from home and telecommuting and part time and job share opportunities.

Board meetings

The Board meets quarterly and requires a quorum of directors eligible to vote (i.e. at least three members). In order to meet operational needs, the Board may convene special meetings or use electronic methods to agree or respond to specific issues. The Board met three times during 2013-2014.

Board Director	Board Meetings attended	Strategic Planning Workshop attended
Mr Ross Keane (Chair)	3	1
Mr Peter White	3	1
Mr Martin Perkins	3	1
Mr Elton Miller	3	1
Ms Dorothy Vicenzino	3	1



Chair - Mr Ross Keane JP, MAICD

Mr Ross Keane was appointed as Chair of the Board in 2013.

Ross has extensive experience in the livestock and meat processing sectors. For over 20 years, Ross worked in senior manager roles, including the company director with JBS Australia – Australia's largest meat processing company. Prior to this, he worked in branch manager roles and was involved in marketing and auctioneering.

Ross is currently chairman and a director of the Red Meat Advisory Council (RMAC), chairman of Safemeat Partners and a non-executive director of agricultural travel agency – Quadrant Australia. Ross is also a Member of the Australian Institute of Company Directors (MAICD).

Mr Elton Miller

Elton Miller was appointed as a Director in 2010.

Elton Miller is the Executive Director, Strategic Policy and Planning, Department of Agriculture, Fisheries and Forestry (DAFF). Elton serves as DAFF's representative on the National Food Regulation Standing Committee (FRSC) and is a member of the joint QH, SFPQ and DAFF Senior Officers Working Group (SOWG). Elton has a background in agricultural economics and worked with the Australian Bureau of Agricultural and Resource Economics in Canberra.

Mr Martin Perkins

Mr Martin Perkins was appointed as a Director in 2013.

Martin is currently a consultant to the seafood industry where he specialises in projects relevant to seafood production and marketing. Martin has over 25 years seafood industry experience in a variety of senior management positions and has extensive working knowledge of export marketing requirements.

He has been a member of a number of organisations including the Queensland Fisheries Research Advisory Board, Queensland Trawl Advisory Group and Queensland Seafood Marketers Association.

Mr Peter White

Mr Peter White was appointed as a Director in 2013.

Peter has extensive experience in meat business operations in both domestic and export markets. Peter was General Manager for Marketing for over 20 years at Australia Meat Holdings and was Joint Chief Executive Officer and Director from 1998.

Prior to that Peter worked for over 15 years in senior management roles at Thomas Borthwick & Sons in both Australia and in London.

Mrs Dorothy Vicenzino

In 2013–2014, Dorothy was Executive Director, Health Protection Unit. Previously she was Executive Director, Health Coordination Services Unit. She has held senior and executive positions in Queensland Health over the last 15 Years and has extensive experience in risk management, patient safety, project management and policy development. Her previous positions include Risk Management Coordinator and Director, Integrated Patient Transport Unit.

Originally training as a physiotherapist and obtaining post graduate qualifications in Sports Physiotherapy, Mrs Vicenzino has worked extensively in both the public and private health sectors in three states of Australia. During this last year, Mrs Vicenzino became a Graduate of the Australian Institute of Company Directors.



SFPQ Organisational Chart

Dr Barbara Wilson, Chief Executive Officer

The Chief Executive Officer reports to SFPQ's Board of Directors and the Minister for Agriculture, Fisheries and Forestry. She is responsible for leading and managing the affairs of SFPQ including strategically positioning the Agency to achieve organisational and financials goals and implementing Board policy.

The CEO is appointed by the Governor In Council on the recommendation of SFPQ's Board to the Minister.

Business Functions

- Business performance and planning
- Evaluation and reporting
- Interagency operations and coordination
- National food regulation standards, development and implementation
- Risk communication, emerging issues and education

Executive Management Group

The SFPQ Board delegates responsibility to the Chief Executive Officer for the day to day management of the organisation who is assisted in this process by the Executive Management Group (EMG)

EMG is responsible for monitoring the performance of the business, ensuring statutory requirements are met and overseeing the development of risk management strategies for SFPQ.

Business Functions

- Monitor business performance in accordance with direction set by the Minister and Board and described in the Business Plan and KPIs
- Ensure SFPQ complies with statutory requirements
- Reduce red tape and unnecessary regulatory burden on business
- Develop and execute risk management strategies consistent with SFPQ's role
- Manage compliance with all areas of corporate governance as required by the QAO
- Ensure SFPQ achieves its objectives as outlined in SFPQ's strategic documents and policies

Phil Pond, General Manager Compliance, Strategy and Response

The compliance, strategy and response area is responsible for all field operations including incident response, notifications, assessment and compliance. It is also responsible for the development and implementation of Standard and legislative reviews.

Business Functions

- Compliance and enforcement activities
- Field operations, audits, inspections
- Food incident response
- Legislative requirements including red tape reduction
- Monitoring systems and reporting (Food Safety Schemes)
- National Standards development and implementation
- Notification and assessment
- Systems development recognising industry best practice and QA systems

P Armstrong, L Bartsch, K Bell, I Bray, W Bredden, L Cuttall (joined SFPQ in March 2014), E Crimston, D Haig, R Jacobson, R Johnson, A McCullough, S Myrowkah, M O'Halloran, K Rogers, B Schofield, R Schultz, S Sinclair (left SFPQ in December 2013), M Soutar, B Timms, D Wilkinson, A Wilson, R Winters, B Witherspoon and B Wruck

Mandy Mawson, General Manager Service Delivery and Business Support (resigned on 16 Jan 2013)

Keith Gemmell was appointed to act in the position of General Manager Service Delivery and Business Support

The service delivery and business support area develops and manages SFPQ's systems, policies and processes in the areas of corporate governance, finance, human resources. It is also responsible for managing the regional and technical services for the organisation.

Business Functions

- Business information services
- Business solutions and technology
- Corporate governance and planning
- Finance and HR services
- Regional infrastructure
- Information management and IT systems
- Outsourcing, contract services

A Bhardwaj, J Cheung, S Dyer, M George, A Johnston, K Lopes, B Lubbers, R Quick, L Shaw, J Spargo and M Taylor (left SFPQ in August 2013)



SFPQ Core Business Grouping

Science / Risk Response	Regulation / Standards	Stakeholder Engagement	Governance / Business Systems
<ul style="list-style-type: none"> • Risk Evaluation <ul style="list-style-type: none"> ◦ Communication about risk • Surveillance • Analysis of trends / emerging issues • Optimisation Strategies • Investigation • Contract audit supervision • Evaluation activities • Consultancy 	<ul style="list-style-type: none"> • Regulatory affairs • Legislation • Right to Information / privacy • Accreditation applications • Public affairs <ul style="list-style-type: none"> ◦ Complaints ◦ Education • Notification System • Customer Service <ul style="list-style-type: none"> ◦ Transactions 	<ul style="list-style-type: none"> • Relationships / responsibilities <ul style="list-style-type: none"> ◦ Local government ◦ Interagency • National framework • Committees e.g. FRSC, ISFR • Industry consultation • Quarterly sector meetings <ul style="list-style-type: none"> ◦ Eggs, seafood, meat, dairy 	<ul style="list-style-type: none"> • Accounts / audit • Information systems • Board secretariat • Human Resources / performance monitoring • Staff development • Corporate governance requirements
<p>Reporting</p> <p>Surveillance / survey reports Scientific articles / papers / presentations Monitoring reports by sector / risk grouping / activity / performance</p>	<p>Reporting</p> <p>Open data Right to Information / privacy Social media Website Food hub</p>	<p>Reporting</p> <p>Results / performance monitoring Jurisdictional reports</p>	<p>Reporting</p> <p>Minister / Board Corporate performance Annual report Estimates Parliamentary Business Response to audits / reviews</p>



Our performance

A science and risk based regulatory framework is administered by SFPQ to deliver least cost, effective regulation across the primary production sector.

SFPQ performed well in 2013-2014 against our commitment to promote and protect food safety in Queensland. Financial and service delivery expectations were met. SFPQ continued to reduce the regulatory impost on business by reforming monitoring methods, simplifying risk categories and assisting businesses to streamline processes.

This means it is easier to find the information you need to apply for and maintain accreditation with SFPQ. Accreditation allows access to domestic and global export markets.

Since its establishment SFPQ has:

- introduced four food safety schemes for the meat, dairy, egg and seafood industries
- commissioned independent evaluation of the benefits and costs of the Egg Food Safety Scheme and the adoption of the National Poultry Meat Standard in Queensland, with modelling indicating net benefits in dollar terms of \$14.91M (2005 - 2012) and \$40.7M (2012 - 2021) respectively
- managed an expanded accreditation base (from around 7,000 in 2005 to over 8,250 in 2014)
- developed response capabilities to manage food incidents in collaboration with agencies such as QH, Australian Department of Agriculture and the Department

of Agriculture, Fisheries and Forestry

- maintained an appropriate skills base by responding to demands requirements within resources capped at 40 FTEs
- met enforcement and regulatory commitments of the Statute within a fixed Government investment
- implemented efficient cost recovery measures to fund the remainder of agency expenditure
- developed sophisticated methods for electronically tracking and reporting progress with reform initiatives, e.g. maps
- shifted from an audit-based system to a partnership approach to assessment of compliance
- implemented a shift in services as contestable principles were applied
- delivered balanced budget performance and unqualified Queensland Audit Office audits

SFPQ operates within a well-defined regulatory footprint – every food safety scheme is consistent with a relevant national standard, no more - no less.

SFPQ is a small agency that has a well-defined regulatory purpose. The function of the Agency is to administer a single piece of legislation aimed at harmonising standards and regulatory response to known food safety risks.

Throughout the past financial year SFPQ has performed well as an effective food safety regulator.

We have met or exceeded our expectations under the key priorities of adopting and monitoring national standards, reducing regulatory imposts on businesses, actively engaging stakeholders as an effective, accessible and sustainable Agency.

The results are a reflection of how SFPQ staff have effectively managed workloads often under difficult circumstances.

