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Contents

Letter of compliance	3
At a glance	4
Tourism industry	4
Small business sector and support	4
Gold Coast 2018 Commonwealth Games	4
Director-General's overview	5
Gold Coast 2018 Commonwealth Games and other major events	5
Tourism	5
Small business	6
Looking ahead	6
Agency role and main functions	7
Our purpose	7
Our vision	7
Our objectives for 2014–15	7
Our values	7
Our department	8
Tourism division	8
Office of Commonwealth Games Delivery	8
Small Business division	9
Business Online Solutions	9
Our partners	9
Organisational chart	12
Executive Management Group	13
Our corporate partners	15
Delivering benefits for all Queenslanders	16
Creating jobs and a diverse economy	17
Delivering quality frontline services	17
Protecting the environment	17
Building safe, caring and connected communities	17
Performance management framework	18
Tourism and Events Development	18
Business to Government Services	18

Financial summary	20
Statement of assurance	20
Income	20
Expenses	20
Budget for 2015–16	21
Commitments for expenditure	21
Our performance	24
Tourism and Events Development	24
Business to Government Services	29
An agile, high-performing and engaged organisation	33
Governance	34
Integrity	34
Governance committees	34
Business and Corporate Partnership Board	36
Management accountability and risk management	36
Information management	39
Work health and safety	40
Our people	42
Workforce profile	42
Workforce planning and performance	42
Financial statements for the year ended 30 June 2015	44
General information	44
Statement of comprehensive income	45
Statement of financial position	46
Statement of changes in equity	47
Statement of cash flows	48
Statement of comprehensive income by major departmental services	49
Statement of assets and liabilities by major departmental services	50
Notes to and forming part of the financial statements	51
Management certificate	71
Independent auditor’s report	72
Appendix 1 Statutory bodies	74
Appendix 2 Boards and committees	75
Appendix 3 Departmental statement	76
Appendix 4 Legislation administered	77
Appendix 5 Compliance checklist	78
Abbreviations	80
Contacts and locations	81

Letter of compliance

4 September 2015

The Honourable Kate Jones MP
Minister for Education
Minister for Tourism, Major Events, Small Business and the Commonwealth Games
Level 22
30 Mary Street
BRISBANE QLD 4000

Dear Minister

I am pleased to present the Annual Report 2014–2015 and financial statements for the Department of Tourism, Major Events, Small Business and the Commonwealth Games.

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements can be found at pages 78–79 of this annual report or accessed at www.dtesb.qld.gov.au.

Yours sincerely

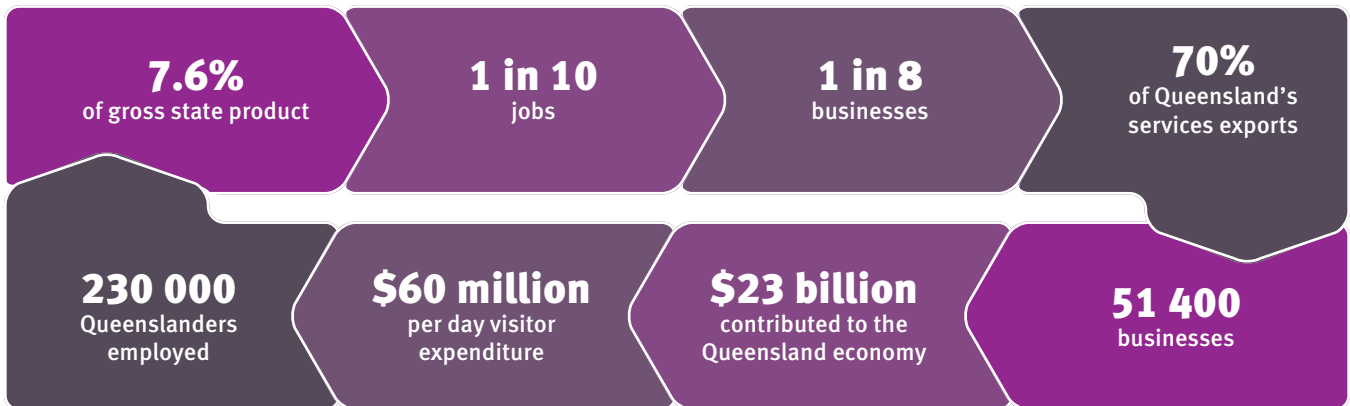


Paul Martyn
Acting Director-General

Department of Tourism, Major Events, Small Business and the Commonwealth Games

At a glance

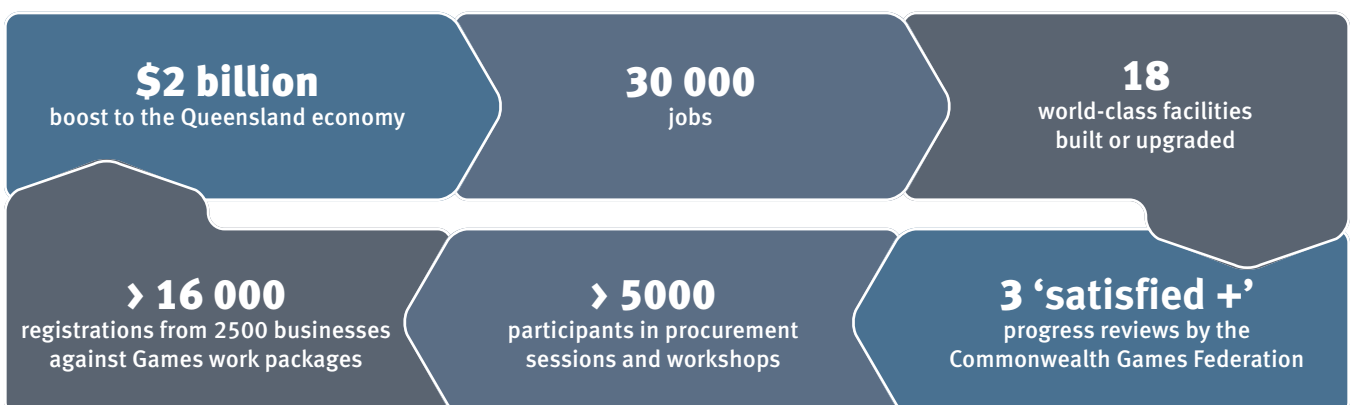
Tourism industry



Small business sector and support



Gold Coast 2018 Commonwealth Games



Director-General's overview

The department's role is to provide leadership in making Queensland an attractive destination for tourists, investment and events, supported by strong, capable and responsive small businesses.

As a comparatively small department, we have much to be proud of, with some significant achievements in 2014–15. Looking forward to 2015–16, the department has a productive agenda to deliver.

The context of our work is important:

- There is strong international and interstate competition for tourism and major events, but a lower Australian dollar will help our competitiveness.
- Signs of economic recovery in key long-haul tourism markets will create opportunities, although broader global economic conditions remain fragile.
- The Queensland economy has had mixed news, with consolidation in the resources sector, and the impact of drought and adverse weather conditions.
- Business and consumers have changing expectations regarding government and the services it can provide.

The department works closely with industry and the portfolio's statutory bodies, Tourism and Events Queensland and the Gold Coast 2018 Commonwealth Games Corporation, to achieve its objectives.

Gold Coast 2018 Commonwealth Games and other major events

We are well positioned to deliver on the Queensland Government's commitment to stage the best Games ever. Construction of Games venues and other facilities is well advanced. Governance around the Games has been enhanced to ensure effective coordination, oversight and accountability. We continue to focus on building the long-term legacy of the Games for Queensland.

We have already seen the official handover of the redeveloped Gold Coast Aquatic Centre, which is an outstanding, world-class facility for the City of Gold Coast.

The aquatic centre is a showcase of the standard of venue we will have ready for the 2018 Games. Since opening to the public in August 2014 the facility has been enthusiastically received by the community. Average attendance has risen by 23%, reaching almost 18 000 visits a month.

Ahead of the Games—the 2018 Commonwealth Games progress report—has been released and provides the inside story on preparations. The online report is a single source of information on programs, progress and budget. It uses new ways of reporting and multimedia to capture the excitement of the progress towards the Games.

We hosted the ICC Cricket World Cup 2015 as well as the AFC Asian Cup 2015, both of which leveraged economic and social benefits for Queensland.

Tourism

The long-term success of the tourism industry is built on a commitment to quality and innovation in delivering the visitor experience. Achieving this success requires a collective effort.

The partnership between the Queensland Government and the tourism industry has been maintained, together with a commitment to *Destination success: the 20-year plan for Queensland tourism*. Key priorities moving forward will be growing visitation to the Great Barrier Reef, encouraging investment in ecotourism experiences, increasing Queensland's market share in critical Asian markets, improving the quality of product and delivery, using events to drive visitation, and leveraging international education for tourism benefits.

The very successful *DestinationQ* forum was held in September on the Sunshine Coast. Its theme was 'Grow your product—grow our industry'. Delegates were inspired by a line-up of international, interstate and local speakers keen to share their insights. Feedback was extremely positive. *DestinationQ* is now a well-regarded model for industry engagement and will be continued in October 2015 in Townsville.

The department has also worked hard to attract investment into new and revitalised tourism infrastructure to further develop Queensland tourism destinations. Following the success of the second edition of *A guide to hotel investment in Brisbane, Australia*, new hotel developments and refurbishments have been secured for the Brisbane central business district—these include the Four Points by Sheraton, the Next Hotel and the Capri by Fraser. The department was also instrumental in attracting the \$1 billion Jewel resort project to the Gold Coast. The Attracting Aviation Investment Fund was used to attract four new routes to Queensland, three from Asia and one from North America.

This year also saw the publication of the *Best practice guide for roadside rest areas in Queensland*. This document details how strategically located and well-designed rest areas can enhance the travel experience, support local attractions, and encourage visitors to stay longer and travel further. The guide is helping local governments and community organisations to better design and manage roadside rest areas. This will promote driver safety and enhance the drive tourism experience.

Small business

The highly effective Mentoring for Growth program continued to expand, bringing small business operators into contact with experienced and successful business mentors. This year we delivered 155 mentoring panels for small businesses, an increase of 26%.

The 2014 Queensland Small Business Week was extremely successful, attracting over 10 000 participants to the 221 activities and events across the state.

Many businesses and their customers have embraced online technologies. We have responded by delivering more services from across government to business through our leading-edge one-stop shop, the business and industry portal (www.business.qld.gov.au). This service is consistently delivering greater than 80% customer satisfaction to business customers.

Looking ahead

A number of new initiatives are planned for 2015–16. These include:

- Develop a new strategy to improve the role of transport in supporting tourism.
- Establish the Red Tape Reduction Advisory Council and focus on opportunities to reduce the compliance burden of red tape for individual businesses.
- Implement *Embracing our Games legacy: action plan for 2015* and prepare a baseline report for the legacy program's evaluation and monitoring framework.
- Implement the Embracing 2018 Gold Coast Quality Service Project, aimed at enhancing customer service standards through upskilling frontline staff of tourism operators.
- Invest \$4.7 million to transform and expand the business and industry portal to provide a more sophisticated and interactive service for business and industry customers.
- Make grants available for parents running home-based businesses.
- Deliver projects under the \$3.9 million federally funded Tourism Demand Driver Infrastructure Program, to create jobs and stimulate economic activities in the tourism sector across Queensland.
- Roll out the new customer impact index measurement system to provide a more comprehensive assessment of customers' satisfaction with the government's business services and delivery system.
- Attract new aviation routes to Queensland, using the new \$10 million invested over 3 years in the Attracting Aviation Investment Fund.

I would like to take this opportunity to thank staff for their dedication to and support of the departmental objectives, and commend them for their continued commitment to the public sector values of customers first, ideas into action, unleash potential, be courageous and empower people.

Paul Martyn
Acting Director-General

Agency role and main functions

Our purpose

The purpose of the Department of Tourism, Major Events, Small Business and the Commonwealth Games (DTEsb) is to provide leadership in making Queensland a highly attractive destination for tourists, investment and events, supported by strong, capable and responsive small businesses. The department was formed in March 2012 following machinery-of-government changes.

Our vision

Queensland is Australia's most attractive destination for tourists, businesses and events.

Our objectives for 2014–15

- Grow priority markets
- Deliver a successful Commonwealth Games
- Enable new products and experiences
- Competitive small businesses
- Easier to do business
- An agile, high-performing and engaged organisation

Our values

The department promotes Queensland public service values—customers first, ideas into action, unleash potential, be courageous and empower people.

In addition, we encourage pride in all our staff through the department-specific values of:

- productive relationships—we foster productive partnerships with industry, regional organisations and government, and collaborative relationships in our workplaces
- respect and trust—we trust and respect each other and value diversity
- integrity, excellence and equity—we provide positive client experiences and have high expectations of our people
- development, leadership and accountability—we promote innovation, leadership, efficiency and effectiveness, and are focused on achieving our objectives
- environment, health and safety—we promote health and wellbeing by creating a safe and sustainable work environment.



Customers first



Ideas into action



Unleash potential



Be courageous



Empower people

Our department

Our department has a small, dynamic group of around 130 employees with our services delivered by four program divisions. Our service delivery is strengthened at the departmental and program level by strong partnerships with the Tourism, Major Events, Small Business and Commonwealth Games portfolio statutory bodies, industry and other government agencies.

Tourism division

The Tourism division is committed to taking tourism forward to meet the ambitious stretch goal of growing overnight visitor expenditure to \$30 billion by 2020. The division recognises that this goal can only be achieved through collaboration with our key partners—the Queensland Tourism Industry Council (QTIC), Tourism and Events Queensland (TEQ), the Regional Tourism Organisation Network, and the broader industry.

Many of the levers for supporting growth in the tourism industry fall within the responsibility of other portfolios. Therefore, this division works to create a more favourable business environment for growth by engaging other government agencies at local, state and federal levels (e.g. by influencing the planning system), and by facilitating whole-of-government strategic direction and policy. To enable this, key priorities of the Tourism division are to:

- build evidence and options for industry and government in pursuing our agreed goals
- facilitate projects that promote a favourable business environment for tourism in Queensland
- connect potential investors with investment opportunities
- tailor services in response to changing market demands, enabling tourism operators to be more resilient and innovative.

The division works across government and with industry to coordinate delivery of the government's *DestinationQ* agenda. It builds the evidence and options that underpin how the government will intervene to support the industry. The partnership between government and industry is a vital component of building the tourism industry. The annual *DestinationQ* forum is organised by the Tourism division and is the flagship event in ongoing industry engagement.

Access and aviation are key enablers for the growth of the tourism sector in Queensland. The Tourism division works closely with TEQ and other government agencies (including national organisations) to ensure a whole-of-government approach is taken in the development of airline routes, cruise routes and other key transportation channels into Queensland.

The Tourism division recognises the synergies with all divisions of DTESB and contributes to advancing the government's broader agenda and priorities.

Office of Commonwealth Games Delivery

The Office of Commonwealth Games Delivery leads a coordinated approach to the Queensland Government's delivery of the Gold Coast 2018 Commonwealth Games (GC2018). The office provides portfolio management and reporting for the Games. It leads the Queensland Government's statewide program, *Embracing 2018*, to maximise the legacy benefits from hosting the Games and coordinates the development of the associated statewide GC2018 Arts and Cultural Program.

The office works with other Queensland Government agencies, the federal government and local authorities (including the City of Gold Coast) to deliver capital infrastructure, transport and security arrangements for GC2018. The office also coordinates cross-jurisdictional delivery and leveraging of the investment in other major events.

Small Business division

The Small Business division leads implementation of policy and strategy development for the small business sector. It continues to oversee the *Queensland small business strategy and action plan 2013–2015*, which outlines actions for growing the small business sector. The division provides advocacy for small businesses in their dealings with the Queensland Government and coordinates the government's engagement with small business and industry stakeholders through the Queensland Small Business Advisory Council (QSBAC). The division also coordinates whole-of-government input into national policies affecting Queensland small business.

The division helps small business owners develop skills and access networks so they can effectively manage and grow their businesses. It does this by delivering a range of programs and engagement initiatives including Queensland Small Business Week, the Mentoring for Growth program and 'buy local' activities.

Business Online Solutions

Business Online Solutions (BOS) is, on behalf of the Queensland Government, the franchise owner and custodian of the business and industry portal (BIP), www.business.qld.gov.au. The BIP primarily targets business, industry and investment customers of Queensland Government services and is the state's one-stop shop for business. The portal delivers a wide range of business services, including:

- general business, licensing and permit information aggregated from all three tiers of government (federal, state and local), which customers can access through information guides, use of diagnostic tools and participating in webinars and/or events
- an online applications gateway for business licences and permits
- customer support, such as options for customers to submit compliments and complaints, report issues and/or seek further information.

BOS delivers these seamless online services to Queensland's business and industry by:

- targeting its services to business, industry and potential investors to Queensland
- working to align the outcomes and benefits for customers and government with the Queensland Government's one-stop shop initiative
- engaging with local, state and federal agencies to deliver seamless and connected online services to business and industry
- building and supporting other agencies' capabilities in online service delivery, for example in
 - transforming old paper-based forms to online SmartForms
 - developing online diagnostic tools to enable customer self-help
 - providing editorial quality assurance of customer services
 - training
 - gaining better understanding of customer needs, expectations and demands
- providing leadership to allow exchange of customer information across government using a compatible system and a common data model.

Our partners

Portfolio bodies

In addition to the department, there are two statutory bodies that make up the Tourism, Major Events, Small Business and the Commonwealth Games portfolio. We collaborate with them to ensure that government and industry priorities are met.

- The Gold Coast 2018 Commonwealth Games Corporation (GOLDOC) is primarily responsible for planning, organising and delivering the 11-day Games.
- TEQ aims to maximise the economic and social benefits of tourism for the state. It markets and promotes tourism in Queensland, helps develop tourism experiences and destinations, and secures major events for Queensland. TEQ complements the department's efforts in building tourism infrastructure and capabilities.

Industry

Small business

QSBAC provides a direct line of communication between small business and government. It provides advice on significant small business issues and pathways for small business growth, sustainability and employment. The membership covers a cross-section of the small business community, with representation from a variety of industry sectors and rural and regional Queensland.

Tourism

DestinationQ is the partnership between government and industry to grow the tourism industry. It is formalised through an agreement between the state government and QTIC, and the holding of annual forums that bring together all key stakeholders to focus on opportunities for growth.

Progress of the partnership agreement is overseen by the Tourism and Commonwealth Games Cabinet Committee (which is supported by the Tourism Inter-departmental Committee) and the Industry Reference Group. Together these groups have driven progress of the partnership agreement and demonstrate what can be achieved when government and industry work together.

This partnership underpins the delivery of agreed outcomes of the annual *DestinationQ* forums. The government delivered stability with a new industry–government partnership agreement, signed on 30 June 2015, refocusing efforts on job creation and the core principles of invest, excel and grow. Progress against agreed priorities is evaluated in the annual state-of-the-industry report (available at www.destq.com.au).

The major output from the 2014 *DestinationQ* forum was a communiqué that set out the collective commitments as voted by delegates as well as the individual commitments each delegate made at the forum.

To engage industry leaders with the incoming government and prepare for the 2015 *DestinationQ* forum, a tourism industry dialogue was held. This raised critical issues for tourism development, including leveraging global interest in the Great Barrier Reef, realising the growing potential of inbound Asian tourism and delivering skills training to benefit the entire Queensland economy.

Online business services delivery partner

DTESB, on behalf of the Queensland Government, is the Queensland representative on the Australian Government's Business Online Services initiative. Two significant services delivered within this initiative are the Australian Business Account (ABA) and Australian Business Licence and Information Service (ABLIS). These services provide a suite of online amenities through a single entry point, so business customers can discover, apply and comply with business regulatory requirements across all three tiers of government. In particular:

- ABLIS provides a platform for businesses to save personalised information, check their regulatory obligations and subscribe to updates.
- The new ABA enables businesses to apply, track and change registrations in a seamless, whole-of-government context.

Both ABLIS and ABA are developed, supported and maintained by the Australian Government, and national regulatory requirements are provided directly by the Australian Government. A Council of Australian Governments (COAG) agreement requires that jurisdictions continue to provide the content from their state/territory and local regulatory government agencies.

Regional service delivery partner

Through a service delivery agreement, Regional Services in the Department of State Development (DSD) provides a range of services on behalf of DTESB. This agreement provides an integrated approach to service delivery and establishes a commitment for supporting the development of tourism and small business. It enables DTESB to optimise service delivery and improve service reach.

Regional Services supports the delivery of DTESB's policies and programs, and works with DTESB to meet the needs of its clients across the state. This includes:

- providing a network of regional offices statewide that have the resources to support the growth of business and industries across Queensland
- providing regional intelligence and support on portfolio issues to the Minister, Director-General and executive management
- providing timely and quality input into briefing material, correspondence and reporting for the Minister, Director-General and executive management
- proactively establishing and maintaining relationships with key regional stakeholders relevant to service delivery objectives
- supporting investment attraction in regional tourism development
- gathering information for and providing advice to small business and/or tourism operators during natural disasters.

Corporate service partner

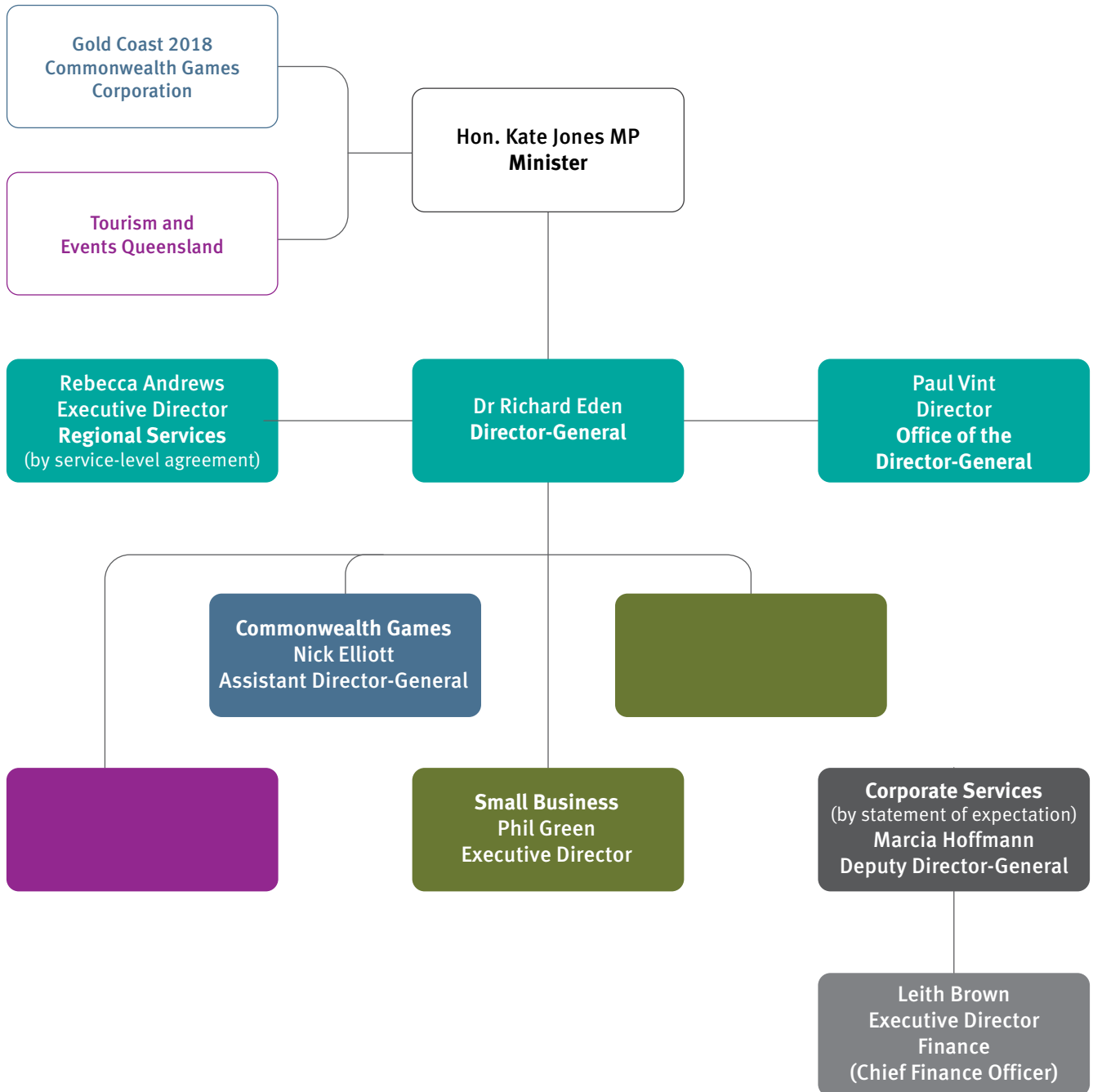
The Business and Corporate Partnership provides direct corporate services to support partnering agencies, including DTESB, to deliver on their government priorities. The partnership operates through three corporate hubs embedded in the Departments of Agriculture and Fisheries (DAF)¹, Natural Resources and Mines (DNRM) and Environment and Heritage Protection (EHP). Each hub delivers a set of core services (to the host and one adjunct agency) and a selection of cooperative services (to either five or six partnering agencies).

Under this model, the focus is on ensuring economies of scale, service integration, consistent service delivery, scalability, flexibility and responsiveness. DTESB receives the majority but not all of its corporate support through the corporate hub in DAF and niche corporate services through the remaining hubs.

¹ Formerly the Department of Agriculture, Fisheries and Forestry (DAFF)

Organisational chart

The department's organisational chart as at 30 June 2015 is shown below.



Executive Management Group

The following people were members of the Executive Management Group (EMG) as at 30 June 2015.

Dr Richard Eden, Director-General

Dr Richard Eden has led the department since its inception in 2012, driving a wide portfolio of responsibilities—primarily the *DestinationQ* agenda, coordinated cross-government strategy for small business, expansion of the BIP and the multifaceted preparations for GC2018. In this role, Richard also serves as a director on the board of TEQ and on several cross-government committees and advisory groups.

With a strong background in leading large-scale transformation projects, Richard sees innovation through technology as a key foundation needed to build strength and resilience in the small business sector.

Before his appointment as Director-General of DTESB, Richard held key senior executive management roles in the Department of Education and Training. In 2014 he was included in the Australia Day Honours List, being awarded the Public Service Medal for outstanding public service to education and training.

Paul Martyn, Deputy Director-General, Tourism

Paul Martyn is responsible for policy and programs to increase the competitiveness of tourism, one of Queensland's largest industries. He oversees tourism investment attraction and chairs the government's Tourism Inter-departmental Committee.

Paul was a practicing criminal defence lawyer before joining the Queensland Government to work on competition law issues. Over the past 18 years, he has worked on a series of major reform agendas, particularly in the sugar and dairy industries, and on the impacts of carbon pricing on small business. He is a specialist in economic policy, regulatory reform and governance issues.

Before becoming the head of the Tourism division, Paul developed policy advice on economic and regional development, with a particular focus on resource regions. He also coordinated strategic consideration of the growth of the coal seam gas to liquefied natural gas industry, including balancing economic, social and environmental considerations.

Paul has a Masters in Public Policy from the University of London and an honours degree in law and government.

Nick Elliott, Assistant Director-General, Office of Commonwealth Games Delivery

Nick Elliott leads the Office of Commonwealth Games Delivery, which is responsible for the coordinated approach of the Queensland Government's delivery of GC2018. His achievements include establishing the government's objectives for the event, as well as developing the government's strategy for maximising legacy outcomes and progressing the infrastructure delivery program, including key stakeholder management. In 2014, Nick led key legislative reform to support the delivery of major events in Queensland and the development of a revised Games governance framework with key delivery partners.

Nick previously held the positions of Executive Director, Business Services, and Chief Finance Officer in the Department of the Premier and Cabinet. He was also the Chief Finance Officer and Company Secretary of Gold Coast 2018 Commonwealth Games Bid Ltd, and through this role participated in the bid process.

Before joining the Queensland Government, Nick held roles in the Australian Department of the Prime Minister and Cabinet and the Australian Capital Territory Department of Health.

Nick has a Bachelor of Commerce and a Graduate Diploma in Management, and is a Fellow of CPA Australia.

Phil Green, Executive Director, Small Business

Phil Green has a background in commercial banking, finance and insolvency law, and is now heading up the Small Business division.

His background gives him great insight into what can go wrong in business and what businesses need to meet the challenges they face. Phil has a passion for innovation. His goal is to see businesses grow and capitalise on great ideas and great opportunities in the Queensland economy.

Phil has a wide range of experience, including several years in legal and economic policy with the Queensland Department of the Premier and Cabinet and a stint in the Prime Minister's Strategy Unit in the United Kingdom Government.

His achievements include progressing regulatory reform work through the Council for the Australian Federation, participating in the steering committee for Queensland's first public–private partnership and being instrumental in securing funding for several of the state's significant research infrastructure projects.

He has also been responsible for delivery and oversight of the state's business incubator and commercialisation programs.

Craig Humphrey, Executive Director, Business Online Solutions

Craig Humphrey has been the Executive Director responsible for the BIP since its launch in December 2010. BOS is the custodian, on behalf of the Queensland government, of BIP. Craig has led the adaption and evolution of Queensland government's online service delivery to meet the changing needs, expectations, attitudes and behaviours of the business customer.

His achievements from 2010 to 2015 include extending the reach of online services from 3500 to just under 3.5 million customers, broadening the range of services to over 1300 online services, and increasing the efficiency of government service delivery by advocating the benefits of migrating services online, thereby returning savings to Queensland businesses and government. In 2013, the BIP received a merit award in the Services—Government domain from iAwards, Australia's most comprehensive ICT awards program. This award recognises outstanding ICT innovation dedicated to delivering improved government service or other electronic initiatives to the community.

Craig has worked for the Queensland Government since 1978, with more than 15 years in regional management positions and 20 years in Brisbane-based roles.

Craig holds a Bachelor of Arts (Politics) and has received the Australian Institute of Management award for Professional Manager of the Year (2007, Sunshine Coast) as well as a departmental award for executive leadership (2012).

Rebecca Andrews, Executive Director, Regional Services

Rebecca Andrews is responsible for developing and nurturing key regional relationships, and ensuring effective development and delivery of policy and programs in Queensland's regions to meet government priorities in tourism and small business.

Rebecca's previous role was Executive Regional Director for the South East Queensland region, based on the Gold Coast. This was her first role within state government.

Rebecca has previously worked in economic development and tourism in the Whitsundays, New Zealand and South Australia. With a Bachelor of Management, Rebecca has a good understanding of the tourism industry and the challenges of working in the sector. Rebecca also has a working knowledge of small business, having previously owned her own business.

Paul Vint, Director, Office of the Director-General

Paul Vint is responsible for managing the Office of the Director-General. This includes ensuring effective and efficient corporate management and governance of the department, and coordinating effective departmental advice to, and support for, the Director-General and Minister.

He has broad experience in government program delivery and corporate governance functions, having held key roles in finance, regional development, industry development and scientific research funding before taking up his current role.

Our corporate partners

Although they are not part of the DTESB staff, representatives from our corporate partners participate in EMG meetings under the Business and Corporate Partnership agreement.

Marcia Hoffmann, Deputy Director-General, Corporate

Marcia Hoffmann is Deputy Director-General, Corporate for DTESB and DAF. She ensures that corporate services are delivered by the Business and Corporate Partnership efficiently and effectively to support DTESB in achieving its objectives.

Marcia has had a substantial career in public sector administration and executive management in federal, territory and state jurisdictions, and previously held the position of Chief Executive with the Northern Territory Department of Transport. She has specialised in leading large multidisciplinary teams, setting strategic direction, corporate governance, social and employment policy, major change and commercialisation initiatives, and transport and service delivery reform.

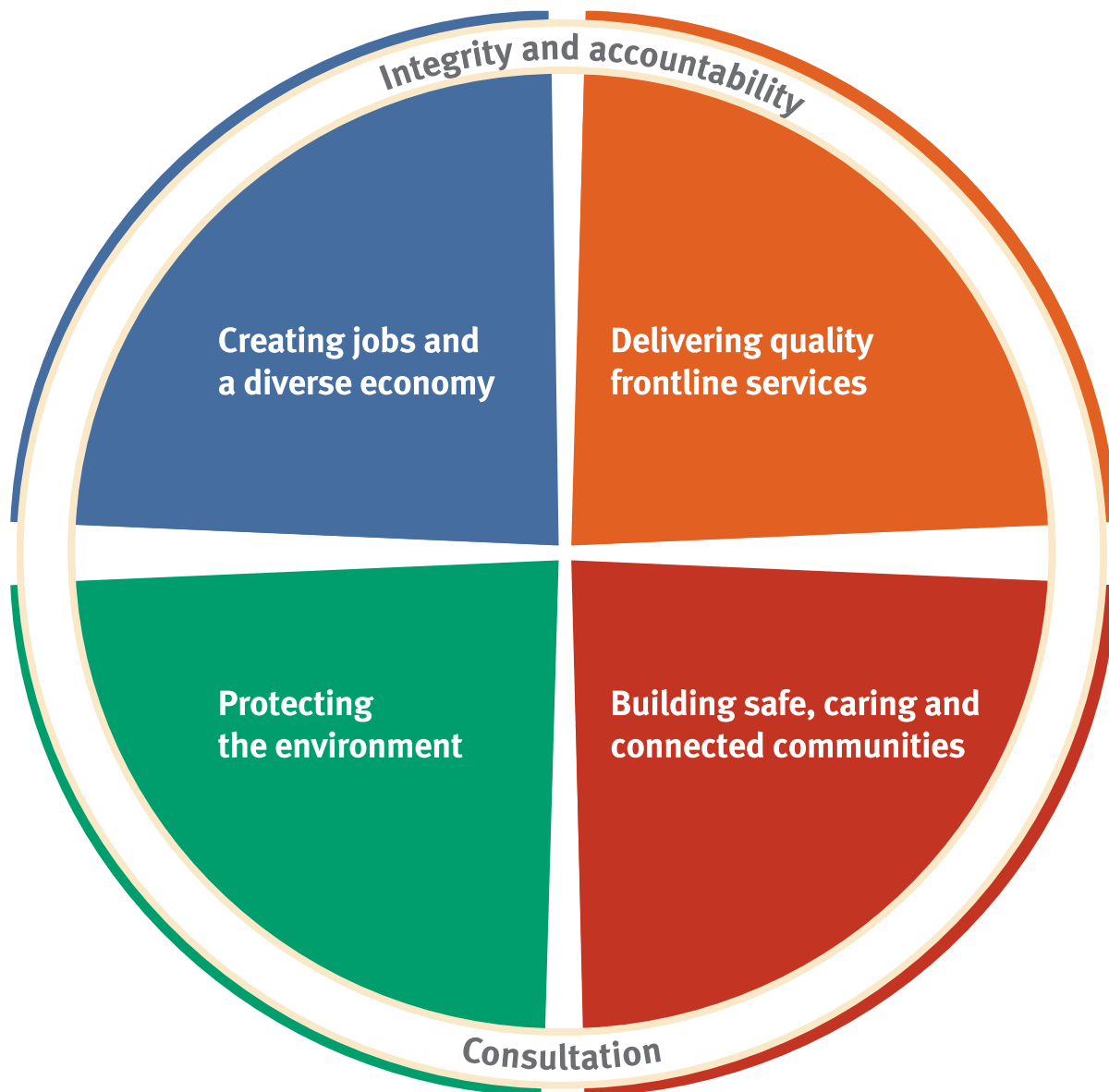
Leith Brown, Executive Director, Finance and Asset Management, and Chief Finance Officer

Leith has held the role of Executive Director, Finance and Asset Management and Chief Finance Officer for DTESB and DAF since 2012. Her extensive experience, gained from senior leadership roles in both the private and public sector, includes financial management, corporate governance, organisational change management, project management, information systems development and implementation, strategic investment planning and activity-based costing.