In the face of many challenges, SFPQ has successfully implemented national standards for eggs, seafood, dairy and red meat, poultry meat and ready to eat meat.

Compliance across all schemes has been verified at more than 90% with simplified risk categories and reduced compulsory auditing (all schemes).

SFPQ has also worked hard to improve processes for applications and deliver online capability to increase productivity.



Adoption and monitoring of National Standards

The National Framework

Food regulation is aimed at achieving predetermined food safety outcomes. The achievement of these outcomes is also measured nationally through a framework involving Commonwealth agencies, the State and Territories and Local Governments.

Food safety policies are set by the Ministerial Forum on Food Regulation (FoFR) under the Intergovernmental Food Regulation Agreement.

National standards are developed through a rigorous process involving consultation with industry, government and the community at all levels. All standards developed by Food Standards Australia New Zealand (FSANZ) are subject to scrutiny through a Regulatory Impact Statement process and must satisfy requirements of the Office of Best Practice Regulation.

Through involvement in standards development process, SFPQ influences the impact and scope of standards (and therefore compliance costs) at the most fundamental level.

The uptake of simple management statements (in place of sometimes complex and costly food safety programs) as a means of documenting food safety approaches by business is a good example. SFPQ was the first jurisdiction to devise and implement this under the Seafood Food Safety Scheme.

SFPQ is a major participant in a national process to reduce potential compliance costs for industry through the development of clear and comprehensive guidance material to assist businesses to meet their regulatory obligations.

The National Standard for Meat and Meat Products, which provides a through-chain Standard for the meat industry, was considered by FoFR on 27 June 2014. The Forum agreed not to review the Standard. The new National Standard will commence 12 months from gazettal.

The new National Standard links with the Meat Food Safety Scheme, which is one of the first such Schemes to be introduced in Queensland back in 2002. The Scheme covers a diverse range of meat production and processing activities, including abattoirs, slaughter yards, meat processors, wild game harvesters and butcher shops.

SFPQ plays a key role in the development of new standards that help improve food safety.

The State Regulatory Framework

Queensland implements food regulation using three government agencies that work together (SFPQ, QH and DAFF). Each agency contributes to maintaining Queensland's reputation for providing safe and suitable food for both human and animal consumption.

The goals of this multi-agency approach are to:

- Achieve the regulatory outcomes defined within legislation in Queensland
- Improve collaboration between regulatory partners including addressing emerging issues
- Introduce practical reforms
- Reduce any potential overlap of agency efforts to improve the delivery of minimal, yet effective regulation.



Reducing the Regulatory Impost

Regulatory reform and reduction of red tape

SFPQ regulates the production and processing aspects of food in Queensland under statutory Food Safety Schemes for meat, eggs, dairy and seafood.

An abundance of safe, wholesome food is part of our lifestyle in Queensland. SFPQ's job is to ensure confidence in the supply chain, including food standards applied at around 8,250 accreditations issued to business that supply this food every day across the Sunshine State.

SFPQ's philosophy is to apply cost-effective regulation that balances business needs with global market opportunities and consumer expectations. This is achieved through simplified compliance arrangements and procedures to make it easier for businesses to meet regulatory expectations and to derive benefit from existing information systems and data collection capabilities.

Queensland's food production industries operate under mature systems that have a proven track record of achieving expected food safety outcomes that underpin access to both the domestic market, as well as significant export opportunities.

Although SFPQ has a regulatory role in checking standards along the food supply chain, the focus for SFPQ is to optimise the benefit of the investment in food safety and quality systems from paddock to plate. This means benefits to each business, each industry sector and to the consumer.

The importance of food standards as a platform for differentiating products in both the domestic and export markets is growing. SFPQ has responded to this fact by developing innovative,

responsive and more cost effective ways of getting the results needed to keep confidence in our food supply at a high level.

After extensive involvement with the meat, seafood, egg, poultry meat, horticulture and dairy sectors, SFPQ has a wealth of experience and knowledge about what works in terms of effective food safety controls.

SFPQ has used this experience to modify the approach to compliance with food safety regulation to recognise the individual capability of businesses to meet and, in most cases, exceed the minimum standards that are required to protect the public from food borne illness events.

This new approach to regulation involves a light touch philosophy. For example, it is proposed that seed sprout processors under the soon to be introduced horticulture food safety scheme are able to be accredited at no cost whilst still being identified with SFPQ through a very simple registration process.

The 2013-2014 approach to food safety monitoring adopted by SFPQ and encompassed within its current Strategic and Business Plans assumes that, based on past performance and monitoring information already available, a business holding an accreditation will be able to readily demonstrate compliance without the need for repeat audits by a food safety regulator.

Highly prescriptive and heavy-handed regulation is a thing of the past. The modern thinking is that government and industry share a common goal to ensure the safety of food. To achieve this goal each must fulfil its distinctly separate, but complementary roles. Industry has the primary responsibility for ensuring food safety, while government's role is to verify that industry is fulfilling its responsibility.

In line with this thinking, audits of food business have been reduced and are being replaced by proactive exchange of information with each business about trends in food safety (good and bad) and discussions about notifications that may indicate a potential food safety issue.

An assessment of the awareness of, provision for, and commitment to food safety by each business is then made using simple criteria starting with the practices in the business that support food safety. This approach can save the business resources (e.g. financial, human and time), but is dependent upon how the business responds to this interaction.

Online access will be provided to businesses to outline their responses and assessment results and SFPQ encourages those businesses to take advantage of this information by showing it to their customers.

SFPQ maintains the capability to deal with any threat to food safety in a way that is proportionate to the risk involved and achieves an immediate level of protection for the consumer.

A range of tools is available to SFPQ that support the ability to quickly and decisively respond to the rare food related events that may pose a threat to public health or safety.

Prior warning systems are also in place that enable SFPQ and the food industry to detect emerging issues and take decisive steps to prevent an adverse impact in the market place.

This collaborative approach replaces the 'one size fits all' approach that required each business to be audited at least once a year by SFPQ or another food safety regulator.

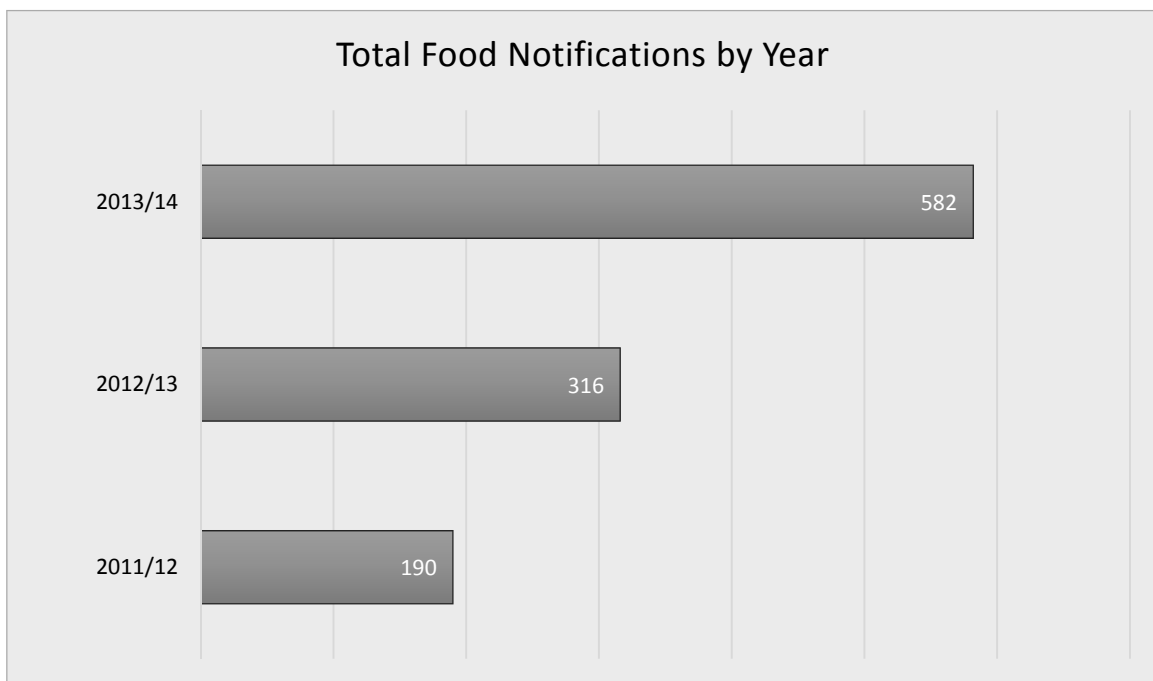
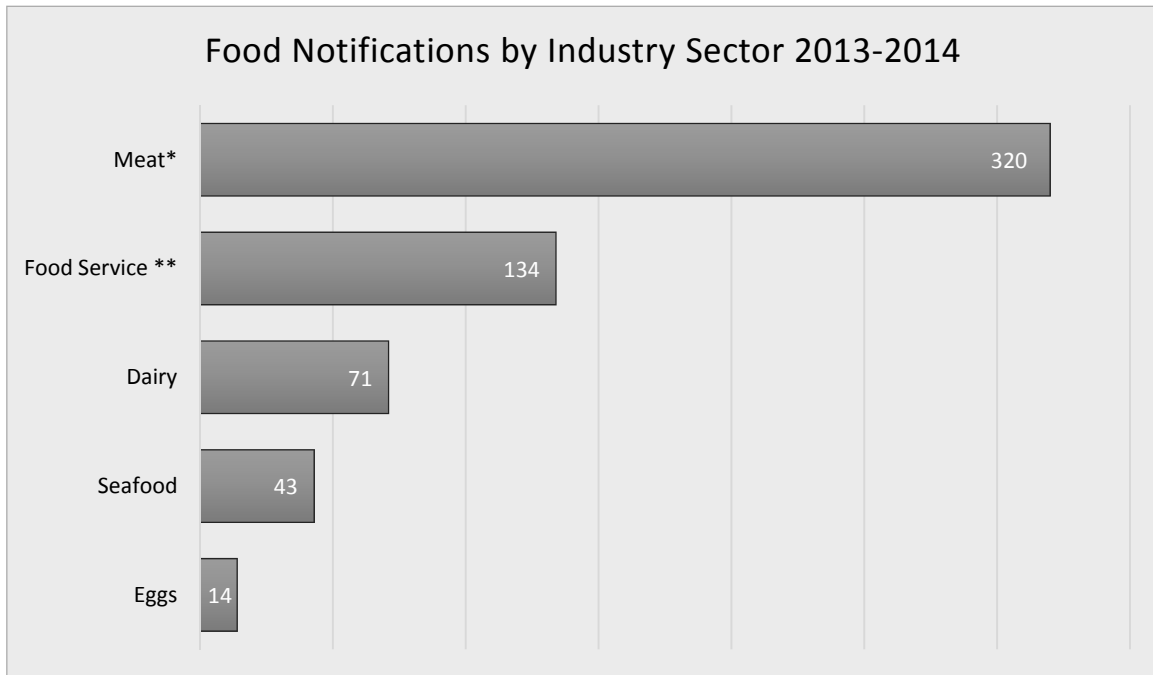


Food safety notifications and incident investigations

SFPQ investigates alleged food safety issues through notifications it receives and works closely with its regulatory counterparts QH and Local Government where appropriate.