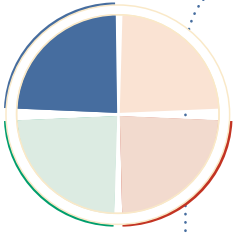
Leith holds a Bachelor of Business and an Executive Graduate Certificate in Business Administration, is a graduate of the Australian Institute of Company Directors and is a Fellow of CPA Australia.

Delivering benefits for all Queenslanders

Departmental initiatives played a key role in delivering on a number of the government's commitments, as outlined opposite.

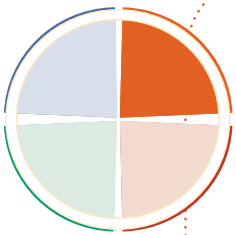


The Queensland Government's objectives for the community



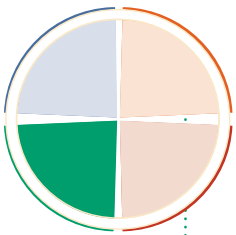
Creating jobs and a diverse economy

- Increasing annual overnight visitor expenditure, building businesses and creating jobs through the Growth for Tourism Guarantee
- Injecting more than \$2 billion into the state economy and creating up to 30 000 jobs from delivering GC2018
- Coordinating action across government to reduce red tape
- Supporting profitability and global competitiveness by providing small business programs



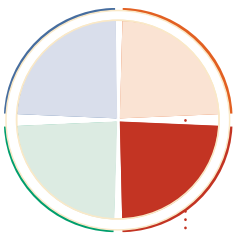
Delivering quality frontline services

- Providing a one-stop shop for business—the BIP
- Supporting business to grow and be competitive through the Mentoring for Growth program



Protecting the environment

- Raising awareness of Queensland's iconic natural assets by encouraging ecotourism



Building safe, caring and connected communities

- Promoting diversity, community cohesion and pride, and engaging the community in healthy and active lifestyles through the annual actions for GC2018 under the *Embracing our Games legacy: action plan*

Performance management framework

Our department works to accomplish two main outcomes—achieve growth in overnight visitor expenditure and ensure small business satisfaction with business-to-government services (see Table 1). To achieve these outcomes, key strategies are aligned to two services areas—Tourism and Events Development and Business to Government Services.

Tourism and Events Development

This service area promotes sustainable industry growth by delivering a strategic, whole-of-government approach to the future of tourism. It works across government to improve the planning and approval processes for new tourism industry projects.

This service area focuses on developing future events for Queensland to ensure our tourism industry and economy benefit from the boost that major events provide. It also works in partnership with GOLDOC to plan and prepare for GC2018.

The department delivers this service in close partnership with TEQ to ensure events attraction and tourism marketing help grow tourism and overnight visitor expenditure.

Business to Government Services

This service area ensures the government can effectively provide information and services to business, encourage small business growth and foster a diverse economic base for Queensland.

Aligned with the department's objectives to provide a stronger digital and online presence, it promotes engagement by businesses with its interactive online services. This not only improves accessibility to whole-of-government business information and services but also encourages more effective service delivery by having feedback mechanisms directly connected to our existing services.

The strategies link to core objectives and performance indicators framed within the overarching themes of investment and infrastructure, productivity, information and influence, and marketing and promotion.

Table 1 Departmental objectives, key performance indicators and strategic outcomes (extracted from the 2014–18 strategic plan)

	Objective	Key performance indicator	Strategic outcome
Tourism and Events Development	Grow priority markets	Percentage of overnight visitor expenditure growth per annum	
	Deliver a successful Commonwealth Games	Level of Commonwealth Games Federation's satisfaction with preparedness for the Commonwealth Games	Growth in overnight visitor expenditure
	Enable new products and experiences	Amount of additional capital attracted into tourism investment	
Business to Government Services	Competitive small businesses	Estimated value of efficiency savings by businesses assisted*	Small business satisfaction with business-to-government services
	Easier to do business	Percentage of overall customer satisfaction with the usefulness of online services	
Enabling objective	An agile, high-performing and engaged organisation	Percentage of staff with completed performance and capability agreements Percentage of positive staff engagement	

* In 2014–15, DTESB reviewed the methodology used to calculate benefits and savings to business. The review identified the need for an updated instrument to include new service types available online for businesses, remove superseded products and legacy channels, include a broader range of benefits to business and revise the hourly rate attributed to business operators to determine savings and benefits. A trial of the methodology was undertaken in 2014–15 and the results are provided under Our performance, Business to Government Services, Major initiatives.

Financial summary

This financial summary provides an overview of DTESB's financial performance from 1 July 2014 to 30 June 2015.

For a more comprehensive record covering all aspects of DTESB's activities, see the financial statements on pages 44–73. The statements include a comparison of actual financial results with the budget estimates published in the 2014–15 Queensland state budget papers, and provide detailed explanations of major variances.

Statement of assurance

In accordance with the *Financial Accountability Act 2009*, the Chief Finance Officer has provided the Director-General with a statement of assurance that DTESB's financial internal controls are operating efficiently, effectively and economically. DTESB actively manages its financial risks and liabilities, and is financially well positioned to meet its objectives as outlined in the *DTESB strategic plan 2014–18*.

Income

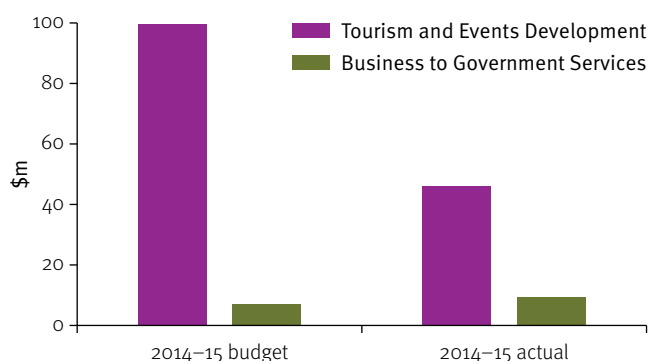
During 2014–15, DTESB was primarily funded by parliamentary appropriation (departmental services revenue) of \$33 million (59.51%). The remaining funding includes grants and other contributions for GC2018 from the City of Gold Coast totalling \$22.1 million (39.97%).

In 2015–16, DTESB's services will continue to be funded principally by parliamentary appropriation. Total income will increase from \$55.5 million in 2014–15 to \$205.2 million in 2015–16. The increase is mainly due to additional activity in preparation for GC2018, and additional funding for the Attracting Aviation Investment Fund (AAIF), the Queensland Entrepreneurs of Tomorrow program and the BIP. It also includes additional funding from the Australian Government for the Tourism Demand Driver Infrastructure (TDDI) Program.

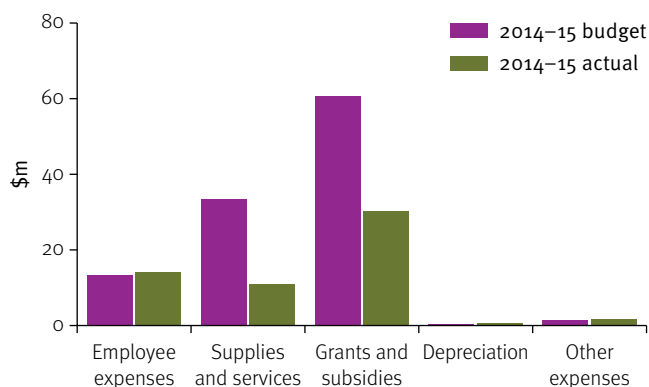
Expenses

DTESB's total expenses for the year were \$55.5 million (see graphs below for more details). This is \$52 million below the estimate in the 2014–15 budget. The decrease is predominantly due to the timing of expenditure in relation to the infrastructure program of upgrading and improving venues for GC2018.

The graph below outlines the breakdown of operating expenses against the two service delivery areas of the department, Tourism and Events Development and Business to Government Services.



Total 2014–15 expenses by service area compared to 2014–15 budget



Total 2014–15 expenses by category compared to 2014–15 budget

Budget for 2015–16

Total expenses are estimated to be \$205.2 million in 2015–16. This is an increase of \$149.7 million from actual 2014–15 expenses of \$55.5 million. The increase is mainly due to additional expenses for the delivery of venues for GC2018, AAIF initiatives and funding for the Queensland Entrepreneurs of Tomorrow program, BIP and TDDI Program.

Commitments for expenditure

DTESB has commitments totalling \$294.3 million.

These include:

- non-cancellable operating lease commitments related to accommodation
- grants and subsidies commitments related to the AAIF, the TDDI Program and the TEQ Regional Tourism Organisation payments
- other expenditure commitments principally related to the GC2018 capital infrastructure program (excluding the Commonwealth Games Village) administered by DTESB
- commitments in accordance with the endorsed agreement with the Australian Commonwealth Games Association to secure marketing rights for GC2018.

Statement of comprehensive income for the year ending 30 June 2015

Controlled funds	Actual ¹ \$'000	Budget ² \$'000	Variance \$'000
Income from continuing operations			
Appropriation revenue for services	33 011	86 841	(53 830) ³
User charges and fees	281	—	281
Grants and other contributions	22 189	—	22 189 ⁴
Other revenue	7	20 600	(20 593) ⁴
Total income from continuing operations	55 488	107 441	(51 953)
Expenses from continuing operations			
Employee expenses	14 106	13 283	823 ⁵
Supplies and services	10 932	33 407	(22 475) ⁶
Grants and subsidies	30 236	60 603	(30 367)
Depreciation	54	7	47
Finance/borrowing costs	—	—	—
Other expenses	160	141	19
Total expenses from continuing operations	55 488	107 441	(51 953)
Operating result from continuing operations	—	—	—

1. 2014–15 Actual as per financial statements.

2. 2014–15 Budget as per 2014–15 Service Delivery Statements (SDS).

3. The majority of the variance relates to the deferral of GC2018 operational funding to 2015–16, re-profiling of funds for GC2018 venues work to later years (including the Carrara Sport and Leisure Centre and Coomera Sport and Leisure Centre), deferral of AAIF funds to 2015–16, and Gold Coast Show relocation 2013–14 end-of-year receivable and funding deferral adjustments.

4. The City of Gold Coast contribution for GC2018 was reclassified as 'Contribution from other revenue'.

5. The variance in Employee expenses relates to the increase in DTESB employees for GC2018.

6. The actual is lower than the original budget due to the deferral of GC2018 operational funding.

Statement of financial position as at 30 June 2015

Controlled funds	Actual ¹ \$'000	Budget ² \$'000	Variance \$'000
Current assets			
Cash and cash equivalents	2 845	1 256	1 589 ³
Receivables	2 210	1 303	907 ⁴
Other assets	—	—	—
Total current assets	5 055	2 559	2 496
Non-current assets			
Property, plant and equipment	614	17 234	(16 620) ⁵
Other assets	—	—	—
Total non-current assets	614	17 234	(16 620)
Total assets	5 669	19 793	(14 124)
Current liabilities			
Payables	3 210	935	2 275 ⁶
Accrued employee benefits	496	543	(47)
Total current liabilities	3 706	1 478	2 228
Total liabilities	3 706	1 478	2 228
Net assets	5 055	2 559	2 496
Equity			
Contributed equity	1 642	18 184	(16 542) ⁷
Retained surpluses (Accumulated deficit)	321	131	190
Reserves	—	—	—
Total equity	614	17 234	(16 620)

1. 2014–15 Actual as per financial statements.

2. 2014–15 Budget as per 2014–15 SDS.

3. The variance is mainly due to end-of-year payables, which largely relate to GC2018 June 2015 venues expenditure where a payable is held for the DSD.

4. The variance is largely due to end-of-year receivables that have been processed for the AAIF and GC2018 expenditure.

5. The majority of the variance is due to the transfer of capital works in progress for the Queensland State Velodrome cycling track at Chandler to Stadiums Queensland.

6. The increase is mainly due to end-of-year payables, which predominantly relate to GC2018 June 2015 venues where a payable is held for DSD.

7. The majority of the variance in contributed equity is due to the transfer of capital works in progress for the Queensland State Velodrome cycling track to Stadiums Queensland.

Our performance

The objectives in the DTESB strategic plan for 2014–18 provide the basis for evaluating our performance.

Tourism and Events Development

The performance highlights in Table 2 are reported against the objectives that are delivered by the Tourism and Events Development service area. However, this is a sample of the work undertaken in 2014–15 and is not representative of all work undertaken during the period.

Table 2 Performance highlights, Tourism and Events Development, 2014–15

Objective	Performance indicator: Percentage of overnight visitor expenditure growth per annum				
	Growth in overnight visitor expenditure (%), year ending June				
	2010–11	2011–12	2012–13	2013–14	2014–15
Domestic	(-3.8)	16.7	3.1	(-2.1)	(-0.7)
International	(-5.7)	3.9	4.3	0.5	14.8
Total	(-4.3)	13.7	3.3	(-1.5)	2.8

Progress in 2014–15

Grow priority markets

- Overnight visitor expenditure grew by 2.8% and reached \$18.3 billion in the year ending June 2015. This included:
 - \$13.7 billion from domestic visitors
 - \$4.6 billion from international visitors.
- A new partnership agreement was signed between the Queensland Government and QTIC.
- Route incentives were offered under the AAIF, and new airline routes were supported (to Cairns from Singapore, to the Gold Coast from Wuhan and to Brisbane from Tokyo).
- A study of the growth potential of expedition cruise shipping to Queensland was completed—cruise shipping already generated direct expenditure of over \$380.7 million and supported 2400 jobs in Queensland in 2013–14.

Plans for 2015–16

- Pursue new or improved capacity on priority airline routes into Queensland.
- Develop the new tourism and transport strategy to improve the role of transport in supporting tourism.
- Develop new evidence and insights about the competitiveness of the Queensland tourism industry relative to other states and overseas destinations.
- Foster innovation in the tourism sector, including better ways to develop online services.
- Drive the promotion of tourism investment from Asian and other international markets in new and revitalised tourism infrastructure and products.

(continued)

Table 2 Performance highlights, Tourism and Events Development, 2014–15 (continued)

Objective **Performance indicator: Level of Commonwealth Games Federation satisfaction with preparedness for the Commonwealth Games**

Review	Result	
November 2013	✓	Satisfied
October 2014	✓	Satisfied
June 2015	✓	Satisfied

The assessment of satisfaction is made against an established comprehensive list of requirements compiled from the experience gained in previous Games and the host city bid and proposals. The assessment is made by the Coordination Commission (CoCom) of the Commonwealth Games Federation (CGF). CoCom is the CGF’s international oversight body.

Deliver a successful Commonwealth Games

Progress in 2014–15

- Strong endorsement of Games progress and preparations to date was issued by CoCom in their latest review in June 2015. This followed positive assessments in 2014–15.
- Strategic governance of GC2018 was enhanced during 2015. This included the establishment of the Tourism and Commonwealth Games Cabinet Committee.
- The public report *Ahead of the Games* was released. This outlines progress towards GC2018.
- The *Major Events Act 2014* commenced on 1 January 2015. It provides a one-stop shop for events, eliminating the need for event-specific legislation to be created in the future.
- Economic and social benefits were leveraged from hosting the ICC Cricket World Cup 2015 and the AFC Asian Cup 2015. These events also enabled the identification of improvements required in key security and transport coordination plans.
- The Embracing 2018 evaluation and monitoring framework was developed to support the legacy strategy.

Plans for 2015–16

- Continue to strengthen governance to enhance the delivery of GC2018.
- Implement *Embracing our Games legacy: action plan for 2015* and prepare a baseline report for the legacy program’s evaluation and monitoring framework.
- Continue to implement the GC2018 venues and village infrastructure program.
- Develop a reconciliation action plan for GC2018 in consultation with GOLDOC.
- Continue to develop the GC2018 Arts and Cultural Program.
- Continue to support Queensland companies and businesses to maximise opportunities to be suppliers for GC2018.

(continued)

Table 2 Performance highlights, Tourism and Events Development, 2014–15 (continued)

Objective	Performance indicator: Amount of additional capital attracted into tourism investment								
Enable new products and experiences	Additional capital attracted								
	<table border="1"> <caption>Additional capital attracted (\$m)</caption> <thead> <tr> <th>Period</th> <th>Amount (\$m)</th> </tr> </thead> <tbody> <tr> <td>2012–13</td> <td>32.2</td> </tr> <tr> <td>2013–14</td> <td>71</td> </tr> <tr> <td>2014–15</td> <td>147.5</td> </tr> </tbody> </table>	Period	Amount (\$m)	2012–13	32.2	2013–14	71	2014–15	147.5
	Period	Amount (\$m)							
	2012–13	32.2							
2013–14	71								
2014–15	147.5								
<p>There is strong investor interest in developing infrastructure and products. This is in response to the growing number of visitors from Asia and the reaction of domestic markets to initiatives under the <i>Queensland drive tourism strategy 2013–2015</i>.</p>									
Progress in 2014–15	<ul style="list-style-type: none"> • \$150 million in additional capital was attracted into tourism infrastructure development. • The third <i>DestinationQ</i> forum was delivered on the Sunshine Coast in September 2014. • 118 actions outlined in <i>Destination success: action plan January 2014 – June 2015</i> were implemented. 								
Plans for 2015–16	<ul style="list-style-type: none"> • Focus efforts for investment attraction on regional tourism products. • Develop a Queensland investment guide. • Help promote investment in northern Australian tourism. • Deliver the annual <i>DestinationQ</i> forum in Townsville in October 2015. • Deliver the TDDI Program, including enhancements in tourism capability building, quality standards and new tourism facilities. 								