Food safety incidents involving more than one jurisdiction are managed according to the National Food Incident Response Protocol. Graphs which provide a summary of food

safety notifications (e.g. consumer complaints) received by SFPQ are provided below.



* This increase in part is due to rejected export product that requires heat treatment
** Note that these matters are normally referred to Local Government for investigation



Public concerns about animal welfare

SFPQ continues to work closely with the meat industry to improve awareness of animal welfare requirements. The adoption of practical measures to support compliance with all regulatory requirements, including the protection of animal welfare has been reinforced.

SFPQ Approach to Best Practice Regulation

The key elements of best practice regulation include the following

- Regulation should fit into a commercial framework but at the same time pursue the regulatory objectives that the regulation is attempting to achieve
- Risk Based
- Risk management closely linked to the risk analysis and risk modelling
- Outcomes oriented
- System to achieve high levels of compliance
- Flexibility
- Ease of understanding

This incorporates:

- Through chain approach
- Alternative compliance approaches (e.g. Benchmark Butchers Community, compliance assessments)
- Reduction in audits

SFPQ identifies the ideal of minimum effective regulation with the concept of best practice. Adopting best practice through regulatory reform drives ongoing process improvement within SFPQ. It's about achieving a balance between assurance and compliance.

Therefore, SFPQ's approach to regulation allows businesses to

demonstrate that primary produce is safe and suitable, whilst enjoying significant flexibility in how this is achieved.

Under the Benchmark Butchers Community, each business develops a Management Statement which defines food safety objectives and how they are managed by the business and then monitor data in an interactive workspace.

A further example of these features can be found in the independent economic analysis of the Queensland Egg Food Safety Scheme.

The Queensland Egg Food Safety Scheme has been in place since 2005 and the National Standard for Primary Production and Processing of Eggs and Egg Products commenced in late 2012. The National Primary Production and Processing Standard for Eggs and Egg Products is modelled on the Queensland Egg Scheme.

Similar to other food production industries, the State's egg industry comprises both a number of large processing and distribution enterprises, as well as over 70 egg production farms throughout the State.

Given the period of time that the Queensland Egg Food Safety Scheme has been in place and recent commencement of the National Egg Standard, SFPQ commissioned an external independent economic assessment of the Egg Scheme.

The main purpose of the economic assessment was to conduct an independent survey and analysis of the costs and benefits associated with the Egg Scheme from 2005/06 to 2011/12 and to develop an economic baseline to better inform a program of continuous improvement.

The economic assessment of the Egg Scheme has provided significant evidence of the food safety benefits, together with cost savings that can

be achieved through the effective implementation of an outcome-focused food safety scheme or, if you will, 'good regulation'.

The rule of thumb for best practice regulation is that the benefits accrued from the regulation should outweigh any costs to industry, government or the community. Industry growth should also be assisted by the confidence generated under an appropriate regulatory regime.

Excessive, prescriptive regulation creates imposts on all parties, both directly and indirectly, leading to less flexibility which means a greater likelihood that any potential benefits will be diminished. The key principles of good regulation are transparency, accountability, proportionality, consistency and targeted outcomes.

The independent economic assessment of Queensland's Egg Scheme clearly indicated that its key features meet all of these tests.

More importantly, according to the economic assessment, an estimated net public benefit of \$14.81 million since the introduction of the Scheme has been achieved.

The economic assessment also reports that during the same period, the competitive position of the Queensland egg industry moved from third to second nationally in terms of shell egg production.

A comparison estimate of annual egg production during the period covered by the economic assessment indicates an increase from around 46 million dozen eggs to over 92 million dozen eggs.

As mentioned earlier, there is clear evidence of the effectiveness of the Egg Scheme in the fact that the recently introduced National Production and Processing Standard for Eggs and Egg Products is primarily based upon the provisions of the Queensland Scheme.



Therefore, the introduction of the National Egg Standard has had minimal impact on the industry in Queensland as operators are already compliant with the key elements of the Standard under the Queensland Scheme.

An estimated public benefit of \$14.81 million since the introduction of the Egg Scheme in 2005.

While it is important that regulation meets the policy objectives it sets out to achieve, it is SFPQ's philosophy that 'good' regulation does more than meet policy objectives. It ensures that policy objectives are met with a minimal burden on those being regulated and with minimal costs on the economy as a whole.

This implies two things – not all regulation is 'bad' as it can be necessary to achieve policy objectives; and that 'good' regulation is linked to minimising the burden on business i.e. reducing red tape.

For example, one of the most recent standards developed by FSANZ is Standard 4.2.2 – the National Primary Production and Processing Standard for

Poultry Meat. Most activities covered by the Standard are already incorporated within the Scheme, with the exception of 'on farm' activities.

SFPQ has recognised the current structure and nature of the industry and has therefore enabled poultry farming activities to be accredited and monitored under an arrangement, which links each farm to a processor.

The effect of this approach is that poultry producers are registered with SFPQ at zero dollars and monitoring activities are undertaken by poultry processors. These matters have been consulted widely with the relevant industry sectors.

Submission of electronic data by poultry processors which will reflect food safety information collected at key steps in the production process is also being explored as an alternative to the more costly and time-consuming auditing approach.

Whilst SFPQ's primary responsibility relates to public health and safety by requiring that businesses demonstrate compliance with food safety laws, this benefit must be considered in light of the costs that are imposed on all affected parties through the regulation.

With this in mind, SFPQ recently commissioned an independent economic analysis of the implementation of the Standard in Queensland.

The analysis modelled the anticipated costs and benefits of the implementation of the Standard over a ten year period – from 2012 to 2021. The modelling estimates that the benefits from the reduction in cases of *Campylobacter*, a pathogen associated with raw chicken meat, will provide a present value benefit of \$70.7 million.

When costs are factored into the modelling the net benefit to the community is expected to be \$40.7 million over 10 years.

SFPQ presented a summary of this economic analysis, as well as a summary of SFPQ's collaborative work with poultry processors, at the Poultry Information Exchange (PIX) conference in May 2014.

An estimated public benefit of \$40.7 million through the adoption of the National Poultry Meat Standard.



Active Stakeholder Engagement

Engagement with industry forms the basis of the compliance assessment approach undertaken by SFPQ.

Through chain monitoring of food production systems involves engagement with stakeholders to provide collaborative solutions using open and transparent communication methods.

SFPQ's Engagement Model

As a small agency with limited resources, SFPQ's website and social media platforms are the key tools in communicating with stakeholders.

In 2013–2014, SFPQ's Facebook pages attracted almost 1500 followers (a mix of food businesses and industry stakeholders, consumers and many others).

The reach of our Twitter channel is growing steadily. We tweet food alerts, advice of new resources for food businesses, and corporate and media announcements. It has also become an important tool for monitoring, and responding to, breaking news.

These channels have not only strengthened our ability to disseminate information to a wider range of audiences, but also stimulated real-time feedback on issues of the day.

During 2013–2014, we also made several enhancements and additions to our website, many of them based on visitor feedback and changes in regulations.

These included new pages on standards development and regulations and also updates in the meat, dairy, eggs and seafood pages. The consumer pages were also refreshed.

SFPQ is committed to developing cooperative working relationships with business whereby accreditation holders and SFPQ agree to and share the principles of:

- Awareness of food safety requirements including the legislation and how it affects the result in food safety and the success of the business

- Provision for food safety controls and measures as evidenced by a food business's compliance instruments e.g. food safety program and across the board in business documentation and practices
- Commitment to implementing and maintaining the first two principles as demonstrated by the way food safety knowledge is actioned in the business and passed on to staff and customers

SFPQ is confident that by adopting and demonstrating these principles, businesses achieve a good food safety record. SFPQ is able, therefore, to minimise the time spent checking compliance with these businesses.

Information is exchanged on a 'need to know' rather than 'nice to know' basis using baseline data to compare each business with an accepted industry standard for compliance.



Sustainable Agency

Objective: To focus on sustaining human and financial resources to meet organisational needs

Corporate governance practices

We work towards achieving our corporate objectives through strong corporate governance, risk management strategies, planning and continuous business improvement. Our corporate priorities are aligned with our corporate policies and processes. Effective corporate planning across the agency ensures all statutory obligations are met.

We continually review our operational plans to strengthen our corporate planning processes and to improve the way we monitor, evaluate and deliver our performance information.

SFPQ's ability to make quality decisions and act upon them relies on the provision of sound information, good judgement, ethical behaviour

and effective relationships. The application of effective compliance, performance and risk management processes and mechanisms develops robust corporate governance and underpins our approach.

Our framework is based on the ethics principles outlined in the *Public Service Ethics Act 1994* and the governance concepts in the *Financial and Performance Management Standard 2009*.

We have a number of internal accountability mechanisms that enable us to manage risk, seize opportunities, and monitor, evaluate and report on our performance.

Internal audit charter

As part of the internal audit process, SFPQ engages an external provider to examine its systems. The provider also reviews preparation of the annual financial statements and follows up on the prior year's outstanding issues (if

any), ensuring the recommendations of the prior audit reports are being implemented.

The Internal Audit Plan is prepared in conjunction with Executive Management and approved by the SFPQ Board annually. The internal audit function has due regard to Queensland Treasury's Audit Committee Guidelines.

Corporate planning and performance management

We continually seek to improve the way in which we manage our corporate planning and performance management activities to ensure the integrity of the data and to be innovative and efficient in how we use the data.

Corporate Planning

Plan	Objectives	Outcome	Document
Strategic Plan	Prioritises the strategic direction over the long term	Summary of performance against agreed targets and priorities	Annual report
Business Plan	Identifies specific corporate priorities for the year	Provides information to the SFPQ Board and EMG group against targets	Quarterly reports
Operational Plans	Supports the delivery of corporate priorities	Provides EMG with information on progress towards targets	Monthly reports
Personal development plans	Supports staff in contributing to strategic priorities	Provides feedback to staff	Yearly reviews



Public sector ethics

SFPQ requires all employees to maintain high standards of ethical behavior in the execution of their duties. It provides direction and guidance to our people in shaping an ethical workplace and helping staff to make better decisions while striving to achieve our objectives.

The five principles set out in the *Public Sector Ethics Act 1994* form the basis of our Code of Conduct and our integrity framework. The SFPQ Code of Conduct requires staff to:

- Act with integrity and impartiality, ensuring high standards of workplace behaviour and personal conduct
- Promote the public good through excellence in customer service, community engagement and working with other agencies
- Commit to the system of government through conscientious service to SFPQ and government
- Act with accountability and transparency to support high standards of administration

All new officers participate in Code of Conduct training as part of their induction. EMG facilitates a culture of ethics within the organisation primarily by developing and implementing policies, processes and procedural systems that are designed to raise ethical awareness and prevent misconduct.

Code of Conduct

SFPQ's Code of Conduct reflects the diversity and uniqueness of the organisation's business. It is a practical guide to ethical decision-making and responsible behavior that incorporates the principles outlined in the *Public Sector Ethics Act 1994*, namely:

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

The SFPQ Code of Conduct and all policies and procedures are promoted regularly and are available to staff on the SFPQ intranet. All employees must comply with the Code.

Workplace health and safety

SFPQ is committed to ensuring healthy and safe working conditions for employees, contract staff and visitors with a number of workplace health and safety policies having been introduced, underpinned by a comprehensive program of audits, inspections, risk assessments and training.

All SFPQ employees are provided with training in how to perform their work safely and without risk to their own or others' health and safety.

New employees are thoroughly briefed about workplace health and safety during their staff induction program and provided with appropriate training by SFPQ's workplace health and safety officers and first aid officers to ensure they carry out their duties in accordance with the *Work Health and Safety Act 2011* and associated SFPQ policy.



Additional Information

Right to information and information privacy

Accessing our documents and protecting stakeholder's privacy

We are committed to providing the community with open and transparent access to information about our services and activities while protecting the privacy of clients and staff.

SFPQ is committed to releasing as much information as possible and provides access to information in accordance with the legislation and the government's Open Data policy. Our website also contains a wide range of information, most of which is also downloadable.

Although we provide the community with a significant amount of easily accessible information, interested parties are also able to make an application under the *Right to Information Act 2009* (RTI Act) should they wish to obtain access to information that is not their personal information.

The Information Privacy Act 2009 (IP Act) provides people with the means to access their personal information to ensure it is accurate, complete, up-to-date and not misleading.

The IP Act recognises the importance of protecting the personal information of individuals, gives individuals control over the use and disclosure of their personal information and creates the right for individuals to access and

amend their own personal information and stipulates how agencies must handle personal information.

Concerns or queries relating to the collection, access, storage, use or disclosure of personal information, can be obtained by:

- calling SFPQ on (07) 3253 9800
- e-mail to privacy@safefood.qld.gov.au

Right to information and privacy applications

SFPQ did not receive any right to information or privacy applications in 2013-2014.

Making an application

An application for access to documents under either the RTI Act or IP Act may be made via:

- <https://www.smartservice.qld.gov.au/services/information-requests/home.action>
- calling SFPQ on (07) 3253 9800
- e-mail to privacy@safefood.qld.gov.au

Applicants must provide proof of identity when applying for access to documents concerning their personal information.

If applying for access to information that is not your personal information, an initial application fee must be paid before the application will be processed. Processing and photocopying charges may also apply.

If applying for access to information that is your personal information, an application fee is not payable, but access charges may be levied.

Record keeping

Information systems and recordkeeping are an important part of SFPQ's management of the application and assessment processes for our accreditation holders.

We continue to develop strategies and activities supporting the implementation of the Queensland Information Standards IS31 and IS40 under the Public Records Act 2002.

Hard files are maintained for all accreditations with each one having a unique number that preserves the identity and privacy of the holder of accreditation.

SFPQ's accreditation and auditing management system (HENRI) provides live real-time record management that supports day-to-day activities and backs-up other systems.

The organisation's accounting database, Finance One, is responsible for payments, invoicing and revenue management.

Open data

For 2013-2014, SFPQ had nil consultancies or overseas travel to report.



Our financial position

Safe Food Production Queensland

Statement of Comprehensive Income for the year ended 30 June 2014

	Notes	2014 \$	2013 \$
Income			
Revenue			
User charges	2(a)	4,419,696	4,425,292
Government contributions	2(a)	1,900,000	1,900,000
Interest	2(a)	180,714	161,728
Other revenue	2(a)	14,672	11,892
Gain on sale of property, plant and equipment	2(a)	6,322	-
Total income		6,521,404	6,498,912
Expenses			
Employee expenses	2(c)	4,275,465	3,899,233
Supplies and services	2(b)	1,467,229	1,810,580
Depreciation and amortisation	2(b)	116,051	112,223
Other expenses	2(b)	686,189	597,193
Total expenses		6,544,934	6,419,229
Operating (deficit)/ surplus		(23,530)	79,683
Other comprehensive income for the year		-	-
Total comprehensive income for the year		(23,530)	79,683

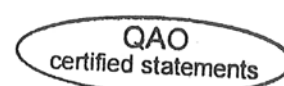
The accompanying notes form part of these financial statements.

Safe Food Production Queensland

Statement of Financial Position as at 30 June 2014

	Notes	2014 \$	2013 \$
ASSETS			
Current assets			
Cash and cash equivalents	3	5,330,375	4,768,853
Receivables	4	427,426	285,526
Other	5	103,749	118,740
Total current assets		5,861,550	5,173,119
Non-current assets			
Intangible assets	6	71,404	115,866
Property, plant and equipment	7	79,509	117,930
Total non-current assets		150,913	233,796
TOTAL ASSETS		6,012,463	5,406,915
LIABILITIES			
Current liabilities			
Payables	8	249,611	496,179
Accrued employee benefits	9	1,030,722	275,488
Other	10	1,560,272	1,439,862
Total current liabilities		2,840,605	2,211,529
TOTAL LIABILITIES		2,840,605	2,211,529
NET ASSETS		3,171,858	3,195,386
EQUITY			
Accumulated surplus		3,171,858	3,195,386
TOTAL EQUITY		3,171,858	3,195,386

The accompanying notes form part of these financial statements.



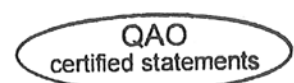


Safe Food Production Queensland

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

	2014	2013
	\$	\$
Accumulated Surplus		
Balance 1 July	3,195,386	3,115,703
Total comprehensive income for the year	(23,530)	79,683
Balance 30 June	<u>3,171,856</u>	<u>3,195,386</u>

The accompanying notes form part of these financial statements.

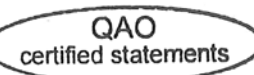


Safe Food Production Queensland

Statement of Cash Flows for the year ended 30 June 2014

	Notes	2014 \$	2013 \$
Cash Flows from Operating Activities			
Inflows			
User charges		4,398,206	4,336,433
Government contributions		1,900,000	1,900,000
GST input tax credits from ATO		233,540	263,781
GST collected from customers		118,244	336,375
Interest		180,714	161,728
Other		14,672	11,892
		<u>6,845,376</u>	<u>7,010,209</u>
Outflows			
Employee expenses		(3,507,147)	(3,916,096)
Supplies and services		(1,632,477)	(1,675,708)
GST paid to suppliers		(245,263)	(248,754)
GST remitted to the ATO		(185,902)	(298,177)
Other		(686,221)	(597,162)
		<u>(6,257,010)</u>	<u>(6,735,897)</u>
Net cash provided by operating activities	11	<u>588,366</u>	<u>274,312</u>
Cash Flows from Investing Activities			
Inflows			
Proceeds from sale of property, plant and equipment		6,322	-
Outflows			
Payments for property, plant and equipment		(8,726)	(72,456)
Payments for intangibles		(24,440)	(89,525)
		<u>(26,844)</u>	<u>(161,981)</u>
Net cash used in investing activities		<u>(26,844)</u>	<u>(161,981)</u>
Net increase in cash and cash equivalents held		561,522	112,331
Cash at beginning of financial year		4,768,853	4,656,522
Cash and cash equivalents at end of financial year	3	<u>5,330,375</u>	<u>4,768,853</u>

The accompanying notes form part of these financial statements.





Safe Food Production Queensland

Notes to and forming part of the financial statements for the year ended 30 June 2014

Objectives and Principal Activities of Safe Food Production Queensland

Safe Food Production Queensland was established as a Statutory Body under the *Food Production Safety Act 2001*.

The objective of Safe Food Production Queensland is to work in partnership with industry and with its co-regulatory partners Queensland Health, the Department of Agriculture, Fisheries and Forestry (DAFF) and Food Standards Australia and New Zealand (FSANZ) to ensure Queensland's food production systems comply with national food safety standards and deliver safe and suitable food.

Note 1 Summary of Significant Accounting Policies

(a) Statement of Compliance

The financial statements have been prepared in accordance with section 43 of the *Financial and Performance Management Standards 2009*.