Major initiatives

Drive tourism

We continued to develop drive tourism through delivery of the *Queensland drive tourism strategy 2013–2015*. This strategy provides a road map for long-term growth in drive tourism through 29 actions targeting roads, roadside infrastructure, signage, accommodation options, visitor information and technology, and marketing. Implementation is through a whole-of-government approach and in partnership with industry, including the QTIC Drive Alliance.

Achievements during 2014–15 include:

- revitalising tourism signage along Australia's Country Way and Capricorn Way
- releasing the *Best practice guide for roadside rest areas in Queensland* and delivering a roadside rest area design competition
- finalising the Drive Tourism and Transport Infrastructure Study
- making wi-fi available at visitor information centres and through the North Burnett region
- conducting a tourism transport priorities roundtable for the tourism industry to voice transport priorities
- coordinating a touring route committee forum to discuss the future sustainability and direction of touring route committees.

We also produce six-monthly reports on implementation of the strategy. These can be viewed at www.dtesb.qld.gov.au.

The strategy will conclude in December 2015, but work has commenced on developing a new tourism and transport strategy, which is critical to support tourism in Queensland. The strategy will be developed jointly by DTESB and the Department of Transport and Main Roads, and will be released during 2015–16.

GC2018

GC2018 will provide a unique opportunity to promote Queensland companies as suppliers for both GC2018 and for future major events in our state, and to maximise the exposure of Queensland and its attributes as a tourist destination.

Achievements include:

- officially handing over the redeveloped Gold Coast Aquatic Centre, the first GC2018 venue to be completed
- completing the construction of new facilities and an event centre at the Gold Coast Turf Club to enable the relocation of the Gold Coast Show from the Parklands to make way for the Commonwealth Games Village
- leading the Queensland Government representation at Glasgow 2014 Commonwealth Games, including promoting trade and tourism benefits of GC2018 and participating in the Glasgow Flag Handover Ceremony and the Glasgow Observer Program
- enhancing governance arrangements for GC2018 through establishment of the Tourism and Commonwealth Games Cabinet Committee, which is supported by a portfolio management board and the Office of Commonwealth Games Delivery
- commencing implementation of the GC2018 Forward Procurement Plan and GC2018 Business Development Framework
- developing the GC2018 evaluation and monitoring framework to support *Embracing our Games legacy: Queensland's legacy for the Gold Coast 2018 Commonwealth Games™*
- developing the *GC2018 arts and culture concept plan*
- supporting a delegation to attend the Women of the World Festival, Brisbane 2015, as part of the GC2018 Arts and Cultural Program.

Ecotourism investment

The *Queensland ecotourism plan 2013–2020* is led by the Department of National Parks, Sport and Racing (NPSR). The plan seeks to encourage new investment in sustainable ecotourism products.

DTESB's involvement included:

- successfully encouraging inclusion of nature-based tourism as a legitimate land use in the Queensland Planning Provisions (QPP)
- developing a set of tourism planning guidelines to assist local governments, Queensland planners and ecotourism proponents to more effectively manage development of new and expanded ecotourism projects.

DTESB continues to support a number of key actions for 2015–16 being led by DNPSR, QTIC and TEQ to position Queensland as a leading ecotourism destination in Australia.

DestinationQ partnership

A new industry–government partnership agreement was signed on 30 June 2015, establishing the new directions for tourism in Queensland as ‘invest, excel, grow’. This followed a tourism industry dialogue with 40 participants. The *DestinationQ* partnership has proven to be a valuable strategic initiative. Headlined by an annual forum and guided by a long-term plan, *Destination success*, this initiative provides a focus for change and innovation in the Queensland tourism industry.

DestinationQ is focused on the development, analysis and distribution of new industry data and insights to inform engagement between industry and government. This will identify agreed priorities for generating growth and jobs in tourism. Recent research insights—such as those in *Consumer tourism perceptions, experiences and reviews in Queensland 2014* and *Queensland tourism product lifecycle study* (commissioned for the 2014 *DestinationQ* forum)—are driving new approaches in Queensland tourism at an operator, destination and industry level. Action to meet agreed priorities is progressed through annual action plans.

The Tourism and Commonwealth Games Cabinet Committee

This committee was established in March 2015 and is chaired by the Minister for Education and Minister for Tourism, Major Events, Small Business and the Commonwealth Games. Members include the Deputy Premier, Minister for Transport, Minister for Infrastructure, Local Government and Planning and Minister for Trade; and the Treasurer, Minister for Employment and Industrial Relations and Minister for Aboriginal and Torres Strait Islander Partnerships. Other ministers will be invited to attend meetings where matters relate to their portfolio responsibilities.

The committee provides:

- strategic direction for the delivery of GC2018 and the Embracing 2018 legacy program to maximise benefits to Queensland from the Games
- oversight of whole-of-government actions and strategies committed to under *DestinationQ* that address tourism demand and supply factors.

The committee will meet twice annually with QTIC.

Australian Standing Committee on Tourism

DTESB is represented on the Australian Standing Committee on Tourism and supports Queensland’s minister for this portfolio at national tourism ministers meetings.

We contribute to the implementation of Tourism 2020, Australia’s national strategy to enhance growth and competitiveness in the tourism industry. This includes committing to the following national ‘game changing’ reform priorities:

- cross-portfolio commitment within all levels of government
- improved visa arrangements
- improved airport experiences and aviation capacity
- integration of national and state tourism plans into regional development and local government.

One of the key achievements for Queensland is the finalisation of the Tropical North Queensland Tourism Employment Plan 2014–2017. This pilot project linked with the vocational education and training sector to provide project participants with qualifications and connect them with job opportunities in the tourism sector. It also engaged with businesses through Workforce Futures, providing businesses with advice on skills needs and a comprehensive workforce development plan.

Business to Government Services

The performance highlights in Table 3 are reported against the objectives that are delivered by Business to Government Services. However, this is a sample of the work undertaken in 2014–15 and is not representative of all work undertaken during the period.

Table 3 Performance highlights, Business to Government Services, 2014–15

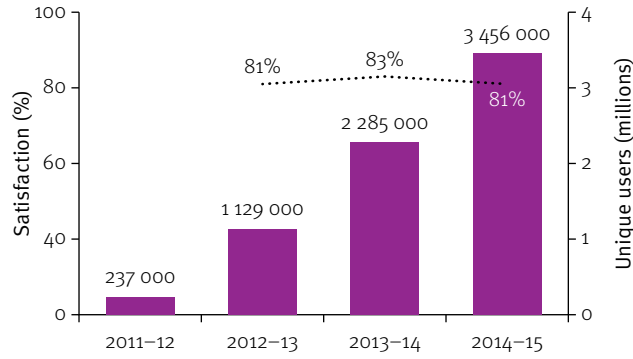
Objective	Performance indicator: Estimated value of efficiency savings by businesses assisted
Competitive small business	<p>Not measured in 2014–15. This measure underwent review to determine its appropriateness, given a significant increase in the number and variety of online services available, combined with rapid growth in customer usage. See the major initiatives below for an overview of the pilot using the revised methodology.</p> <p>Last year’s annual report indicated that businesses assisted through the Queensland Government online services delivery avoided about \$163 million in costs. Due to the pilot, the old survey was not conducted in 2014–15.</p>
	<p>Progress in 2014–15</p> <ul style="list-style-type: none"> • The customer impact index (CII) was trialled and adjusted. The CII measures the performance and impact of online business services delivered through BIP. • 155 businesses received mentoring by panels of volunteer business mentors under the Mentoring for Growth program. Businesses participating in the program are surveyed prior to mentoring and again 12 months after mentoring. In 2014–15, surveyed businesses reported on average a 13% increase in employment, a 42% increase in turnover and a 40% increase in profits. • Mentors donated approximately 1700 hours to help colleagues focus on growth opportunities and commercial challenges. • Small Business Week (delivered in September 2014) attracted over 10 000 participants who attended 221 activities and events across the state. • Six Evolve or Die small business forums were delivered to more than 250 regional enterprises. These forums focused on the need for digital engagement, interbusiness collaboration and the increasing impact of experiential consumerism on business.
	<p>Plans for 2015–16</p> <ul style="list-style-type: none"> • Deliver the 2016 Queensland Small Business Week to promote and support small business. • Establish the Red Tape Reduction Advisory Council (RTRAC) to address red tape affecting small business. • Implement the Home-based Business Grants component of the Queensland Entrepreneurs of Tomorrow program to help stay-at-home parents establish and develop home-based businesses. • Finalise the CII methodology based on lessons learnt in 2014–15.

(continued)

Table 3 Performance highlights, Business to Government Services, 2014–15 (continued)

Objective **Performance indicator:** Percentage of overall customer satisfaction with the usefulness of online services

Number of unique users and customer satisfaction with online services



Easier to do business

Progress in 2014–15

- Almost 3.5 million customers (unique users) used the BIP. The overall customer satisfaction level was 81%.
- Over 1300 business services from across government were available through the BIP to support the *One-stop shop plan 2013–18*.
- The BIP indirectly delivered 2753 additional services through ABLIS, and 237 (74 state and 163 local government) business regulatory services through online forms linked to ABAs.
- DTESB facilitated and presented 30 online business webinars to 603 participants.

Plans for 2015–16

- Extend the service growth, reach, quality and maturity of the Queensland Government’s online services delivered to Queensland business via the BIP.

Major initiatives

Queensland Government's one-stop shop for business

The BIP continued to grow as the single destination for business-to-government services. During 2014–15, the BIP added 494 services, including business services from many different government agencies, as part of the *One-stop shop plan 2013–18*.

Achievements include:

- 40 695 online transactions delivered with SmartForms (through the 237 currently active SmartForms)
- an increase of 51% in the number of unique users to the BIP (from approximately 2.285 million in 2013–14 to almost 3.5 million in 2014–15)
- transition of 148 whole-of-government business services to the BIP as part of Queensland Government's one-stop shop Tier 1 initiative during 2014–15.

Customer impact index

The system for assessing the value customers derive from accessing the suite of government services available via the BIP was reviewed in 2013–14 and a new measurement methodology, the CII, was developed.

The CII aggregates customer feedback, both quantitative and qualitative, in three focus areas:

- customer awareness—assesses the customer's expectations and primarily focuses on their reason for visiting the BIP
- customer experience—assesses the ease of navigating the BIP, its appeal (whether it engages the target audience), the usefulness of the information provided and the overall value (time saved)
- customer satisfaction—assesses whether the customer was able to complete their enquiry and achieve their outcome, the level of use and whether they would recommend the BIP to others.

The many elements within this overall measurement system support continuous feedback, enabling customers to more effectively influence and improve government online services and their delivery. The results from the CII trial are shown in Table 4.

Table 4 The results from the 2014–15 CII trial

Focus area	Result	Interpretation
Customer awareness	9.6 out of a possible 20	The results indicated customers had limited knowledge of the existence of the BIP and consequently their expectations were low
Customer experience	27.5 out of a possible 45 (39 for 2014–15*)	The results were above-average scores for customer's navigation of the BIP, the appeal of the BIP, the information accessed and whether the customer received value from the interaction
Customer satisfaction	23.8 out of a possible 35	The results were above-average scores for whether customers achieved the outcome they wanted, whether they would use the BIP again and whether they would recommend the BIP to others
Overall customer impact†	61 out of a possible 94	

* There are data sets yet to be introduced into the CII framework. As a result, the customer experience sub-index is worth 39 points instead of 45. This effectively reduces the overall data completeness from 100 to 94.

† Overall data completeness for 2014–15 is 94 due to data points yet to be introduced into the CII. The 2014–15 trial result of 61 for the overall customer impact is the basis of the 2015–16 SDS target of 60.

Seamless economy

DTEBS is the lead Queensland Government agency for the business online services component of the COAG national partnership agreement to deliver a seamless national economy.

This partnership is characterised by early engagement on issues, regular consultation, and sharing of expertise. It focuses on ways of delivering and improving the nationally coordinated system through which businesses access information and services.

Using national platforms such as ABA, ABLIS and SmartForms, Queensland businesses can manage their interactions with government. SmartForms provides local and state government with access to technology that can be used to develop and deliver regulatory application forms such as online submissions.

Queensland Small Business Advisory Council

DTEBS provides the secretariat for this council. QSBAC provides advice, recommendations and practical solutions to identified small business concerns. It focuses on significant small business issues and provides advice and solutions to the Minister for Tourism, Major Events, Small Business and the Commonwealth Games. Specifically, QSBAC is tasked with:

- responding to requests from the Minister for input into identified small business issues
- responding to requests from the Minister for feedback on proposed small business assistance programs and policies
- bringing to the attention of the Minister systemic and emerging issues that could affect the ability of Queensland small businesses to operate successfully.

The membership of QSBAC represents a cross-section of the small business community, including a variety of industry sectors and rural and regional Queensland.

Queensland small business strategy and action plan 2013–2015

This strategy and action plan outlines the Queensland Government's commitment to support and stimulate the growth of small business. It articulates the whole-of-government policy directions and actions.

Since 2013, DTEBS has been overseeing implementation of the 32 actions in the strategy and action plan. So far, 31 of the actions have been delivered; the remaining action is in progress. A new strategic framework will be developed and released in 2016 to provide a coordinated plan for effective delivery of the government's small business program and service offerings.

An agile, high-performing and engaged organisation

The performance highlights for this enabling objective are shown in Table 5.

Table 5 Performance highlights, enabling objective, 2014–15

Objective	Performance indicator: Percentage of staff with completed performance and development agreements, and percentage of positive staff engagement
An agile, high-performing and engaged organisation	<p>The percentage of staff with completed performance and development agreements was 99%.</p> <p>The percentage of positive staff engagement, as measured by job engagement and satisfaction, was 80% (up 1% from last year). A significant percentage of staff (88%) reported role clarity and work clearly aligned to organisational goals.</p>
	<p>Progress in 2014–15</p>
	<ul style="list-style-type: none"> • Completed individual development agreements were reviewed on a six-monthly basis in face-to-face meetings with supervisors. • Workshops on practical resilience were provided to equip staff with practical skills needed to handle adversity and future challenges in both their personal and professional lives. • 85% of the department participated in the 2015 Working for Queensland Employee Opinion Survey. DTESB rated in the top 20% for 68.4% of results recorded across 19 workplace factors.
	<p>Plans for 2015–16</p>
<ul style="list-style-type: none"> • DTESB will continue to build a culture that values and embraces health and safety, leadership, high performance, accountability and innovation. Initiatives that have been implemented at both the business unit and departmental level to support and encourage a positive workplace culture include: <ul style="list-style-type: none"> – quarterly Phoenix and Celebrate Success awards programs, which culminate in the annual Australia Day awards – health and safety programs, including individual health checks for each staff member and support for the annual Health and Safety Week – continued regular engagement with staff through performance development agreements – continued review of strategic and workforce plans to ensure currency and relevancy to the agency's needs. 	

Governance

Effective governance ensures DTESB maintains high standards of performance, integrity and accountability. It also promotes our customers' confidence in dealing with us.

Integrity

DTESB continued its commitment to maintaining a positive organisational culture that values and promotes ethical leadership and strong ethical decision-making. This ensures our obligations under the *Public Sector Ethics Act 1994* are met.

The principles and values contained in the *Code of conduct for the Queensland public service* are incorporated into departmental policies, procedures and plans.

New employees of DTESB complete an online induction module that outlines their responsibilities under the code of conduct. All employees are required to complete regular training on the code of conduct and ethical decision-making throughout their employment. All employees are also required to ensure their performance and behaviour complies with the code of conduct.

These mandatory courses emphasise the workplace behaviours expected of all staff.

DTESB takes all alleged breaches of the code of conduct seriously and manages processes in accordance with best practice. The majority of matters raised are addressed through local management action, but others are escalated in accordance with departmental and Queensland public service policy and procedures where required.

Governance committees

DTESB's governance committee structure in 2014–15 included the Executive Management Group (EMG) and three supporting governance committees, which provide advice and assurance. Governance committees are essential to processes that foster the best use of organisational capabilities to achieve departmental goals and objectives.

As DTESB is small, the EMG themes its management meetings and adds additional members with particular expertise to form specific committees that oversight the business of DTESB. Each committee was chaired by the Director-General.

Table 6 DTESB's executive governance

Office/committee	Role and membership
Director-General	Overall responsibility under the <i>Public Service Act 2008</i> (s. 98) for the management, governance and operation of the department
Executive Management Group	<p>Advise the Director-General on strategic issues, investment decisions and significant organisational and operational matters</p> <p>Membership:</p> <ul style="list-style-type: none"> • Dr Richard Eden, Director-General (chair) • Paul Martyn, Deputy Director-General, Tourism • Nick Elliott, Assistant Director-General, Office of Commonwealth Games Delivery • Phil Green, Executive Director, Small Business • Craig Humphrey, Executive Director, Business Online Solutions • Rebecca Andrews, Executive Director, Regional Services • Paul Vint, Director, Office of the Director-General • Marcia Hoffmann, Deputy Director-General, Corporate • Leith Brown, Executive Director, Finance and Asset Management and Chief Finance Officer

Table 7 DTESB's supporting governance committees

Committee	Membership
Audit and Risk Committee	<ul style="list-style-type: none"> • DTESB-only EMG executive members • Bob Shead, Consultant, BDO Australia Ltd (external member)
Information Steering Committee	<ul style="list-style-type: none"> • All EMG members • Tony Grant, Chief Information Officer, DAF
Work Health and Safety Steering Committee	<ul style="list-style-type: none"> • All EMG members • Corporate and divisional health and safety representatives

Business and Corporate Partnership Board

The Director-General (DTEsb) and the Deputy Director-General, Corporate (DAF) represent DTEsb's interests on the Business and Corporate Partnership Board, which comprises:

- the Directors-General of DTEsb, DAF, DNRm, the Department of Energy and Water Supply, EHP and NPSR
- the head of corporate from each Business and Corporate Partnership hub.