These financial statements are general purpose financial statements, and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with Queensland Treasury and Trade's Minimum Reporting Requirements for the year ending 30 June 2014, and other authoritative pronouncements.

With respect to compliance with Australian Accounting Standards and Interpretations, Safe Food Production Queensland has applied those requirements applicable to not-for-profit entities, as Safe Food Production Queensland is a not-for-profit entity. Except where stated, the historical cost convention is used.

(b) User Charges and Fees

User charges and fees controlled by Safe Food Production Queensland are recognised as revenues when the revenue has been earned and can be measured reliably with a sufficient degree of certainty. User charges and fees, except for accreditation fees, are recognised in full as revenues when invoices for the related services are issued. Accreditation fees are recognised in full once received, however recognised over the period of the accreditation.

(c) Grants and Contributions

Grants, contributions, donations and gifts that are non-reciprocal in nature are recognised as revenue in the year in which Safe Food Production Queensland obtains control over them (control is generally obtained at the time of receipt). If grants are received that are reciprocal in nature, revenue is progressively recognised as it is earned according to the term of the funding arrangements.

(d) Cash and Cash Equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked as at 30 June as well as deposits at call with financial institutions. It also includes investments with short periods to maturity that are readily convertible to cash on hand at Safe Food Production Queensland's option and that are subject to a low risk of changes in value.

(e) Receivables

Trade debtors are recognised at the nominal amounts due at the time of sale or service delivery, with settlement being generally required within 30 days from the invoice date.

The collectability of receivables is assessed periodically with provision being made for impairment. Bad debts are written off in the period in which they are recognised. All known bad debts were written off as at 30 June 2014.

(f) Acquisition of Assets

Actual cost is used for the initial recording of all acquisitions of assets controlled and administered by Safe Food Production Queensland.

Assets acquired at no cost or for nominal considerations are recognised at their fair value at date of acquisition in accordance with AASB 116 *Property, Plant and Equipment*.

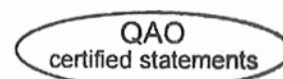
(g) Property, Plant and Equipment

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:

Building and Infrastructure	\$10,000
Land	\$1
Other (including heritage and cultural)	\$5,000

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

Plant and equipment is measured at cost in accordance with Queensland Treasury and Trade's *Non-Current Asset Policies*.



Safe Food Production Queensland

Notes to and forming part of the financial statements for the year ended 30 June 2014

Note 1 Summary of Significant Accounting Policies (continued)

(h) Intangibles

Intangible assets with a cost or other value greater than \$100,000 are recognised in the financial statements, items with a lesser value being expensed. Each intangible asset less any anticipated residual value is amortised over its estimated useful life to Safe Food Production Queensland. The residual value is zero for all

It has been determined that there is no active market for any of the Safe Food Production Queensland's intangible assets. As such the assets are recognised and carried at cost less accumulated amortisation and accumulated impairment losses.

No intangible assets have been classified as held for sale or form part of a disposal group held for sale.

Purchased Software

The purchase cost of software has been capitalised and is being amortised on a straight-line basis over the period of the expected benefit to Safe Food Production Queensland, namely 3 years.

Internally Generated Software

Expenditure on research activities relating to internally-generated intangible assets is recognised as an expense in the year in which it is incurred.

Costs associated with the development of computer software have been capitalised and are amortised on a straight-line basis over the period of expected benefit to Safe Food Production Queensland, namely 3 years.

(i) Amortisation and Depreciation of Intangibles, Property, Plant and Equipment

Depreciation of equipment and motor vehicles, and amortisation of computer software is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to Safe Food Production Queensland.

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

Depreciation rates used are listed below and are consistent with the prior year unless otherwise stated:

Class	Rate %
Plant and Equipment	
Computer Hardware	33.3
Motor Vehicles	20.0
Other Plant and Equipment	20.0
Leasehold Improvements	14.0
Computer Software	
Software Purchased	33.3
Software Internally Generated	33.3

(j) Impairment of Non-current Assets

All non-current physical and intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Statutory Body 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 depreciated replacement cost.

An impairment loss is recognised immediately in the Statement of 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.

(k) Leases

Operating lease payments are representative of the pattern of benefits derived from the leased assets and are expensed in the periods in which they are incurred.

(l) Payables

Payables are recognised for amounts payable in the future for goods and services received, whether or not billed to Safe Food Production Queensland. Creditors are generally unsecured, not subject to interest charges and are normally settled within 30 days of invoice receipt.

(m) Financial Instruments

Recognition

Financial assets and financial liabilities are recognised in the Statement of Financial Position when Safe Food Production Queensland becomes party to the contractual provisions of the financial instrument.

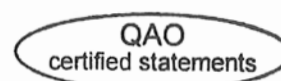
Classification

Financial instruments are classified and measured as follows:

- Cash and Cash equivalents - held at fair value through profit or loss
- Receivables - held at amortised cost
- Payables - held at amortised cost

Safe Food Production Queensland does not enter into transactions for speculative purposes, nor for hedging. Apart from cash and cash equivalents, the Statutory Body holds no financial assets classified at fair value through profit or loss.

All other disclosures relating to the measurement and financial risk management of financial instruments held by Safe Food Production Queensland are included in note 13.





Safe Food Production Queensland

Notes to and forming part of the financial statements for the year ended 30 June 2014

Note 1 Summary of Significant Accounting Policies (continued)

(n) Employee Benefits

Employer superannuation contributions, annual leave and long service leave levies are regarded as employee benefits.

Payroll tax and worker's compensation insurance are a consequence of employing employees, but are not counted in an employee's total remuneration package. They are not employee benefits and are recognised separately as employee related expenses.

Wages, salaries, recreation leave and sick leave

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

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

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

Annual leave

Annual leave entitlements are accrued on a pro rata basis in respect of services provided by employees up to balance date, having regard to future rates of pay and on-costs. Annual leave entitlements are provided for at their nominal value.

Long service leave

Under the Queensland Government's long service leave scheme, a levy is made on Safe Food Production Queensland to cover this cost. Levies are expensed in the period in which they are paid or payable. Amounts paid to employees for long service leave are claimed from the scheme as and when the leave is taken (quarterly in arrears).

No provision for long service leave is recognised in the financial statements, the liability being held on a Whole of Government basis and reported in the financial report prepared pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Superannuation

Employer superannuation contributions are paid to QSuper, the superannuation plan for Queensland Government employees, at rates determined by the Treasurer on the advice of the State Actuary. Contributions are expensed in the period in which they are paid or payable. Safe Food Production Queensland's obligation is limited to its contribution to QSuper.

Therefore, no liability is recognised for accruing superannuation benefits in Safe Food Production Queensland's financial statements, the liability being held on a whole-of-Government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Key executive management personnel and remuneration

Key executive management personnel and remuneration disclosures are made in accordance with section 5 of the *Financial Reporting Requirements for Queensland Government Agencies* issued by Queensland Treasury and Trade. Refer to note 2(d) and note 2(e) for the disclosures on key executive management personnel and remuneration.

(o) Insurance

Safe Food Production Queensland's non-current physical assets and other risks are insured through the Queensland Government Insurance Fund, premiums being paid on a risk assessment basis. In addition, Safe Food Production Queensland pays premiums to Work Cover Queensland in respect of its obligation for employee compensation.

(p) Taxation

Safe Food Production Queensland is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefit Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by Safe Food Production Queensland. GST credits receivable from, and GST payable to the ATO, are recognised (refer to note 8).

(q) Issuance of Financial Statements

The financial statements are authorised for issue by the Chief Executive Officer and Chair of the Board of Safe Food Production Queensland at the signing of the Management Certificate.

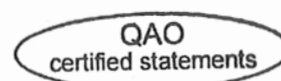
(r) Judgements and Assumptions

Safe Food Production Queensland has made no judgements or assessments which may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(s) Rounding and Comparatives

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

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



Safe Food Production Queensland

Notes to and forming part of the financial statements for the year ended 30 June 2014

Note 1 Summary of Significant Accounting Policies (continued)

(t) New and Revised Accounting Standards

Safe Food Production Queensland did not voluntarily change any of its accounting policies during 2013-14. Australian Accounting Standard changes applicable for the first time for 2013-14 have had minimal effect on Safe Food Production Queensland's financial statements, as explained below.

AASB 13 Fair Value Measurement became effective from reporting periods beginning on or after 1 January 2013. AASB 13 sets out a new definition of 'fair value' as well as new principles to be applied when determining the fair value of assets and liabilities. The new requirements apply to of Safe Food Production Queensland assets and liabilities (excluding leases) that are measured and/or disclosed at fair value or another measurement based on fair value. The impacts of AASB 13 relate to the fair value measurement methodologies used and financial statement disclosures made in respect of such assets and liabilities.

Safe Food Production Queensland reviewed its fair value methodologies (including instructions to valuers, data used and assumptions made) for all items of property, plant and equipment measured at fair value to assess whether those methodologies comply with AASB 13. To the extent that the previous methodologies were not in compliance with AASB 13, valuation methodologies were revised accordingly to be in line with AASB 13. The revised valuation methodologies have not resulted in material differences from the previous methodologies.

A revised version of AASB 119 Employee Benefits became effective for reporting periods beginning on or after 1 January 2013. As the Safe Food Production Queensland does not directly recognise any employee benefit liabilities (refer to Note 9), the only implications for Safe Food Production Queensland were the revised concept of 'termination benefits' and the revised recognition criteria for termination benefit liabilities. If termination benefits meet the AASB 119 timeframe criterion for 'short-term employee benefits', they will be measured according to the AASB 119 requirements for 'short-term employee benefits'. Otherwise, termination benefits need to be measured according to the AASB 119 requirements for 'other long-term employee benefits'. Under the revised standard, the recognition and measurement of 'other long-term employee benefits' are accounted for according to most of the requirements for defined benefit plans.