The board provides leadership and sets the strategic direction of the partnership to enable it to meet its goals and objectives. It is collectively responsible for the long-term performance, business success and timely delivery of departmental key priorities within the partnership.

Management accountability and risk management

Audit and Risk Committee

The Audit and Risk Committee (ARC) was established in accordance with the Financial and Performance Management Standard 2009 (s. 35). During the year, the ARC observed the terms of its charter, having due regard to the *Audit committee guidelines: improving accountability and performance* issued by Queensland Treasury in June 2012.

The role of the ARC is to provide independent assurance and assistance to the Director-General on:

- the risk, control and compliance frameworks
- DTEsb's external accountability responsibilities as prescribed in the relevant legislation and standards
- DTEsb's integrity framework.

In discharging its responsibilities, the ARC has the authority to:

- conduct or authorise investigations into matters within its scope of responsibility
- access information, records and personnel of DTEsb for such purpose
- request the attendance of any employee, including executive staff, at committee meetings
- conduct meetings with DTEsb's internal and external auditors as necessary
- seek advice from external parties as necessary.

The ARC acts as a forum for dialogue between the Director-General, senior management, internal audit and the Queensland Audit Office (QAO).

The functions and role of the ARC do not diminish the statutory and regulatory duties and responsibilities of the Director-General, nor do they detract from management's responsibilities in relation to corporate governance, internal control, fraud prevention and risk management.

Committee members were provided with recommendations arising from QAO reports to parliament that relate to DTEsb. During 2014–15, all six recommendations were actioned and closed.

Meetings

The ARC convened three times during 2014–15, including a special meeting to review DTEsb's 2013–14 annual financial statements. The Queensland Government Internal Audit Service (QGIAS) provided secretariat support to the ARC during 2014–15.

Membership

Between 1 July 2014 and 30 June 2015, the ARC had the membership shown in Table 8 (all appointed by the Director-General).

Table 8 ARC membership and attendance, 2014–15

Name	Position	Committee role	Number of meetings	Number of meetings attended
Dr Richard Eden	Director-General	Chair	3	3
Bob Shead	Executive Director, BDO Australia Ltd	External member	3	3
Paul Martyn	Deputy Director-General, Tourism	Member	3	2
Nick Elliott	Assistant Director-General, Office of Commonwealth Games Delivery	Member	3	3
Phil Green	Executive Director, Small Business	Member	3	2
Craig Humphrey	Executive Director, Business Online Solutions	Member	3	3
Rebecca Andrews	Executive Director, Regional Services	Member	3	3

Remuneration

As an external member of the committee, Bob Shead is entitled to be paid \$200 per hour (GST exclusive) per meeting to prepare for, and to attend, up to five meetings per year, subject to a maximum of \$3000 (GST exclusive) per calendar year. He was paid a total remuneration of \$1800 for attending meetings held for DTESB.

Performance and achievements

The ARC provided governance oversight and advice to the Director-General in relation to all aspects of its charter responsibilities.

Key achievements, and enablers to this, were the review and revision of the ARC charter and, in turn, review and revision of the ARC member composition to achieve optimum balance in effectiveness and efficiency.

During 2014–15, the ARC continuously monitored accounting and financial reporting issues in relation to the preparation of the financial statements. This was done by having the Chief Finance Officer briefing the ARC as a standing item in the meeting agenda.

The ARC also reviewed the implementation of internal audit recommendations accepted by management. As at 30 June 2015, three recommendations had been accepted and were being progressed (and remained open).

ARC members were also provided with recommendations arising from QAO reports to parliament that relate to DTESB. During 2014–15, all six recommendations were actioned and closed.

Internal audit

QGIAS is a business unit within EHP and provides internal audit services to DTESB and four other Queensland Government agencies as part of a co-sourced corporate services arrangement under the Business and Corporate Partnership.

QGIAS provides independent assurance and advice to the Director-General, senior management and the ARC. It enhances DTESB's corporate governance environment in line with roles and responsibilities detailed in the *Financial Accountability Act 2009*. It achieves this through an objective, systematic approach to evaluating the effectiveness and efficiency of corporate governance processes, internal controls, risk assessment and management practices.

Key audit activities for 2014–15 included:

- providing reports to the Director-General and the ARC on completed audits outlined in the DTESB Strategic Internal Audit Plan January 2014 to June 2015
- providing secretariat support to the ARC
- monitoring and reporting on the status of implementation of internal audit and external audit recommendations to the ARC.

QGIAS considers that there are controls in place to minimise the opportunity of fraud or mismanagement in those areas of the department that were audited during the year.

External scrutiny

The QAO undertakes financial and performance audits within the public sector. In 2014–15, two audit reports required action by DTESB.

The first of these was *Results of audit: internal control systems 2013–14* (report 1: 2014–15), tabled in parliament on 11 July 2014. It summarised evaluations and selected testing of controls that operated within the 21 government departments during the 2013–14 financial year. The report identified a variety of issues on risk assessment processes used by accountable officers to manage their entities' financial risks. Across the whole government there was ineffective monitoring and reporting of risks and lack of integration between risk management and organisational planning. DTESB developed and implemented a risk improvement plan to address the issues raised in relation to its risk management weaknesses.

The second was *Commonwealth Games 2018 progress* (report 9: 2014–15), tabled in parliament on 16 December 2014. The report examined the progress of preparations for hosting the Games in terms of governance, project planning, cost and delivering legacy benefits. DTESB has been working with GOLDOC to implement the five recommendations identified in the report. This includes:

- establishing the Tourism and Commonwealth Games Cabinet Committee and ensuring the Minister for the Commonwealth Games is the single point of accountability for the Games
- enhancing whole-of-Games portfolio monitoring and reporting
- completing strategic plans for submission to the CGF
- undertaking a detailed budget review process
- strengthening budget systems
- finalising the Embracing 2018 evaluation and monitoring framework.

The report has been referred to the parliamentary Education, Tourism and Small Business Committee, who will monitor the implementation of the recommendations.

The QAO conducted an additional audit to produce *Follow up audit: tourism industry growth and development* (report 14: 2014–15), tabled on 5 May 2015. This report considered the implementation of recommendations made in a report from 2012–13 that proposed DTESB:

- lead and coordinate tourism strategies and actions to achieve desired outcomes
- set performance measures on outputs and outcomes directly attributable to its own actions and linked to its organisational objectives.

The Auditor-General concluded that both recommendations have been fully implemented. To further improve its performance measurement and reporting, DTESB is progressing the development of efficiency measures, in accordance with *Monitoring and reporting performance* (report 18: 2013–14).

Risk management

The main focus for DTESB's risk management in 2014–15 was on improving the enterprise risk profile and monitoring of risk across the department.

The enterprise risk profile was completed in late 2014 and aligned DTESB's strategic priorities and actions. The profile outlines our key risks and highlights the risk level across different areas of the business. It forms part of our risk management framework and guides business activity.

Highlights for 2014–15 included:

- developing a risk management model that graphically shows the relationship between the risk framework, risk maps, risk assurance, different levels of risk registers and business continuity planning
- launching the risk management toolkit, which provides staff with a seven-step guide to risk management
- enhancing the enterprise risk management profiles for DTESB and the process by which risks are identified, revised, reviewed and reported
- revitalising the risk management content on the intranet to enable staff to identify and manage business-level risks.

To further strengthen risk management, in 2015–16 DTESB will reassess its overall fraud, corruption and mismanagement risk.

Information management

Information Steering Committee

The Information Steering Committee (ISC) has been established to:

- ensure DTESB's ICT investments and assets are aligned with its business priorities and plans and support whole-of-government ICT directions
- provide whole-of-agency leadership, strategic direction and oversight in the planning and delivery of the portfolio of ICT-related initiatives in DTESB
- provide assurance to the Director-General that information management and ICT in DTESB are being appropriately governed to ensure return on investment through oversight of approved initiatives, and meet government priorities.

The ISC has established reporting requirements to ensure that it receives information relevant to its role. The ISC:

- reviews and monitors DTESB's investments in information management systems and technologies to ensure they are managed through appropriate governance processes and to ensure stated outcomes and benefits are realised
- monitors health of ICT assets to address areas of risk
- authorises and directs the development of strategic and operational plans for ICT-enabled business
- prioritises DTESB's investments in information management systems and technologies consistent with DTESB's strategic direction, the ICT Partnership Board and government priorities
- scrutinises the delivery of approved and funded project and program allocations and approves the reallocation of unused funds
- ensures accuracy of project and program data published to the agency's ICT dashboard and Queensland Government data websites
- escalates significant risks to the ICT Partnership Board
- monitors information management and ICT service provider arrangements (including performance) under the Business and Corporate Partnership
- develops DTESB's information management capability.

Information systems

DTESB continues to operate, maintain and develop a range of information systems to support services, initiatives and corporate operations. Highlights include:

- The BIP (www.business.qld.gov.au) provides a single location for Queensland Government online business services including information, transactions and agreed national business online services. It also provides access to business development services and industry-specific services.
- The ABLIS (available through the BIP) enables customers to search for, and list, their regulatory obligations when starting or operating a business in Australia (across all three levels of government). Search results can be saved into a customer's ABA, allowing them to manage and action their list.
- Online transactions developed through the SmartForms service allow core details held in the ABA to be prefilled into online application forms, saving businesses time and money in completing compliance obligations. A record of the form submission is also held in the customer's ABA.
- The Customer Relationship Management System provides DTESB with a common platform to record dealings with customers in real time and facilitate seamless delivery of services. It allows DTESB to have a comprehensive understanding of its customers, anticipate customer needs and use business intelligence to guide development of services and deployment of resources.

Recordkeeping

DTESB has a recordkeeping strategy to ensure that it complies with the *Public Records Act 2002*, the *Public Service Act 1996* and Information Standard 40: Recordkeeping. Policies are in place for recordkeeping, email management, retention and disposal of records, managing information on shared network drives and information security.

A new approach to strategic recordkeeping has been agreed upon. It focuses on digital recordkeeping and supports the Born Digital, Stay Digital strategy. The approach addresses recordkeeping holistically and adopts a risk-based view in the assessment of recordkeeping requirements.

Records Management Services is responsible for providing a compliant recordkeeping framework for DTESB. The electronic document and records management system (eDRMS) platform has been upgraded, ensuring technical currency that supports corporate recordkeeping. Increasing numbers of records are being received, captured and managed electronically. Recordkeeping considerations are being formally addressed in both the development and decommissioning of business systems.

The State Archivist approved the Tourism Retention and Disposal Schedule and is reviewing the retention schedules for Small Business and Commonwealth Games Coordination prior to granting approval. Time-expired records have been identified and 286 boxes of hard-copy files have been securely disposed of.

Open data

In August 2014 DTESB released its *Open data strategy: 2014–2018*, which outlines the proposed release of data into the community. In the short term, this strategy ensures that DTESB is open and accountable for data that it collects and stores. In the medium to long term, the release of data should spur creative re-use and repurposing of data to provide new and exciting resources for the community.

To support accountability and transparency across government, a number of reporting requirements are now released online through the open data portal (<https://data.qld.gov.au>) instead of being included in the annual report.

Work health and safety

Work Health and Safety Steering Committee

The Work Health and Safety (WHS) Steering Committee is the peak body for providing strategic leadership for health and safety across the department. The committee is supported by WHS network groups that meet regularly to promote the involvement and participation of DTESB's workforce and act as the first point of consultation for WHS practice and issues.

WHS road map

DTESB has developed a WHS road map to focus priorities for achieving a safe and healthy department over coming years. Initiatives being delivered include:

- an online health and safety management system, providing a structured framework for WHS policies, procedures and planning
- documented WHS responsibilities and performance principles that articulate the obligations of all duty holders
- risk management strategies, including online incident reporting with attention to prevention reviews
- resource kits to provide direction and tools that support staff with the management of critical system elements
- an annual health and safety week to influence positive attitudes that value health and safety, culminating in leadership awards for excellence and innovation
- a comprehensive incident database to support quarterly and annual WHS reporting and inform priority risk areas
- a wellness program, including a flu vaccination program and health expos
- a revised online induction and assessment package assessment.

In 2014–15, DTESB’s WHS program led to a 100% reduction in statutory claims, with no claims lodged and therefore no statutory costs payable. In comparison, for 2013–14, DTESB reported five statutory claims costing \$925.63. The WHS program has also significantly reduced the average number of paid days of absence.



Our people

Workforce profile

DTESB had 131 full-time equivalent staff at 30 June 2015.

During 2014–15 there were 23 separations and 54 new staff were employed. The permanent separation rate was 5.4%. Separations included 30.6% resignations, 33.33% cessations of temporary/casual employment and 27% transfers to another government agency. The new staff included 57.4% temporary appointments and 35.2% secondments.

Workforce planning and performance

During 2014–15, we continued to implement initiatives from DTESB's five-year strategic workforce plan, which involves aligning workforce skills and resources with current and future core business priorities.

Business units across DTESB reviewed workforce needs and identified business-critical roles, capabilities and service-delivery models to ensure we have the capacity to deliver on government and business priorities.

We consolidated staff resources and built internal capability and flexibility in the workforce.

Succession strategies for critical roles incorporated building internal talent, providing relieving and development opportunities, and recruiting graduates. The DTESB skills register is promoted and utilised to identify relieving and development opportunities across divisions.

We continued to build a culture that values and embraces health and safety, leadership, high performance, accountability and innovation.

Flexible working arrangements

DTESB has a range of policies in place that promote flexible working arrangements and work–life balance, including flexible working hours, job-sharing, part-time work, telecommuting, family and cultural leave provisions, and the provision of care facilities in the workplace.

These policies are promoted to job candidates and employees online.

Employment performance management framework

During 2014–15, a review of DTESB's performance management framework was undertaken to further foster and recognise performance excellence.

This framework helps supervisors and employees make informed decisions about their business unit priorities, individual goals, behaviour expectations (aligned to DTESB's culture and values) and development needs.

Our strategic plan, business plans and individual performance agreements are all aligned to the government's key objective of job creation through the increase in overnight visitor expenditure. This provides a clear line of sight and expectations of performance.

All new employees complete an online induction program, which provides information about DTESB, conditions of employment, ethical behaviour, safety at work and information security. Personal workplace induction, conducted by managers, complements the online program. Workplace induction incorporates understanding of business goals and expectations, local procedures and policies, and integration into the work team.

Performance excellence is recognised at both the business unit level and departmental level through events such as the Australia Day Awards ceremony.

Industrial and employee relations framework

DTESB's Consultative Committee was established to facilitate consultation between management and unions on matters arising under the State Government Departments Certified Agreement 2009, or on any other matters that affect or may affect the workforce of the department. No request to convene the Consultative Committee was received from unions during 2014–15.

DTESB continues to participate in the modernising of Queensland's 83 industrial awards that apply to state and local government employees. This process is led by the Queensland Industrial Relations Commission.

Leadership and management development framework

DTESB is committed to building management and leadership skills of current and future leaders. During the year, executives and senior officers developed leadership capabilities through:

- participating in Public Service Commission management development programs
- implementing a comprehensive performance agreement
- participating in the 360 Degree Executive Feedback Program to further develop leadership priorities
- participating in the Executive Capability Assessment and Development initiative led by the Public Service Commission.

In 2014–15, DTESB delivered a number of blended learning and development initiatives for all staff. These focused on building management and leadership skills and included:

- **Managing People**—a program to provide supervisors and managers with practical skills to build and motivate their teams
- **Change Management**—a program to provide supervisors and staff with the tools to understand and manage change both as a team and individually
- **Resilience Training**—a program to provide managers and staff with practical skills to handle adversity and future challenges in both their personal and professional lives. In 2014–15, 26 staff undertook this training.

Building departmental culture

DTESB has formed a culture club comprised of employees from all classification levels. The role of the club is to identify and promote specific events and ideas to:

- improve department-wide strategies
- model valued behaviours
- make changes to organisational leadership and communication
- enhance learning and development initiatives.

The club continues to ensure that employees integrate the Queensland Public Service values with our own. These values have been widely recognised and accepted as sincere expressions of the values necessary to make DTESB a high-performing and satisfying place to work.

DTESB's positive culture is evident in our high participation rate (85%) in the 2014 Working for Queensland Employee Opinion Survey led by the Public Service Commission. We are proud that our overall results on key indicators are generally well above the average for the sector. The results from the latest survey will indicate where attention is need for ongoing high performance.

Early retirement, redundancy and retrenchment

No redundancy, early retirement or retrenchment packages were paid during this period.

Financial statements for the year ended 30 June 2015

Contents

Statement of comprehensive income	45
Statement of financial position	46
Statement of changes in equity	47
Statement of cash flows	48
Statement of comprehensive income by major departmental services	49
Statement of assets and liabilities by major departmental services	50
Notes to and forming part of the financial statements	51
Management certificate	71
Independent auditor's report	72

General information

These financial statements cover the Department of Tourism, Major Events, Small Business and the Commonwealth Games (DTESB).

DTESB is a Queensland Government department established under the *Public Service Act 2008*.

The department is controlled by the State of Queensland, which is the ultimate parent.

The head office and principal place of business of the department is:

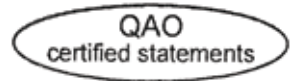
Level 26
111 George Street
BRISBANE QLD 4000

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

For information in relation to the department's financial statements please call the Director, Planning and Performance (part of the Business Corporate Partnership) for DTESB on 07 3087 8569, email larisa.villis@daf.qld.gov.au, or visit the department Internet site www.dtesb.qld.gov.au.

Amounts shown in these financial statements may not add to the correct sub-totals or totals due to rounding.