The revised AASB 119 includes changed criteria for accounting for employee benefits as 'short-term employee benefits'. However, as Safe Food Production Queensland is a member of the Queensland Government central schemes for long service leave, this change in criteria has no impact on Safe Food Production Queensland financial statements as the employer liability is held by the central scheme. The revised AASB 119 also includes changed requirements for the measurement of employer liabilities/assets arising from defined benefit plans, and the measurement and presentation of changes in such liabilities/assets. Safe Food Production makes employer superannuation contributions only to the QSuper defined benefit plan, and the corresponding QSuper employer benefit obligation is held by the State. Therefore, those changes to AASB 119 will have no impact on Safe Food Production Queensland.

AASB 1053 Application of Tiers of Australian Accounting Standards became effective for reporting periods beginning on or after 1 July 2013. AASB 1053 establishes a differential reporting framework for those entities that prepare general purpose financial statements, consisting of two Tiers of reporting requirements – Australian Accounting Standards (commonly referred to as 'Tier 1'), and Australian Accounting Standards – Reduced Disclosure Requirements (commonly referred to as 'Tier 2'). Tier 1 requirements comprise the full range of AASB recognition, measurement, presentation and disclosure requirements that are currently applicable to reporting entities in Australia. The only difference between the Tier 1 and Tier 2 requirements is that Tier 2 requires fewer disclosures than Tier 1.

Pursuant to AASB 1053, public sector entities like Safe Food Production Queensland may adopt Tier 2 requirements for their general purpose financial statements. However, AASB 1053 acknowledges the power of a regulator to require application of the Tier 1 requirements. In the case of the Safe Food Production Queensland, Queensland Treasury and Trade is the regulator. Queensland Treasury and Trade has advised that its policy decision is to require adoption of Tier 1 reporting by all Queensland Government departments (including Safe Food Production Queensland) and statutory bodies that are consolidated into the whole-of-Government financial statements. Therefore, the release of AASB 1053 and associated amending standards has had no impact on Safe Food Production Queensland.

Safe Food Production Queensland is not permitted to early adopt a new or amended accounting standard ahead of the specified commencement date unless approval is obtained from Queensland Treasury and Trade. Consequently, Safe Food Production Queensland has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. Safe Food Production Queensland applies standards and interpretations in accordance with their respective commencement dates.

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards with future commencement dates are as set out below.

AASB 9 Financial Instruments and AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127] will become effective for reporting periods beginning on or after 1 January 2017. The main impacts of these standards on Safe Food Production Queensland are that they will change the requirements for the classification, measurement and disclosures associated with Safe Food Production Queensland financial assets. Under the new requirements, financial assets will be more simply classified according to whether they are measured at amortised cost or fair value. Pursuant to AASB 9, financial assets can only be measured at amortised cost if two conditions are met. One of these conditions is that the asset must be held within a business model whose objective is to hold assets in order to collect contractual cash flows. The other condition is that the contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

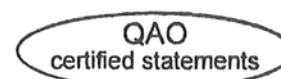
Safe Food Production Queensland has commenced reviewing the measurement of its financial assets against the new AASB 9 classification and measurement requirements. However, as the classification of financial assets at the date of initial application of AASB 9 will depend on the facts and circumstances existing at that date, Safe Food Production Queensland conclusions will not be confirmed until closer to that time. At this stage, and assuming no change in the types of transactions Safe Food Production Queensland enters into, it is not expected that any of the Safe Food Production Queensland financial assets will meet the criteria in AASB 9 to be measured at amortised cost. Therefore, as from the 2017-18 financial statements, all of Safe Food Production Queensland financial assets are expected to be required to be measured at fair value, and classified accordingly (instead of the measurement classifications presently used in Notes 3). The same classification will be used for net gains/losses recognised in the Statement of Comprehensive Income in respect of those financial assets. In the case of Safe Food Production Queensland's current receivables, as they are short-term in nature, the carrying amount is expected to be a reasonable approximation of fair value.

The most significant impact of the new measurement requirements on the Safe Food Production is that the 'held to maturity' investment described in Note 3 will need to be measured at fair value. In addition, that investment will no longer be classified as 'held to maturity'. Safe Food Production is not yet able to reliably estimate what the fair value of this investment will be at the date of initial application of AASB 9. The difference between the carrying amount of this investment and its initial fair value will be recognised as an adjustment to the balance of Accumulated Surplus on initial application of AASB 9. AASB 9 allows an entity to make an irrevocable election at the date of initial recognition to present in 'other comprehensive income' subsequent changes in the fair value of such an asset. Queensland Treasury and Trade is currently considering mandating this accounting treatment when AASB 9 becomes effective.

Safe Food Production Queensland will not need to restate comparative figures for financial instruments on adopting AASB 9 as from 2017-18. However, changed disclosure requirements will apply from that time. A number of one-off disclosures will be required in the 2017-18 financial statements to explain the impact of adopting AASB 9.

Assuming no change in the types of financial instruments that Safe Food Production Queensland enters into, the most significant ongoing disclosure impacts are expected to relate to investments in equity instruments measured at fair value through other comprehensive income (e.g. the 'held to maturity' investment described in Note 3) and derecognition of these.

All other Australian accounting standards and interpretations with future commencement dates are either not applicable to Safe Food Production Queensland activities, or have no material impact on Safe Food Production Queensland.





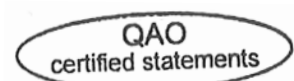
Safe Food Production Queensland

Notes to and forming part of the financial statements 2013-14

Note 2

(a) Income

	2014 \$	2013 \$
User charges		
Accreditation fees	3,172,549	2,941,338
Application fees	164,222	103,396
Audit fees	990,025	1,282,203
Fee for service income	<u>92,900</u>	<u>98,355</u>
	<u>4,419,696</u>	<u>4,425,292</u>
Government Contributions		
Department of Agriculture, Fisheries and Forestry (DAFF)	<u>1,900,000</u>	<u>1,900,000</u>
Interest	<u>180,714</u>	<u>161,728</u>
Other revenue	<u>14,672</u>	<u>11,892</u>
Gain on sale of property, plant and equipment		
<i>Net gain on disposal of non-current assets</i>		
Consideration on disposal	6,322	-
Written down value at date of disposal	<u>-</u>	<u>-</u>
Net gain on disposal	<u>6,322</u>	<u>-</u>
Total income	<u>6,521,404</u>	<u>6,498,912</u>



Safe Food Production Queensland

Notes to and forming part of the financial statements 2013-14

Note 2

(b) Expenses

	2014 \$	2013 \$
Depreciation and Amortisation		
<i>Depreciation</i>		
Plant and equipment	47,147	36,508
<i>Amortisation</i>		
Computer Software	68,904	75,715
Total Depreciation and Amortisation	116,051	112,223
Supplies and Services		
Administration Expenses	158,763	147,386
Advertising and Conference Costs	39,457	45,701
Communication Costs	90,760	76,063
Computer Costs	172,814	202,584
Contracting, Professional Services and Temps	735,984	1,050,745
Legal Costs	15,389	4,055
Motor Vehicle Costs	76,977	71,750
Property, Plant and Equipment Costs	81,607	75,824
Travel Costs	90,540	134,101
Other	4,938	2,371
	1,467,229	1,810,580
Other Expenses		
Operating Lease Rentals	656,143	566,880
Bad / Doubtful Debts Written off	2,946	8,813
<i>Auditors' remuneration</i>		
Queensland Audit Office - external audit services*	18,100	18,000
Barr Group Pty Ltd - internal audit services	9,000	3,500
Total Other Expenses	686,189	597,193

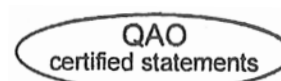
*Total audit fees paid to Queensland Audit Office relating to the 2013-2014 financial statements are estimated to be \$19,910 GST inclusive (2013: \$19,800).

(c) Employee Expenses

Safe Food Production Queensland had 35.2 full time equivalent employees at 30 June 2014 (37 at 30 June 2013)

Wages and salaries	3,139,759	3,214,787
Employer superannuation contributions	377,434	394,431
Workers' compensation	12,535	12,939
Other	244,211	277,076
Redundancy payments	501,526	-
Total Employee Expenses	4,275,465	3,899,233

No employees of Safe Food Production Queensland are employed under the *Public Service Act 2008*.





Safe Food Production Queensland

Notes to and forming part of the financial statements 2013-14

Note 2 (continued)

(d) Key Executive Management Personnel

The following details for key executive management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of Safe Food Production Queensland during 2013-14. Furthermore information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position and Responsibility	Contract classification and appointment authority	Date appointed to position (Date resigned from position)
<i>Chief Executive Officer</i> Responsible for ensuring that Safe Food Production Queensland is managed as required by the Board.	SES 3/ Governor in Council	24 July 2012
<i>General Manager - Compliance, Strategy & Response</i> Supports functions of the CEO in the management of Safe Food Production Queensland	SES 2/ Food Production Safety Act 2000	5 February 2014
<i>General Manager - Service delivery & Business support</i> Supports functions of the CEO in the management of Safe Food Production Queensland	SO 3/ Food Production Safety Act 2000	(16 January 2014)
<i>Acting General Manager - Service delivery & Business support</i> Supports functions of the CEO in the management of Safe Food Production Queensland (Temporary Assignment)	SO 3/ Food Production Safety Act 2000	18 - 22 November 2013 16 - 24 December 2014 13 Jan - 30 June 2014

(e) Remuneration

The remuneration and other terms of employment for the key executive management personnel are specified in employment contracts.

For the 2013-14 year, remuneration of key executive management personnel increased by 2.2% in accordance with government policy.

Remuneration packages for key executive management personnel comprise the following components:

- Short term employee benefits which include:

- Base - consisting of base salary, allowances and leave entitlements paid and provided for the entire year or for that part of the year during which the employee occupied the specified position. Amounts disclosed equal the amount expensed in the Statement of Comprehensive Income.
- Non-monetary benefits - consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.

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

- Post employment benefits include superannuation contributions.

- Redundancy payments are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination.

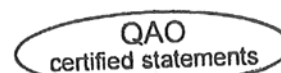
Total fixed remuneration is calculated on a 'total cost' basis and includes the base and non-monetary benefits, long term employee benefits and post employment benefits.