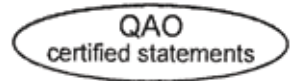
DEPARTMENT OF TOURISM, MAJOR EVENTS, SMALL BUSINESS AND THE COMMONWEALTH GAMES
 Statement of comprehensive income
 for the year ended 30 June 2015



	Notes	2015 \$'000	2014 \$'000
Income from operations			
Appropriation revenue	2	33,011	75,415
User charges and fees		281	-
Grants and other contributions	3	22,189	20,405
Other revenue		7	58
Total income from operations		55,488	95,878
Expenses from operations			
Employee expenses	4	14,106	12,832
Supplies and services	6	10,932	11,014
Grants and subsidies	7	30,236	71,649
Depreciation and amortisation		54	53
Other expenses	8	160	140
Total expenses from operations		55,488	95,688
Operating Result from Operations		-	190
Operating result for the year		-	190
Total comprehensive income		-	190

The accompanying notes form part of these statements.

DEPARTMENT OF TOURISM, MAJOR EVENTS, SMALL BUSINESS AND THE COMMONWEALTH GAMES
 Statement of financial position
 as at 30 June 2015



	Notes	2015 \$'000	2014 \$'000
Current assets			
Cash and cash equivalents	9	2,845	(6,096)
Receivables	10	2,210	6,538
Other current assets	11	-	1,974
Total current assets		5,055	2,416
Non-current assets			
Plant and equipment	12	614	918
Total non-current assets		614	918
Total assets		5,669	3,334
Current liabilities			
Payables	13	3,210	708
Accrued employee benefits	14	496	403
Total current liabilities		3,706	1,111
Total liabilities		3,706	1,111
Net assets		1,963	2,223
Equity			
Contributed equity		1,642	1,902
Accumulated surplus/deficit		321	321
Total equity		1,963	2,223

The accompanying notes form part of these statements.

	Accumulated Surplus/Deficit	Contributed Equity	Total
	\$'000	\$'000	\$'000
Balance as at 1 July 2013	131	1,233	1,364
Operating result from operations	190	-	190
Total comprehensive income for the year	190	-	190
Transactions with owners as owners:			
- Appropriated equity injections	-	672	672
- Net asset transfers in/(out) from other Queensland Government entities	-	(3)	(3)
Net transactions with owners as owners	-	669	669
Balance as at 30 June 2014	321	1,902	2,223
Balance as at 1 July 2014	321	1,902	2,223
Operating result from operations	-	-	-
Total comprehensive income for the year	-	-	-
Transactions with owners as owners:			
- Appropriated equity injections (Note 2)	-	15,086	15,086
- Net asset transfers in/(out) from other Queensland Government entities	-	(15,346)	(15,346)
Net transactions with owners as owners	-	(260)	(260)
Balance as at 30 June 2015	321	1,642	1,963

The accompanying notes form part of these statements.

	Notes	2015 \$'000	2014 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Service appropriation receipts		35,915	71,539
User charges and fees		201	787
Grants and other contributions		22,189	20,400
GST input tax credits from Australian Taxation Office		4,041	5,316
GST collected from customers		2,240	2,046
Other inflows		8	58
<i>Outflows:</i>			
Employee expenses		(14,030)	(12,906)
Supplies and services		(6,409)	(12,674)
Grants and subsidies		(30,236)	(71,649)
GST remitted to Australian Taxation Office		(2,082)	(1,889)
GST paid to suppliers		(2,540)	(6,628)
Other outflows		(159)	(139)
Net cash provided by (used in) operating activities	15	9,137	(5,739)
Cash flows from investing activities			
<i>Outflows:</i>			
Payments for plant and equipment		(15,096)	(672)
Net cash provided by (used in) investing activities		(15,096)	(672)
Cash flows from financing activities			
<i>Inflows:</i>			
Equity injections		14,899	672
Net cash provided by (used in) financing activities		14,899	672
Net increase (decrease) in cash and cash equivalents		8,940	(5,739)
Cash and cash equivalents at beginning of financial year		(6,096)	(357)
Cash and cash equivalents at end of financial year	9	2,845	(6,096)

The accompanying notes form part of these statements.

	Tourism and Events Development		Business to Government Services		Total	
	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000
Income from operations ⁽²⁾						
Appropriation revenue	23,902	66,654	9,109	8,761	33,011	75,415
User charges and fees	10	-	270	-	281	-
Grants and other contributions	22,149	20,401	40	4	22,189	20,405
Other revenue	-	51	7	6	7	58
Total income from operations	46,061	87,107	9,427	8,771	55,488	95,878
Expenses from operations ⁽²⁾						
Employee expenses	7,721	6,502	6,385	6,330	14,106	12,832
Supplies and services	7,821	8,716	3,111	2,298	10,932	11,014
Grants and subsidies	30,236	71,640	-	9	30,236	71,649
Depreciation and amortisation	40	41	14	12	54	53
Other expenses	127	124	33	16	160	140
Total expenses from operations	45,944	87,023	9,544	8,665	55,488	95,688
Operating result for the year	116	84	(116)	106	-	190

Allocation of income and expenses to corporate services (disclosure only):

Income	3,709	4,360	770	575	4,479	4,935
Expenses	3,767	4,273	782	564	4,549	4,837

⁽¹⁾ Refer to Note 1 (p) for a description of major departmental services.

⁽²⁾ Corporate services income and expenses relating to DTESB through the Business Corporate Partnership arrangements have been allocated to respective departmental services.

In addition to the corporate services delivered within the DTESB, the department also participates in a corporate partnership arrangement whereby certain agencies "host" a number of strategic and operational corporate services provided to DTESB as a "recipient" department. This arrangement was developed with a focus on ensuring economies of scale, service integration, scalability and responsiveness.

The "host" agency of each corporate service function receives the appropriation of funds and reports Full Time Equivalent positions in the respective agency. The model is multi-layered for different corporate services functions. That is, some functions are provided to 2 agencies, and some are provided to 6 agencies with any combination in between.

As a "recipient" agency, DTESB receives defined services from the following agencies:

- Department of Natural Resources and Mines (Accommodation Services; Legal Services; Customer Solution Services)
- Department of Environment and Heritage Protection (Privacy and Ethics; Internal Audit; Procurement; Right to Information)
- Department of Agriculture and Fisheries (Finance; Human Resources; Corporate Communications; Governance Oversight; Planning and Performance Management; Information Management; Fleet Management; Telecommunications)

Corporate Services income and expenses attributable solely to DTESB are apportioned across the major departmental services while corporate services income and expenses attributable under the corporate partnership arrangements are outlined in the Statement of Comprehensive Income by Major Departmental Services of the respective department.

The accompanying notes form part of these statements.

	Tourism and Events Development		Business to Government Services		Total	
	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000
Current Assets ⁽²⁾						
Cash and cash equivalents	553	(8,437)	2,292	2,341	2,845	(6,096)
Receivables	1,958	6,131	252	407	2,210	6,538
Other current assets	-	1,967	-	6	-	1,974
Total Current Assets	2,511	(339)	2,544	2,754	5,055	2,416
Non-Current Assets ⁽²⁾						
Plant and equipment	573	875	41	43	614	918
Total Non Current Assets	573	875	41	43	614	918
Total Assets	3,084	536	2,584	2,797	5,669	3,334
Current Liabilities ⁽²⁾						
Payables	2,960	347	251	361	3,210	708
Accrued employee benefits	276	208	220	194	496	402
Total Current Liabilities	3,236	555	470	556	3,706	1,111
Total Liabilities	3,236	555	470	556	3,706	1,111

⁽¹⁾ Refer to Note 1 (p) for a description of major departmental services.

⁽²⁾ Corporate Services assets and liabilities have been allocated to respective service areas.

The accompanying notes form part of these statements.

Note	Note Title
1	Objectives and principal activities of the department
1	Summary of significant accounting policies
2	Reconciliation of payments from consolidated fund to appropriation revenue recognised in statement of comprehensive income
2	Reconciliation of payments from consolidated fund to equity adjustment recognised in contributed equity
3	Grants and other contributions
4	Employee expenses
5	Key management personnel and remuneration expenses
6	Supplies and services
7	Grants and subsidies
8	Other expenses
9	Cash and cash equivalents
10	Receivables
11	Other current assets
12	Plant and equipment
13	Payables
14	Accrued employee benefits
15	Reconciliation of operating result to net cash from operating activities
16	Commitments for expenditure
17	Contingencies
18	Financial instruments
19	Schedule of administered items
20	Reconciliation of payments from consolidated fund to administered income
21	Budget vs actual comparison
22	Events occurring after balance date

Objectives and principal activities of the department

DTEBS envisages Queensland as the nation's premier destination for tourists, investment and events, supported by strong, market-oriented small businesses. The following strategic objectives support this vision:

- grow priority markets
- deliver a successful Commonwealth Games
- enable new products and experiences
- competitive small businesses
- easier to do business
- an agile, high performing and engaged organisation

DTEBS is funded for the departmental services it delivers principally by parliamentary appropriations.

DTEBS works in close partnership with industry and portfolio partners to achieve its objectives, taking into account external factors such as strong international and interstate competition for tourism and major events and the changing expectations of business and consumers.

Key initiatives contribute to the Government's objectives for the community to:

Create jobs and a diverse economy

- by progressing the joint industry-government 20 year plan for Queensland Tourism – Destination Success aimed at increasing annual overnight visitor expenditure from \$15 billion in 2010 to \$30 billion in 2020
- ensuring the Commonwealth Games provides local business opportunities and a lasting legacy for Queensland and services to support small businesses
- working across government to reduce the red, green and blue tape areas of most concern to small business

Deliver quality front line services

- continuously improving businesses' ability to transact online with Government through the business and industry portal (the one stop shop service for business)

Protect the environment

- by raising awareness of Queensland's iconic natural assets through our eco-tourism strategy

1. Summary of significant accounting policies

(a) Statement of compliance

DTEBS has prepared these financial statements in compliance with section 42 of the *Financial and Performance Management Standard 2009*.

These financial statements are general purpose financial statements, and have been prepared on an accrual basis in accordance with Australian Accounting Standards (AAS) and Interpretations. In addition, the financial statements comply with Queensland Treasury's (QT's) *Minimum Reporting Requirements* for the year ending 30 June 2015, and other authoritative pronouncements.

With respect to compliance with AAS's and Interpretations, DTEBS has applied those requirements applicable to not-for-profit entities, as DTEBS is a not-for-profit department. Except where stated, the historical cost convention is used.

(b) The reporting entity

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

DTEBS did not control other entities in the 2014-15 financial year.

Refer also to Notes 1 (p) for the major departmental services undertaken by the department.

(c) Administered transactions and balances

The department administers, but does not control, certain resources on behalf of the Government. In doing so, it has responsibility and is accountable for administering related transactions and items, but does not have the discretion to deploy the resources for the achievement of the department's objectives.

Administered transactions and balances are disclosed in Note 19. These transactions and balances are not significant in comparison to the department's overall financial performance/financial position.

(d) Appropriation revenue/administered revenue

Appropriations provided under the *Appropriation Act 2014* are recognised as revenue when received or when departmental services receivable is recognised after approval from QT.

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

(e) User charges and fees

User charges and fees controlled by the department are recognised as revenues when the revenue has been earned and can be measured reliably with a sufficient degree of certainty. This involves either invoicing for related goods/services and/or the recognition of accrued revenue. User charges and fees are controlled by the department where they can be deployed for the achievement of departmental objectives.

(f) Grants and contributions

Grants, contributions, donations and gifts that are non-reciprocal in nature are recognised as revenue in the year in which the department obtains control over them (control is generally obtained at the time of receipt). Where grants are received that are reciprocal in nature, revenue is recognised over the term of the funding arrangements.

Contributed assets are recognised at their fair value. The accounting treatment for contributions of services is explained in Note 1 (r).

1. Summary of significant accounting policies (cont'd)

(g) Grants and subsidies - Expenses

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

A subsidy payment is a payment or contribution made to an organisation or person which is not repaid or reciprocated.

(h) 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 at 30 June.

(i) Receivables

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is generally required within 30 days from the invoice date.

The collectability of receivables is assessed periodically with provision being made for impairment. All known bad debts are written-off as at 30 June. Increases in the allowance for impairment are based on loss events.

(j) Plant and equipment

Acquisitions of assets

Actual cost is used for the initial recording of all non-current physical asset acquisitions. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use, including architects' fees and engineering design fees. However, any training costs are expensed as incurred.

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

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

Items of 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:

Plant and equipment \$5,000

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

The department only has plant and equipment and it is measured at cost in accordance with Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector* (NCAP). The carrying amounts for plant and equipment at cost should not be materially different from their fair value.

Depreciation of plant and equipment

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

Assets under construction (work-in-progress) are not depreciated until they reach service delivery capacity. Service delivery capacity relates to when construction is complete and the asset is first put to use or is installed ready for use in accordance with its intended application.

The depreciable amount of improvements is allocated progressively over the estimated useful lives of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of a lease includes any option period where exercise of the option is probable.

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

Asset class	Category	Rate %
Plant and equipment	Office equipment	20%
	Leasehold improvements	10%

(k) Leases

A distinction is made in the financial statements between finance leases that effectively transfer from the lessor to the lessee substantially all risks and benefits incidental to ownership, and operating leases, under which the lessor retains substantially all risks and benefits.

The department does not have any finance 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.

Incentives received on entering into operating leases are recognised as liabilities. Lease payments are allocated between rental expense and reduction of the liability.

(l) Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

1. Summary of significant accounting policies (cont'd)

(m) Financial instruments

Recognition

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

Classification

Financial instruments are classified and measured as follows:

- Receivables – held at amortised cost.
- Payables – held at amortised cost.

The department does not enter into transactions for speculative purposes, nor for hedging. The department also holds no financial assets classified at fair value through profit and loss.

All other disclosures relating to the measurement and financial risk management of financial instruments held by the department are included in Note 18.

(n) Employee benefits

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

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

Wages, Salaries and Sick Leave

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

As the department expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

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

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

Long Service Leave and Annual Leave

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

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

Superannuation

Employer superannuation contributions are paid to QSuper, the superannuation scheme 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. The department's obligation is limited to its contribution to QSuper.

The QSuper scheme has defined benefit and defined contribution categories. The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Key Management Personnel and Remuneration

Key management personnel and remuneration disclosures are made in accordance with section 5 of the Financial Reporting Requirements for Queensland Government Agencies issued by QT. Refer to Note 5 for disclosures on key executive management personnel and remuneration.

(o) Allocation of revenues and expenses from ordinary activities to corporate services

The department discloses revenues and expenses attributable to corporate services in the Statement of Comprehensive Income by Major Departmental Services. The income and expenses of the department's corporate services are allocated to the department's services on the basis of employee full time equivalent numbers.

1. Summary of significant accounting policies (cont'd)

(p) Major departmental services of the department

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

Tourism and Events Development:

Tourism and Events Development promotes sustainable growth of tourism industry by the facilitating a strategic whole of Government approach to planning and investment the state's tourism assets and products and the coordination of one off major events.

The service area works across Government to strategically improve planning and approval of new tourism industry projects and major events. It showcases Queensland as an investment destination and its opportunities for investment in the State's tourism infrastructure and product development through initiatives such as the ecotourism investment model and the Airline Attraction Investment Fund.

The service area leads and coordinates government service delivery for one-off major events. It works closely with the Gold Coast 2018 Commonwealth Games Corporation, the City of Gold Coast and the Federal Government to deliver the Gold Coast 2018 Commonwealth Games. The service area enters into partnership arrangements for other major event organising committees and leverages other government services and programs across multiple tiers of government to maximise long term economic and social benefits to the State.

Business to Government Services:

This service area ensures that businesses can seamlessly interact with government and are better equipped to manage and grow their business.

This service area focuses on products and services that are delivered to business and industry customers (particularly small business) and to other Government agencies or jurisdictions.

This service area directly impacts on the people of Queensland by:

- enhancing the capacity of business to engage with the market, attract investors, navigate the business/regulatory environment, and access tools, resources and expertise
- coordinating and enabling support to other business-focused agencies whose services will be delivered via the Business and Industry Portal (BIP)

(q) Insurance

The department'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, the department pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.

(r) Services received free of charge or for nominal value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. DTESB received defined services from the following agencies:

- Department of Natural Resources and Mines (Accommodation Services; Legal Services; Customer Solution Services)
- Department of Environment and Heritage Protection (Privacy and Ethics; Internal Audit; Procurement; Right to Information)
- Department of Agriculture and Fisheries (Finance; Human Resources; Corporate Communications; Governance Oversight; Planning and Performance Management; Information Management; Fleet Management; Telecommunications)

The revenue and expense related to these contributions of services have not been recognised in the financial statements as these values cannot be measured reliably.

(s) Contributed equity

Non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities, as a result of machinery-of-Government changes, are adjusted to Contributed Equity in accordance with Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities*. Appropriations for equity adjustments are similarly designated.

(t) Taxation

The department is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the department. GST credits receivable from, and GST payable to the ATO are recognised (refer Note 10).

(u) Issuance of financial statements

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

(v) Accounting estimates and judgements

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

(w) Other Presentation Matters

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

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

Current/Non-Current Classification - Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes. Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the department does not have an unconditional right to defer settlement to beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

1. Summary of significant accounting policies (cont'd)

(x) New and revised accounting standards

The department did not voluntarily change any of its accounting policies during 2014-15. The Australian Accounting Standard (AAS) applicable for the first time as from 2014-15 that had the most significant impact on the department's financial statements is AASB 1055 *Budgetary Reporting*.

AASB 1055 became effective from reporting periods beginning on or after 1 July 2014. In response to this new standard, the department has included in these financial statements a comprehensive new Note 'Budget vs Actual Comparison' (Note 21). This note discloses the department's original published budgeted figures for 2014-15 compared to actual results, with explanations of major variances, in respect of the department's Statement of Comprehensive Income, Statement of Financial Position and Statement of Cash Flows. Note 21 also includes a comparison between the original published budgeted figures for 2014-15 compared to actual results, and explanations of major variances, in respect of the department's major classes of administered income, expenses, assets and liabilities.

The department has reviewed the nature of its present arrangements with other entities to determine the impact of AASB 10 and AASB 11. It has concluded that it does not presently have any control or joint arrangement over any other entities, hence there is currently no impact on the department's financial statement. However, the department will continue to review its relationships with other entities from year to year to identify any need to apply AASB 10's and AASB 11's principles.

At the date of authorisation of the financial report, the potential impacts of new or amended AAS's with future commencement dates has not yet been determined and are as set out below.

- AASB 124 *Related Party Disclosure* requires a range of disclosures about the remuneration of key management personnel, transactions with related parties/entities, and relationships between parent and controlled entities on or after 1 July 2016. The department already discloses information about the remuneration expenses for key management personnel (refer to Note 5) in compliance with requirements from QT. Therefore, the most significant implications of AASB 124 for the department's financial statements will be the disclosures to be made about transactions with related parties, including transactions with key management personnel or close members of their families.

- AASB 15 *Revenue from Contracts with Customers* will become effective from reporting periods beginning on or after 1 January 2017. This standard contains much more detailed requirements for the accounting for certain types of revenue from customers. Depending on the specific contractual terms, the new requirements may potentially result in a change to the timing of revenue from sales of the department's goods and services, such that some revenue may need to be deferred to a later reporting period to the extent that the department has received cash but has not met its associated obligations (such amounts would be reported as a liability (unearned revenue) in the meantime). The department does not expect a significant impact on its present accounting practices.

- AASB 9 *Financial Instruments* will become effective from reporting periods beginning on or after 1 January 2018. The main impacts of these standards on the department are that they will change the requirements for the classification, measurement and disclosures associated with the department's 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. 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, the department's conclusions will not be confirmed until closer to that time. At this stage, and assuming no change in the types of transactions DTESB enters into, all of the department's financial assets are expected to be required to be measured at fair value (instead of the measurement classifications presently used in Notes 1(m) and 18). In the case of the department's current receivables, as they are short-term in nature, the carrying amount is expected to be a reasonable approximation of fair value.

Another potential impact of AASB 9 relates to calculating impairment losses for the department's receivables. Assuming no substantial change in the nature of the department's receivables, the impairment losses will be determined according to the amount of lifetime expected credit losses. On initial adoption of AASB 9, the department will need to determine the expected credit losses for its receivables by comparing the credit risk at that time to the credit risk that existed when those receivables were initially recognised.

At this stage, the department is not expecting any significant impact from the adoption of the AASB 9 as the department has minimal trade receivables outside of other government departments nor does the department have any "held to maturity investment".

The department is not permitted to early adopt a new or amended accounting standard ahead of the specified commencement date unless approval is obtained from QT. Consequently, the department has not applied any AAS's and Interpretations that have been issued but are not yet effective. The department applies standards and interpretations in accordance with their respective commencement dates.

All other AAS's and interpretations with future commencement dates are either not applicable to the department's activities, or have no material impact on the department.

	2015 \$'000	2014 \$'000
2. Reconciliation of payments from consolidated fund to appropriation revenue recognised in statement of comprehensive income		
Budgeted appropriation revenue	86,841	99,992
Transfers from/(to) other headings	-	(672)
Lapsed appropriation revenue	(50,926)	(27,781)
Total Appropriation Receipts (cash)	35,915	71,539
Plus: closing balance of appropriation revenue receivable	1,306	4,210
Less: opening balance of appropriation revenue for services revenue receivable	(4,210)	(334)
Appropriation Adjustment	(2,904)	3,876
Appropriation Revenue for Services Recognised in Statement of Comprehensive Income	33,011	75,415
Reconciliation of payments from consolidated fund to equity adjustment recognised in contributed equity		
Budgeted equity adjustment appropriation	15,724	-
Transfers from/to other headings	-	672
Lapsed equity adjustment	(825)	-
Equity adjustment receipts (payments)	14,899	672
Plus: Closing balance of equity adjustment appropriation receivable	187	-
Equity Adjustment Recognised in Contributed Equity	15,086	672
3. Grants and other contributions		
Contributions from City of Gold Coast for the Gold Coast 2018 Commonwealth Games (GC2018)	22,129	20,400
Goods & services received below fair value	29	5
Sponsorships	31	-
Total	22,189	20,405
4. Employee expenses		
Employee benefits		
Salaries and wages	11,270	9,539
Termination benefits	108	37
Employer superannuation contributions ⁽¹⁾	1,235	1,289
Annual leave levy ⁽¹⁾	1,089	995
Long service leave levy ⁽¹⁾	239	220
Other employee benefits	104	128
Employee related expenses		
Workers compensation premium ⁽²⁾	60	64
Payroll Tax ⁽²⁾	-	559
Other employee related expenses	1	1
Total	14,106	12,832

The number of employees as at 30 June, including both full-time employees and part-time employees, measured on a full-time basis (reflecting Minimum Obligatory Human Resource Information (MOHRI)) is:

	2015	2014
Number of Employees:	131	118

⁽¹⁾ Refer to Note 1(n).

⁽²⁾ Cost of workers' compensation insurance and (payroll tax are not liable from 1 July 2014) as a consequence of employing employees, but are not counted in employees' total remuneration package. They are not employee benefits, but rather employee related expenses.

5. Key management personnel and remuneration expenses

a) Key executive management personnel

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2014–15. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Responsibilities	Current incumbents	
		Contract classification and appointment authority	Date initially appointed to position (Date resigned from position)
Director-General	The Director-General is responsible for the efficient, effective and economic administration of the department.	CEO / s.92 <i>Public Service Act 2008</i>	3 April 2012
Deputy Director-General, Tourism	The Deputy Director-General, Tourism is responsible for the efficient, effective and economic administration of Queensland's tourism policy, planning and development responsibilities for the department.	SES3 / s.110 <i>Public Service Act 2008</i>	21 April 2012
Assistant Director-General, Commonwealth Games	The Assistant Director-General, Office of the Commonwealth Games Coordination is responsible for the efficient, effective and economic administration of the Commonwealth Games responsibility for the department.	SES3 / s.110 <i>Public Service Act 2008</i>	22 February 2013
Executive Director, Small Business	The Executive Director, Small Business is responsible for the efficient, effective and economic administration of the development and facilitation of effective Queensland small businesses for the department.	SES2 / s.110 <i>Public Service Act 2008</i>	25 June 2012
Executive Director, Business Online Solutions	The Executive Director, Business Online Solutions is responsible for the efficient, effective and economic administration of service delivery methods, process and functions across multiple platforms and departments.	SES2 / s.110 <i>Public Service Act 2008</i>	1 April 2013
Executive Director, Regional Services	The Executive Director, Regional Services is responsible for developing and nurturing key regional relationships and ensuring effective development and delivery of policy and programs in Queensland's regions to meet government priorities in tourism and small business.	SES2 / s.110 <i>Public Service Act 2008</i>	25 June 2012
Director, Office of the Director-General	The Director, Office of the Director-General is responsible for the efficient, effective and economic administration of the Office of the Director-General for the department.	SO(2) <i>Public Service Act 2008 section 119</i>	2 April 2012

In addition to the above, the Deputy Director-General, Corporate and Executive Director, Finance and Asset Management (Chief Financial Officer) of the Department of Agriculture and Fisheries (DAF) are shared positions with DTESB. These positions are fully funded by DAF to 30 June 2015 as per the Corporate Partnership arrangement.

b) Remuneration

Remuneration policy for the department's key management personnel is set by the Queensland Public Service Commission as provided for under the *Public Service Act 2008*. The remuneration and other terms of employment (including motor vehicle entitlements) for the key management personnel are specified in employment contracts. The Director-General's contract under the previous Government also provides for an At Risk Component payment.

For the 2014–15 year, remuneration of key management personnel increased by 2.2% in accordance with government policy.

The following disclosures focus on the expenses incurred by the department during the respective reporting periods, that is attributable to key management positions. Therefore, the amounts disclosed reflect expenses recognised in the Statement of Comprehensive Income.

Remuneration expenses for key management personnel comprise the following components:-

- Short term employee expenses which include:
 - salaries, allowances and leave entitlements earned and expensed for the entire year or for that part of the year during which the employee occupied the specified position.
 - performance payments recognised as an expense during the year.
 - non-monetary benefits – consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.
- Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.
- Post-employment expenses include amounts expensed in respect of employer superannuation obligations.
- Termination benefits 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.

The mutually agreed terms for separating Directors-General considered all relevant clauses of their contract. After the end of 2014-15 but before the date of management certification of these financial statements, the payment for the Director-General's separation had been determined and will be included in KMP expenses in the 2015-16 financial statements.

5. Key management personnel and remuneration expenses (cont'd)

b) Remuneration (cont'd)

1 July 2014 - June 2015

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Total Expenses ⁽²⁾
	Monetary Expenses \$ '000	Non-Monetary Benefits \$ '000	\$ '000	\$ '000	\$ '000
Director-General ⁽¹⁾	362	-	6	37	405
Deputy Director-General, Tourism	234	-	4	24	262
Assistant Director-General, Commonwealth Games	223	-	4	24	251
Executive Director, Small Business	163	-	3	18	184
Executive Director, Business Online Solutions	181	-	4	20	205
Executive Director, Regional Services	171	-	4	18	193
Director, Office of the Director-General	122	-	3	15	140
Total	1,456	-	28	156	1,640

1 July 2013 - 30 June 2014

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Total Expenses ⁽²⁾
	Monetary Expenses \$ '000	Non-Monetary Benefits \$ '000	\$ '000	\$ '000	\$ '000
Director-General ⁽¹⁾	311	20	6	34	371
Deputy Director-General, Tourism	200	19	4	23	246
Assistant Director-General, Commonwealth Games	217	-	4	23	244
Executive Director, Small Business	168	-	3	17	188
Executive Director, Business Online Solutions	187	-	3	20	210
Executive Director, Regional Services	159	8	3	17	187
Director, Office of the Director-General	123	-	2	15	140
Total	1,365	47	25	149	1,586

⁽¹⁾ The short term employee benefits included the At Risk Component.

⁽²⁾ The key management personnel and remuneration expenses above for 2013-14 and 2014-15 do not include any termination benefits.

The Deputy Director-General, Corporate and Executive Director, Finance and Asset Management (Chief Finance Officer) of the Department of Agriculture and Fisheries (DAF) are shared positions with DTESB. These positions are fully funded by DAF to 30 June 2015 as per the Corporate Partnership arrangement.

5. Key management personnel and remuneration expenses (cont'd)

c) Performance payments

The remuneration package for the Director-General under the previous Government included a potential performance payment up to a maximum of \$53,669. Eligibility for such a performance payment in respect of 2013-14 was conditional on the achievement of objectives that are documented in that position's performance agreement.

The total remuneration package for the Director-General included a portion that was "at risk" and paid only if they met or exceeded the agreed performance standards. The performance evaluation process comprised:

- reporting on end of year achievement and self-assessment by the Director-General against their performance agreement/intended outcomes;
- a rigorous, independent and objective assessment of CEOs performance at the end of the financial year, culminating in recommendations to the Premier; and
- the Premier's ultimate discretion regarding whether the Director General was paid a performance payment and, if so, how much.

No At Risk Component payment was made for 2014-15 in accordance with the Government's commitment to discontinue such payments.

The basis for performance payments expensed in the 2014-15 financial year is set out below:

Position	Basis for Payment	Date Paid	Amount
Director-General	Consistent with the abovementioned timeframe and process, this payment relates to the achievement of performance criteria during 2013-14. The payment made was determined in accordance with the terms of the performance agreement for this position.	Pay Period Ended 17 October 2014	\$33,808

The basis for performance payments expensed in the 2013-14 financial year is set out below:

Position	Basis for Payment	Date Paid	Amount
Director-General	Consistent with the abovementioned timeframe and process, this payment relates to the achievement of performance criteria during 2012-13. In accordance with the terms of the performance agreement for this position, it was determined that a payment of \$21,976 be awarded. The payment amount was calculated based on the contract date and represents two-thirds of the year.	Pay Period Ended 27 December 2013	\$21,976

	2015 \$'000	2014 \$'000
6. Supplies and services		
Consultants and contractors	3,283	2,850
Operating lease rentals	1,339	1,715
Property building expenses	231	505
Transport	75	58
Travel and hospitality	143	138
Computer/information technology	357	216
Telecommunications	132	108
Shared services provider fee	801	597
Materials	135	110
Portable and attractive items	2	12
Service delivery costs and service level agreement charges	477	449
Bank fees and charges	1	-
Licence fees & permits ⁽¹⁾	3,364	3,873
Other	593	383
Total	10,932	11,014

⁽¹⁾ License fees & permits has been reclassified from Other expenses to Supplies and services in 2014-15 as well as the comparative year. Total Licence fees & permits expense includes annual payment to Australian Commonwealth Games Association (ACGA) of \$3.357 million for 2014-15 and \$3.873 million for 2013-14.

7. Grants and subsidies

Grants

Industry	5,671	15,893
Charities/community groups	20	17
Queensland and local government ⁽¹⁾	19,847	38,622
Commonwealth government	3,820	-
Commonwealth Games Corporation ⁽²⁾	-	17,070
Contributions	878	47
Total	30,236	71,649

⁽¹⁾ Including \$32.535 million for the construction of the Gold Coast Aquatic Centre in 2013-14.

⁽²⁾ Funding for Gold Coast 2018 Commonwealth Games Corporation (GOLDOC) transferred to Administered from 1 July 2014.

8. Other expenses

External audit fees ⁽¹⁾	122	107
Insurance premiums - QGIF	23	21
Insurance premiums - general	-	1
Gifts and donations	2	4
Sponsorships	13	6
Other expenses	1	2
Total	160	140

⁽¹⁾ Total audit fees paid to the Queensland Audit Office (QAO) for audit of the 2014-15 and 2013-14 financial statements are estimated to be \$120,000 and \$107,000 respectively. There are no non-audit services included in this amount.

9. Cash and cash equivalents

Cash and cash equivalents	2,845	(6,096)
Total	2,845	(6,096)

Departmental bank accounts grouped within the whole-of-Government set-off arrangement with the Queensland Treasury Corporation do not earn interest on surplus funds. Interest earned on the aggregate set-off arrangement balance accrues to the Consolidated Fund.

In 2013-14, the bank account was overdrawn due to the timing of payments made and appropriation revenue for services receivable.

DEPARTMENT OF TOURISM, MAJOR EVENTS, SMALL BUSINESS AND THE COMMONWEALTH GAMES
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

	2015	2014
	\$'000	\$'000
10. Receivables		
Current		
Trade debtors	244	165
Equity injection receivable	187	-
GST receivable ⁽¹⁾	232	1,891
Appropriation revenue receivable ⁽²⁾	1,306	4,210
Annual leave levy reimbursements	208	224
Long service leave levy reimbursements	31	43
Other current receivable	2	4
Total	2,210	6,538

⁽¹⁾ The GST receivable in 2013-14 is related to two invoices (total value of \$18.670 million) paid to DSD for GC2018 venue works in June 2014.

⁽²⁾ For 2014-15 an appropriation receivable largely relates to Attracting Aviation Investment Fund (AAIF) of \$0.600 million and GC2018 funding of \$0.592 million. In 2013-14, the majority of the appropriation receivable is related to the Gold Coast Show Relocation of \$3.670 million.

11. Other current assets

Current		
Prepayments ⁽¹⁾	-	1,974
Total	-	1,974

⁽¹⁾ Prepayments in 2013-14 related to GC2018 venues construction.

12. Plant and equipment

Plant and equipment: At cost

Gross	463	463
Less: accumulated depreciation	(261)	(207)
Total	202	256

Capital work in progress: At cost

At cost	412	662
Total capital work in progress	412	662

Total Plant and Equipment	614	918
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Plant and Equipment

Plant and equipment where applicable have been valued in accordance with AASB 116 *Property, Plant and Equipment* and QT's Non-Current Asset Accounting Policies. The asset class has been tested for indicators of impairment, based on materiality. Adjustment to the value of assets have been made where appropriate.

Plant and Equipment Reconciliation

	Plant and Equipment	Capital Works in Progress	Total
	2014	2014	2014
	\$'000	\$'000	\$'000
Carrying amount at 1 July 2013	302	-	302
Acquisitions	10	662	672
Transfer out to other Qld Government entities	(3)	-	(3)
Depreciation	(53)	-	(53)
Carrying amount at 30 June 2014	256	662	918

	Plant and Equipment	Capital Works in Progress	Total
	2015	2015	2015
	\$'000	\$'000	\$'000
Carrying amount at 1 July 2014	256	662	918
Acquisitions	-	15,096	15,096
Transfer out to other Qld Government entities ⁽¹⁾	-	(15,346)	(15,346)
Depreciation	(54)	-	(54)
Carrying amount at 30 June 2015 ⁽²⁾	202	412	614

⁽¹⁾ Transfer of capital works of \$15.346 million for the Gold Coast 2018 Commonwealth Games venues to Stadiums Queensland. The transfer has been effected at 30 June 2015 under Ministerial approval as a non reciprocal transfer and accounted for as an equity adjustment to Contributed Equity (refer note 1(s)).

⁽²⁾ In 2014-15, the department has capital works in progress for upgrade of the Belmont Shooting Centre for the GC2018.