1 July 2013 - 30 June 2014

Position	Short Term Employee Benefits		Long Term Employee Benefits (\$)	Post Employment Benefits (\$)	Total Remuneration (\$)
	Base (\$)	Non-Monetary (Motor Vehicle)			
Chief Executive Officer	186,835	13,326	4,710	22,335	227,206
General Manager - Compliance, Strategy & Response	178,636	27,050	3,990	22,093	231,769
General Manager - Service Delivery & Business Support	90,320	8,602	0	10,064	108,986
Acting General Manager - Service Delivery & Business Support (13 January 2014 - 30 June 2014)	59,852	3,648	1,803	6,604	71,907

1 July 2012 - 30 June 2013

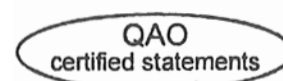
Position	Short Term Employee Benefits		Long Term Employee Benefits (\$)	Post Employment Benefits (\$)	Total Remuneration (\$)
	Base (\$)	Non-Monetary (Motor Vehicle)			
Chief Executive Officer	182,814	13,326	4,509	22,999	223,648
General Manager - Compliance, Strategy & Response	174,658	17,080	3,820	20,807	216,365
General Manager - Service Delivery & Business Support	141,573	16,752	3,140	16,923	178,388



Safe Food Production Queensland

Notes to and forming part of the financial statements 2013-14

	2014 \$	2013 \$
Note 3 Cash and cash equivalents		
Cash on hand	500	500
Cash at bank	1,121,110	383,408
Deposits at call	4,208,765	4,384,945
	<u>5,330,375</u>	<u>4,768,853</u>
Note 4 Receivables		
Trade debtors	187,050	296,823
Less: Allowance for impairment loss	(14,815)	(16,297)
	<u>172,235</u>	<u>280,526</u>
Other debtors	4,552	5,000
LSL Claims Receivable	250,639	-
	<u>427,426</u>	<u>285,526</u>
Movement in the allowance for impairment loss		
Balance at beginning of the year	(16,297)	(17,414)
(Increase)decrease in allowance recognised in the operating result	1,482	1,117
Balance at the end of the year	<u>(14,815)</u>	<u>(16,297)</u>
Note 5 Other current assets		
Prepayments and deposits	<u>103,749</u>	<u>118,740</u>
Note 6 Intangible assets		
Software Purchased:		
At cost	925,592	925,590
Less: Accumulated amortisation	(892,966)	(849,156)
	<u>32,626</u>	<u>76,434</u>
Software Internally Generated:		
At cost	549,974	525,536
Less: Accumulated amortisation	(511,198)	(486,104)
	<u>38,776</u>	<u>39,432</u>
Total	<u><u>71,402</u></u>	<u><u>115,866</u></u>
Reconciliation		
Carrying amount at start of year	115,866	102,056
Additions	24,440	89,525
Amortisation	(68,904)	(75,715)
Carrying amount at end of year	<u><u>71,402</u></u>	<u><u>115,866</u></u>





Safe Food Production Queensland

Notes to and forming part of the financial statements 2013-14

	2014 \$	2013 \$
Note 7 Property, plant and equipment		
Plant and equipment		
At cost	275,580	327,182
Less: accumulated depreciation	<u>(196,071)</u>	<u>(209,252)</u>
	<u>79,509</u>	<u>117,930</u>
Reconciliation		
Plant and equipment		
Carrying amount at start of year	117,930	81,982
Additions	8,726	72,456
Depreciation	<u>(47,147)</u>	<u>(36,508)</u>
Carrying amount at end of year	<u>79,509</u>	<u>117,930</u>
Note 8 Payables		
Trade creditors	<u>242,299</u>	<u>437,785</u>
GST receivable	(82,401)	64,725
GST payable	50,819	<u>(16,922)</u>
Net GST (receivable) payable	<u>(31,582)</u>	<u>47,803</u>
Other creditors	<u>38,894</u>	<u>10,591</u>
	<u>249,611</u>	<u>496,179</u>
Note 9 Accrued employee benefits		
Annual leave	237,691	275,488
Provision for redundancy payable	<u>793,031</u>	<u>-</u>
	<u>1,030,722</u>	<u>275,488</u>
Note 10 Other Liabilities		
Unearned revenue - accreditation fees	<u>1,560,272</u>	<u>1,439,862</u>

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Safe Food Production Queensland

Notes to and forming part of the financial statements 2013-14

	2014 \$	2013 \$
Note 11 Cash flow statement		
Reconciliation of Operating (loss) gain to Net Cash from Operating Activities		
Operating (loss) gain	(23,530)	79,683
<i>Non-cash items</i>		
Depreciation and amortisation expense	116,051	112,223
Gain on sale of plant & equipment	(6,322)	-
<i>Change in assets and liabilities</i>		
(Increase) / decrease in receivables	(141,900)	(125,511)
(Increase) / decrease in other assets	14,991	30,200
Increase / (decrease) in payables	(246,568)	157,928
Increase / (decrease) in accrued employee benefits	755,234	(16,863)
Increase / (decrease) in other liabilities	120,410	36,652
Net cash from operating activities	<u><u>588,366</u></u>	<u><u>274,312</u></u>

Note 12 Commitments

Capital expenditure commitments

There are no capital expenditure commitments for Safe Food Production Queensland at 30 June 2014 (no commitments at 30 June 2013).

Finance lease commitments

There are no finance lease commitments for Safe Food Production Queensland at 30 June 2014 (no commitments at 30 June 2013).

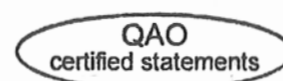
Operating commitments

Lease commitments

At 30 June, Safe Food Production Queensland had the following operating lease commitments inclusive of GST:

	2014 \$	2013 \$
<i>Motor vehicles</i>	174,872	236,480
<i>Rented premises</i>	403,250	416,637
<i>Photocopiers / Printers / Communication</i>	171,186	41,420
	<u><u>749,308</u></u>	<u><u>694,537</u></u>
Outstanding lease commitments are due for payment as follows:		
· within one year	587,182	593,120
· one to five years	162,126	101,417
	<u><u>749,308</u></u>	<u><u>694,537</u></u>

Operating leases are entered into as a means of acquiring access to motor vehicle, office premises and office equipment. Lease payments are generally fixed, but with inflation escalation clauses on which contingent rentals are determined.





Safe Food Production Queensland

Notes to and forming part of the financial statements 2013-14

Note 13 Financial Instruments

(a) Categorisation of Financial Instruments

Categorisation of Financial Instruments

Safe Food Production Queensland has categorised the financial assets and financial liabilities held as:

Category	Note	2014 \$	2013 \$
Financial Assets			
Cash and cash equivalents	3	5,330,375	4,768,853
Receivables	4	427,426	285,526
Total		5,757,801	5,054,379
Financial Liabilities			
Payables	8	249,611	496,179

(b) Financial Risk Management

Safe Food Production Queensland's activities expose it to a variety of financial risks - interest rate risk, credit risk, liquidity risk and market risk.

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

Safe Food Production Queensland measures risk exposure using a variety of methods as follows -

Risk Exposure	Measurement method
Credit risk	Ageing analysis
Liquidity risk	Sensitivity analysis
Market risk	Interest rate sensitivity analysis

(c) Credit Risk Exposure

Credit risk exposure refers to the situation where Safe Food Production Queensland may incur financial loss as a result of another party to a financial instrument failing to discharge their obligations.

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

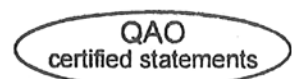
The following table represents Safe Food Production Queensland's maximum exposure to credit risk based on contractual amounts net of any allowances.

Maximum Exposure to Credit Risk

Category	Note	2014 \$	2013 \$
Financial Assets			
Receivable	4	427,426	285,526

Financial Assets

No collateral is held as security and no credit enhancements relate to financial assets held by Safe Food Production Queensland.



Safe Food Production Queensland

Notes to and forming part of the financial statements 2013-14

Note 13 Financial Instruments

(c) Credit Risk Exposure (continued)

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

The method for calculating any allowance for impairment is based on past experience, current and expected changes in economic conditions and changes in client credit rating.

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 as indicated.

Ageing of past due but not impaired as well as impaired financial assets are disclosed in the following tables:

2014 Financial Assets Past Due But Not Impaired

	Less than 30 days (\$)	30-60 days (\$)	Overdue 61-90 days (\$)	More than 90 days (\$)	Total (\$)
Receivable	129,532	35,438	3,989	3,276	172,235

2013 Financial Assets Past Due But Not Impaired

	Overdue Less than 30 days (\$)	30-60 days (\$)	61-90 days (\$)	More than 90 days (\$)	Total (\$)
Receivable	228,105	43,026	7,250	2,145	280,526

2014 Individually Impaired Financial Assets

	Overdue Less than 30 days (\$)	30-60 days (\$)	61-90 days (\$)	More than 90 days (\$)	Total (\$)
Receivable (gross)	-	8,148	3,704	2,963	14,815
Allowance for Impairment	-	(8,148)	(3,704)	(2,963)	(14,815)
Carrying Amount	-	-	-	-	-

2013 Individually Impaired Financial Assets

	Overdue Less than 30 days (\$)	30-60 days (\$)	61-90 days (\$)	More than 90 days (\$)	Total (\$)
Receivable (gross)	-	8,964	4,074	3,259	16,297
Allowance for Impairment	-	(8,964)	(4,074)	(3,259)	(16,297)
Carrying Amount	-	-	-	-	-

(d) Liquidity Risk

Safe Food Production Queensland is exposed to liquidity risk through its trading in the normal course of business. Liquidity risk is managed on an ongoing basis by ensuring funds are readily available for day to day operations. This is achieved by investing available cash funds in the Safe Food Production Queensland bank account or at call deposit accounts.

The following table sets out the liquidity risk of financial liabilities. It represents the contractual maturity of financial liabilities, calculated based on cash flows relating to the repayment of the principal amount outstanding at balance date.

Note	< 1 year (\$)	2014 Payable in 1 - 5 years (\$)	> 5 years (\$)	Total (\$)
Financial Liabilities				
Payables	8	249,611	-	249,611

Note	< 1 year (\$)	2013 Payable in 1 - 5 years (\$)	> 5 years (\$)	Total (\$)
Financial Liabilities				
Payables	8	496,179	-	496,179

(e) Market Risk

Safe Food Production Queensland does not trade in foreign currency and is not exposed to commodity price changes. Safe Food Production Queensland is exposed to interest rate risk through its cash deposited in interest bearing accounts.



Safe Food Production Queensland

Notes to and forming part of the financial statements 2013-14

(f) Interest Rate Sensitivity Analysis

The following interest rate sensitivity analysis is based on a report similar to that which would be provided to management, depicting the outcome to profit and loss if interest rates would change by +/- 1% from the year-end rates applicable to Safe Food Production Queensland financial assets and liabilities. With all other variables held constant, the Authority would have a surplus and equity increase/ (decrease) of \$53,299 (2013: \$47,689). This is mainly attributable to the Safe Food Production Queensland exposure to variable interest rates on its cash and deposit at bank.

Financial Instruments	Carrying Amount (\$)	2014 Interest rate risk			
		- 1%		+ 1%	
		Profit (\$)	Equity (\$)	Profit (\$)	Equity (\$)
Cash at Bank	5,329,875	(53,299)	(53,299)	53,299	53,299
Potential Impact		(53,299)	(53,299)	53,299	53,299

Financial Instruments	Carrying Amount (\$)	2013 Interest rate risk			
		- 1%		+ 1%	
		Profit (\$)	Equity (\$)	Profit (\$)	Equity (\$)
Cash at Bank	4,768,353	(47,684)	(47,684)	47,684	47,684
Potential Impact		(47,684)	(47,684)	47,684	47,684

(g) Fair Value

The net fair value is determined as follows - the net fair value of cash and cash equivalents and non-interest bearing monetary financial assets and financial liabilities approximate their carrying amounts.

Safe Food Production Queensland

Notes to and forming part of the financial statements 2013-14

Note 14 Contingencies

There are no known material contingent liabilities or assets at 30 June 2014 (2013: Nil).

Note 15 Post Balance Date Events

There have been no known material post balance date events.

Note 16 Remuneration of Board Members

The *Food Production (Safety) Act 2000* was amended in 2003 to provide Safe Food Production Queensland with a decision-making Board. The Board was appointed in May 2004.

Remuneration received, or due and receivable by Board Members from Safe Food Production Queensland in connection with management of the entity is disclosed below. Remuneration includes fees received by Members. There were no payments made to the Members for salaries, commissions and contributions to member's superannuation and other benefits.

	2014	2013
Nil	5	5
\$1 - \$10,000	3	3
The total remuneration paid or due and payable to each Safe Food Production Qld Board Member is as follows:		
	\$	\$
Mr Peter Milne*	-	2,306
Ms Kathryn Adams*	-	1,040
Mr Bob Shead*	-	-
Ross Keane**	8,466	-
Peter White**	2,838	-
Martin Perkins**	2,836	567
Dorothy Vicenzino***	-	-
Elton Miller***	-	-
Total remuneration	<u>14,140</u>	<u>3,913</u>

*Board Members ceased in accordance with Executive Council of Queensland Minute dated 16th May 2013.

**Board Members appointed in accordance with Executive Council of Queensland Minute dated 16th May 2013.

*** Queensland public sector employee - no remuneration payable. Representatives of their respective departments attended Board meetings on their behalf.

CERTIFICATE OF SAFE FOOD PRODUCTION QUEENSLAND

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 so as to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of Safe Food Production Queensland for the financial year ended 30 June 2014 and of the financial position as at the end of that year; and

c) these assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.

R KEANE - JP, MAICD
Chairman

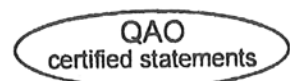


Date: 25, 8, 14

DR B L WILSON - BVSc
Chief Executive Officer



Date: 25, 8, 14



INDEPENDENT AUDITOR'S REPORT

To the Board of Safe Food Production Queensland

Report on the Financial Report

I have audited the accompanying financial report of Safe Food Production Queensland, which comprises the statement of financial position as at 30 June 2014, the statement of 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 certificates given by the Chairman and 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 Safe Food Production Queensland for the financial year 1 July 2013 to 30 June 2014 and of the financial position as at the end of that year.

Other Matters - Electronic Presentation of the Audited Financial Report

Those viewing an electronic presentation of these financial statements should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.

N George CPA
As Delegate of the Auditor-General of Queensland



Queensland Audit Office
Brisbane



ATTACHMENT A

Compliance Checklist

	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	Page 2
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 10.1	Page 1 Page 51-52
	<ul style="list-style-type: none"> Public availability 	ARRs – section 10.2	Page 3
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 10.3	Page 3
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 10.4	Page 53
	<ul style="list-style-type: none"> Information licensing 	<i>Queensland Government Enterprise Architecture – Information licensing</i> ARRs – section 10.5	Page 53
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 11.1	Page 8
	<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	Pages 17 – 24
	<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	Page 6 Page 8
	<ul style="list-style-type: none"> Other whole-of-government plans / specific initiatives 	ARRs – section 12.2	Page 6 Page 8
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 12.3	Pages 9 – 11
	<ul style="list-style-type: none"> Agency service areas, service standards and other measures 	ARRs – section 12.4	Page 11 Pages 13 - 24
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 13.1	Pages 27 – 45



Summary of requirement	Basis for requirement	Annual report reference
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 14.1 Page 15
	<ul style="list-style-type: none"> Executive management 	ARRs – section 14.2 Page 15
	<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 Page 13-14
	<ul style="list-style-type: none"> Public Sector Ethics Act 1994 	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule) ARRs – section 14.5 Page 25
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 15.1 Page 24
	<ul style="list-style-type: none"> External Scrutiny 	ARRs – section 15.2 Page 27 – 48
	<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 Page 24
	<ul style="list-style-type: none"> Public Sector Renewal Program 	ARRs – section 15.5 Page 5, 12, 13
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 15.7 Page 26
Governance – human resources	<ul style="list-style-type: none"> Workforce planning, attraction and retention and performance 	ARRs – section 16.1 Page 13
	<ul style="list-style-type: none"> Early retirement, redundancy and retrenchment 	<i>Directive No.11/12 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 Financial statements	<ul style="list-style-type: none"> Open Data
<ul style="list-style-type: none"> Certification of financial statements 		FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 18.1 Page 46
<ul style="list-style-type: none"> Independent Auditors Report 		FAA – section 62 FPMS – section 50 ARRs – section 18.2 Page 47-48
<ul style="list-style-type: none"> Remuneration disclosures 		<i>Financial Reporting Requirements for Queensland Government Agencies</i> ARRs – section 18.3 Page 38



Glossary

Accreditation	The legal instrument that authorises the production and/or processing of primary produce under the <i>Food Production (Safety) Act 2000</i> .
Activity	The activities undertaken by a food business as part of their primary production activities.
Application	An application for accreditation includes the prescribed fee, a description of the activities carried out or proposed to be carried out by the applicant in connection with the production of primary produce, and a copy of their food safety program or management statement.
Audit	A systematic, independent, official examination of evidence that is evaluated objectively to ‘call to account’ the holder of accreditation for their food safety obligations.
Baseline	A basic standard or level - a reference point.
Compliance	When a person or food business is operating within the regulatory requirements that apply to the activity in which they are engaged and in keeping with the baseline for that activity.
Evidence	Information based on facts that can be proved through analysis, measurement, observation and other such means of research, and which establishes the truth, validity and quality of something.
Food Production (Safety) Act 2000	<p><i>The Food Production (Safety) Act 2000</i> is the legislation under which SFPQ operates. The Act aims to ensure that the production of primary produce is carried out in a way that:</p> <ul style="list-style-type: none">• makes primary produce fit for human or animal consumption maintains food quality• provides for food safety measures for the production of primary produce consistent with other State laws relating to food safety
Food safety program	A general term referring to any risk based food safety management system, including legislated food safety programs.
Inspection	A formal or official viewing or examination of activities conducted by a business as part of their accreditation with SFPQ.
Management Statement	A document prepared by an individual or business outlining their business activities and how they control the food safety risks in their business.



Monitoring	Includes, but is not limited to, a method used to check, observe, or record the operation of a food business.
Person	Means the individual accredited with SFPQ.
Processor	A processor is a person who undertakes processing activities as defined under <i>Food Production (Safety) Act 2000</i> .
Producer	A producer is a person who undertakes primary production activities under the <i>Food Production (Safety) Act 2000</i> .
Regulation	A rule or order, as for conduct, prescribed by a food regulator; a governing direction or law.
Risk	The probability of loss of that which we value. In relation to food safety, a measure of the probability that a particular activity will result in unsafe or unsuitable food.
Supply chain	The chain that food moves through from the point of harvest or production right through to the end consumer. The supply chain can vary in length according to processing, time and travel distance.
Verification	The application of methods, procedures, tests and other tools for evaluation, in addition to monitoring, to determine compliance of a food safety program with the Food Standards Code or appropriate regulation.
Wild game harvester	A person accredited under the Food Safety Scheme for Meat (Meat Scheme) to kill wild animals for meat.



Acronyms

ANZFRMC	Australia and New Zealand Food Regulation Ministerial Council
ARR	Annual Report Requirements
CEO	Chief Executive Officer
CMS	Compliance Management System
COAG	Council of Australian Governments
DAFF	Department of Agriculture, Fisheries and Forestry (Federal Government)
EMG	Executive Management Group
FAA	<i>Financial Accountability Act 2009</i>
FoFR	Forum on Food Regulation
FPMS	<i>Financial and Performance Management Standard 2009</i>
FPS Act	<i>Food Production (Safety) Act 2000</i>
FRSC	Food Regulation Standing Committee
FSANZ	Food Standards Australia New Zealand
ISFR	Implementation Subcommittee for Food Regulation
KPI	Key Performance Indicator
QH	Queensland Health
RTI	Right to Information
SFPQ	Safe Food Production Queensland
SOWG	Senior Officers Working Group

Contact us

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