DEPARTMENT OF TOURISM, MAJOR EVENTS, SMALL BUSINESS AND THE COMMONWEALTH GAMES
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

	2015 \$'000	2014 \$'000
13. Payables		
Current		
Trade creditors ⁽¹⁾	3,197	650
Taxes payable	11	58
Other	2	1
Total	3,210	708
⁽¹⁾ \$2.557million of the above trade creditors is for GC2018 venues construction works payable to DSD.		
14. Accrued employee benefits		
Current		
Annual leave payable	327	300
Long service leave payable	66	59
Superannuation	-	5
Salaries and allowances	103	39
Total	496	403
15. Reconciliation of operating result to net cash from operating activities		
Operating surplus / (deficit)	-	190
Non-cash items:		
Depreciation and amortisation expense	54	53
Change in assets and liabilities:		
(Increase)/decrease in appropriation revenue receivable	2,904	(3,876)
(Increase)/decrease in trade receivables	(77)	786
(Increase)/decrease in LSL reimbursement receivables	12	(23)
(Increase)/decrease in annual leave reimbursement receivables	16	(94)
(Increase)/decrease in current other assets	1,974	(1,854)
(Increase)/decrease in non-current other assets	-	51
Increase/(decrease) in payables	2,502	(2)
Increase/(decrease) in accrued employee benefits	93	44
(Increase)/decrease in GST input tax credits receivable	1,659	(1,039)
Increase/(decrease) in GST payable	-	24
Net cash provided from operating activities	9,137	(5,739)
16. Commitments for expenditure		
(a) Non-cancellable operating lease commitments		
Commitments under operating leases at reporting date are inclusive of anticipated GST and are payable as follows:		
. Not later than one year	1,606	1,564
. Later than one year and not later than five years	5,698	5,761
. Later than five years	13,273	13,852
Total	20,577	21,178
(b) Grants and subsidies commitments		
Grants and subsidies commitments inclusive of anticipated GST, committed to be provided at reporting date, but not recognised in the accounts are payable as follows:		
Payable:		
. Not later than one year	8,265	9,540
. Later than one year and not later than five years	14,232	-
Total	22,497	9,540

**DEPARTMENT OF TOURISM, MAJOR EVENTS, SMALL BUSINESS AND THE COMMONWEALTH GAMES
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15**

	2015	2014
	\$'000	\$'000
16. Commitments for expenditure (cont'd)		
(c) Other expenditure commitments		
Other expenditure committed at the end of the period but not recognised in the accounts are as follows:		
Payable:		
. Not later than one year	180,735	58,504
. Later than one year and not later than five years	113,504	245,954
. Later than five years	20	-
Total	294,259	304,458

DTESB administers the budget for the capital infrastructure program (excluding the Games Village) for the hosting of the GC2018. The amounts included in the above table are the current budget estimates for this program of works. This table also includes commitments in accordance with the endorsed agreement with the ACG Incorporated to secure marketing rights for the GC2018.

17. Contingencies

There is no contingency to be disclosed as at 30 June 2015.

18. Financial instruments

(a) Categorisation of financial instruments

The department has the following categories of financial assets and financial liabilities:

Category

Financial assets

Cash and cash equivalents	9	2,845	(6,096)
Receivables	10	2,210	6,538
Total		5,055	442

Financial liabilities

Payables	13	3,210	708
Total		3,210	708

(b) Financial risk management

The department'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 departmental policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the department.

All financial risk is managed by Financial and Asset Management under policies approved by the department. The department provides written principles for overall risk management, as well as policies covering specific areas. The department 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

18. Financial instruments (cont'd)

(c) Credit risk exposure

Credit risk exposure refers to the situation where the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.

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 provisions for impairment.

Financial assets

The carrying amount of receivables represents the maximum exposure to credit risk.

No collateral is held as security and no credit enhancements relate to financial assets held by the department.

The department manages credit risk through the use of a credit management strategy. This strategy aims to reduce the exposure to credit default by ensuring that the department invests in secure assets and monitors all funds owed on a timely basis. Exposure to credit risk is monitored on an ongoing basis.

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

The allowance for impairment reflects the occurrence of loss events. The most readily identifiable loss event is where a debtor is overdue in paying a debt to the department, according to the due date (normally terms of 30 days). Economic changes impacting the department's debtors, and relevant industry data, also form part of the department's documented risk analysis.

If no loss events have arisen in respect of a particular debtor or group of debtors, no allowance for impairment is made in respect of that debt/group of debtors. If the department determines that an amount owing by such a debtor does become uncollectible (after appropriate range of debt recovery actions), that amount is recognised as a Bad Debt expense and written-off directly against Receivables. In other cases where a debt becomes uncollectible but the uncollectible amount exceeds the amount already allowed for impairment of that debt, the excess is recognised directly as a Bad Debt expense and written-off directly against Receivables.

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

There were no individually impaired financial assets as at 30 June 2015 or as at 30 June 2014. Ageing of past due but not impaired are disclosed in the following table:

2015 Financial Assets Past Due But Not Impaired

	Overdue			Total \$'000
	< 30 days \$'000	30-60 days \$'000	> 60 days \$'000	
Receivables	135	2	1	138
Total	135	2	1	138

2014 Financial Assets Past Due But Not Impaired

	Overdue			Total \$'000
	< 30 days \$'000	30-60 days \$'000	> 60 days \$'000	
Receivables	6	-	-	6
Total	6	-	-	6

(d) Liquidity risk

Liquidity risk refers to the situation where the department may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

The department is exposed to liquidity risk in respect of its payables for capital works.

The department manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the department has sufficient funds available to meet employee and supplier obligations as they fall due. This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities.

The liquidity risk of financial liabilities held by the department represents the contractual maturity of financial liabilities and it is calculated based on undiscounted cash flows relating to the liabilities at reporting date. For DTESB, these liabilities are no more than 12 months from the reporting date. Refer to the disclosure in the Financial Liabilities section in Note 18(a).

(e) Market risk

The department does not trade in foreign currency. The department does not undertake any hedging in relation to interest risk and manages its risk as per the department's liquidity risk management strategy articulated in the department's Financial Management Practice Manual.

(f) Fair value

The Department does not recognise any financial assets or financial liabilities at fair value. The fair value of trade receivables and payables is assumed to approximate the value of the original transaction, less any allowance for impairment. The department has no borrowings or financial assets held to maturity.

	2015 \$'000	2014 \$'000
19. Schedule of administered items		
Administered Income		
Appropriation revenue	129,168	96,919
Total Administered Income	129,168	96,919
Administered Expenses		
Grants and subsidies ⁽¹⁾	129,168	96,919
Total Administered Expenses	129,168	96,919
Operating Surplus/(Deficit)	-	-
Administered Assets		
Current Assets		
Appropriation Revenue Receivables	1,506	14,853
Total Current Assets	1,506	14,853
Administered Liabilities		
Current Liabilities		
Payables	1,506	14,853
Total Current Liabilities	1,506	14,853
Net Administered Assets	-	-
⁽¹⁾ Administered grants and services		
Gold Coast 2018 Commonwealth Games Corporation*	31,428	-
Tourism and Events Queensland (TEQ)	97,740	96,919
	129,168	96,919

* Funding for GOLDOC transferred from Controlled to Administered from 1 July 2014.

20. Reconciliation of payments from consolidated fund to administered income

Budgeted appropriation	119,393	108,472
Unforeseen Expenditure	23,122	-
Lapsed administered appropriation	-	(19,724)
Total administered receipts	142,515	88,748
Less: opening balance of administered revenue receivable	(14,853)	(6,682)
Plus: closing balance of administered revenue receivable	1,506	14,853
Administered revenue recognised in Note 19	129,168	96,919

21. Budget vs actual comparison

A budget vs actual comparison, and explanations of major variances, has not been included for the Statement of Changes in Equity, as major variances relating to that statement have been addressed in explanations of major variances for other statements.

Statement of Comprehensive Income

	Variance Notes	Original Budget 2015 \$'000	Actual 2015 \$'000	Variance \$'000	Variance % of Budget
Income from operations					
Appropriation revenue	1	86,841	33,011	(53,830)	(62)
User charges and fees	2	-	281	281	-
Grants and other contributions	3	-	22,189	22,189	-
Other revenue	4	20,600	7	(20,593)	(100)
Total income from operations		107,441	55,488	(51,953)	(48)
Expenses from operations					
Employee expenses	5	13,283	14,106	(823)	(6)
Supplies and services	6	33,407	10,932	22,475	67
Grants and subsidies	7	60,603	30,236	30,367	50
Depreciation and amortisation		7	54	(47)	(672)
Other expenses		141	160	(19)	(14)
Total expenses from operations		107,441	55,488	51,953	48
Operating result for the year		-	-	-	-
Total comprehensive income		-	-	-	-

Explanation of major variances in the financial statements

- The majority of the variance relates to the deferral of the GC2018 operational funding to 2015-16, reprofiling of funds for the GC2018 venues work to later years including the Carrara Sport and Leisure Centre and Coomera Sport and Leisure Centre, deferral of Attracting Aviation Investment Funds to 2015-16, and Gold Coast Show Relocation 2013-14 end of year (EOY) receivable and funding deferral adjustments.
- Fees for services from Department of Science, Information Technology and Innovation (DSITI) for the upgrades of the Business Industry portal (BIP) as part of the One Stop Shop (OSS) initiative.
- Grants relates to contributions from City of Gold Coast Council (GGC) in line with the Heads of Agreement being \$20 million for the construction venues and other specific funding for the Carrara Southern Precinct, Ecological Sustainability Development (ESD) and Legacy activities. These contributions were classified under Other Revenue in the original budget and have subsequently been reclassified to Grants and Other Contributions.
- This has now been reclassified from Other Revenue under the original budget to Grants and Other Contributions in the revised budget.
- Employee expenses has increased since the original budget due to a revised workforce plan and increasing departmental staffing, primarily within the Office of the Commonwealth Games Delivery unit.
- The actual is lower than original budget due to the deferral of the GC2018 operational funding.
- The majority of the variance relates to reprofiling of funds for the GC2018 venues work to later years including the Carrara Sport and Leisure Centre and Coomera Sport and Leisure Centre, deferral of AAIF funding to 2015-16, and Gold Coast Show Relocation 2013-14 EOY receivable and funding deferral adjustments.

21. Budget vs actual comparison (cont'd)

Statement of Financial Position

	Variance Notes	Original Budget 2015 \$'000	Actual 2015 \$'000	Variance \$'000	Variance % of Budget
Current assets					
Cash and cash equivalents	8	1,256	2,845	1,589	126
Receivables	9	1,303	2,210	907	70
Total current assets		2,559	5,055	2,496	98
Non-current assets					
Plant and equipment	10	17,234	614	(16,620)	(96)
Total non-current assets		17,234	614	(16,620)	(96)
Total assets		19,793	5,669	(14,124)	(71)
Current liabilities					
Payables	11	935	3,210	(2,275)	(243)
Accrued employee benefits		543	496	47	9
Total current liabilities		1,478	3,706	(2,228)	(151)
Total liabilities		1,478	3,706	(2,228)	(151)
Net assets		18,315	1,963	(16,352)	(89)
Equity					
Contributed equity	12	18,184	1,642	(16,542)	(91)
Accumulated surplus/deficit		131	321	190	145
Total equity		18,315	1,963	(16,352)	(89)

Explanation of major variances in the financial statements

8. The reason for the increase of the Cash and cash equivalents in actual is mainly due end of year payables, which largely relates to the GC2018 June 2015 venues expenditure where a payable is held for DSD.
9. The variance in receivables are largely due to EOY receivables which have been processed for the AAIF and GC2018 expenditure.
10. Majority of the variance is due to the transfer of capital works in progress for the Queensland State Velodrome cycling track at Chandler to Stadiums Queensland.
11. The reason for the increase is mainly due end of year payables which predominantly relate to the GC2018 June 2015 venues expenditure where a payable is held for DSD.
12. The majority of the variances in contributed equity is due to the transfer of capital works in progress for the Queensland State Velodrome cycling track to Stadiums Queensland.

21. Budget vs actual comparison (cont'd)

Statement of Cash Flows	Variance Notes	Original Budget 2015 \$'000	Actual 2015 \$'000	Variance \$'000	Variance % of Budget
Cash flows from operating activities					
<i>Inflows:</i>					
Service appropriation receipts	13	86,841	35,915	(50,926)	(59)
User charges		-	201	201	-
Grants and other contributions	14	-	22,189	22,189	-
GST input tax credits from Australian Taxation Office		-	4,041	4,041	-
GST collected from customers		-	2,240	2,240	-
Other inflows	15	20,580	8	(20,572)	(100)
<i>Outflows:</i>					
Employee expenses	16	(13,377)	(14,030)	(653)	5
Supplies and services	17	(33,311)	(6,409)	26,902	81
Grants and subsidies	18	(60,603)	(30,236)	30,367	50
GST remitted to Australian Taxation Office		-	(2,082)	(2,082)	-
GST paid to suppliers		-	(2,540)	(2,540)	-
Other outflows		(141)	(159)	(18)	13
Net cash provided by (used in) operating activities		(11)	9,137	9,148	(83,167)
Cash flows from investing activities					
<i>Outflows:</i>					
Payments for plant and equipment	19	(15,724)	(15,096)	628	4
Net cash provided by (used in) investing activities		(15,724)	(15,096)	628	4
Cash flows from financing activities					
<i>Inflows:</i>					
Equity injections	20	15,724	14,899	(825)	(5)
Net cash provided by (used in) financing activities		15,724	14,899	(825)	(5)
Net increase/(decrease) in cash and cash equivalents	21	(11)	8,940	8,951	81,377
Cash and cash equivalents at beginning of financial year		1,267	(6,096)	7,363	581
Cash and cash equivalents at end of financial year		1,256	2,845	16,314	1,299

Explanation of major variances in the financial statements

13. The Service appropriation receipts are lower than the budgeted is mainly due to the deferral of the GC2018 operational funding to 2015-16 and reprofiling of funding for the GC2018 venues works including the Carrara and Coomera Sport and Leisure Centre. Refer to Variance Note 1.
14. The majority of Grants and other contributions are from the CGC with a \$20 million contribution due on 30 June as per the Heads of Agreement, additionally funds have been received for the Carrara Southern Precinct, Ecological Sustainability Development (ESD) and Legacy activities. This contributions from the CGC were classified as Other revenue in the original budget and have since been reclassified to Grants and other contributions.
15. Refer to Variance Note 4.
16. The increase in Employee expenses is due to an increase in total employees. Refer to Variance Note 5.
17. The variance is mainly due to the deferral of the GC2018 operational funding and the realignment of the regulatory fees paid to ACGA to host the GC2018.
18. The actual is lower than the budgeted as the result of deferral of grants payment to DSD for the GC2018 venues. Refer to Variance Note 7.
19. The decrease is due to the timing of the capital works progress at the Belmont Shooting Centre and the Queensland State Velodrome cycling track programs.
20. The decrease is due to timing of the works schedules for the Belmont Shooting Centre and the Queensland State Velodrome cycling track programs.
21. The increase is due to receipt of funding for 2013-14 EOY receivables and payables to be settled in early 2015-16.

21. Budget vs actual comparison (cont'd)

Administered Items	Variance Notes	Original Budget 2015 \$'000	Actual 2015 \$'000	Variance \$'000	Variance % of Budget
Administered Income					
Appropriation revenue	22	119,393	129,168	9,775	8
Total Administered Income		119,393	129,168	9,775	8
Administered expenses					
Grants and subsidies	22	119,393	129,168	(9,775)	(8)
Total Administered expenses		119,393	129,168	(9,775)	(8)
Operating Surplus/(Deficit)		-	-	-	-
Administered assets					
Current					
Appropriation Revenue Receivables	23	-	1,506	1,506	-
Total Current Assets		-	1,506	1,506	-
Administered liabilities					
Current					
Payables	23	-	1,506	(1,506)	-
Total Current Liabilities		-	1,506	(1,506)	-
Net Administered Assets		-	-	-	-
Administered equity					
-					
Contributed equity		-	-	-	-
Accumulated Surplus/Deficit		-	-	-	-
Total Administered Equity		-	-	-	-

Explanation of major variances in the financial statements

- 22. The increase is due to the addition of 2013-14 deferrals for TEQ.
- 23. The increase is due to the TEQ 2014-15 EOY Receivable.

22. Events occurring after balance date

There were no events subsequent to balance date, which would have a material effect on the information provided in the department's controlled or administered financial statements.

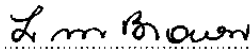
Certificate of the Department of Tourism, Major Events, Small Business and the Commonwealth Games

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

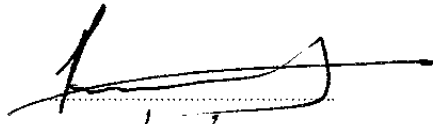
- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the financial position of the Department of Tourism, Major Events, Small Business and the Commonwealth Games for the financial year ended 30 June 2015; and
- c) these assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material respects to financial reporting throughout the reporting period.

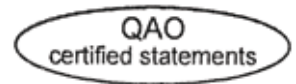
Leith Brown B.Bus., FCPA
Chief Finance Officer
Executive Director

Paul Martyn
Acting Director-General


.....

Date 5/8/15


.....
Date 6/8/15



INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Tourism, Major Events, Small Business and the Commonwealth Games

Report on the Financial Report

I have audited the accompanying financial report of the Department of Tourism, Major Events, Small Business and the Commonwealth Games, which comprises the statement of financial position and statement of assets and liabilities by major departmental services, as at 30 June 2015, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental services, for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certificates given by the Acting Director-General and the Chief Finance Officer.

The Accountable Officer's Responsibility for the Financial Report

The Accountable Officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with 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 Accountable Officer's responsibility also includes such internal control as the Accountable Officer 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 Accountable Officer, 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.

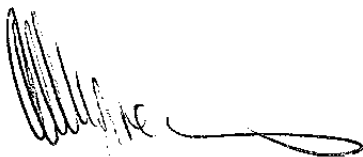
Opinion

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

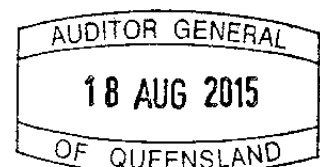
- (a) I have received all the information and explanations which I have required
- (b) in my opinion:
 - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects
 - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Department of Tourism, Major Events, Small Business and the Commonwealth Games for the financial year 1 July 2014 to 30 June 2015 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.



A M GREAVES FCA FCPA
Auditor-General of Queensland



Queensland Audit Office
Brisbane

Appendix 1 Statutory bodies

Table A1 Statutory authorities in the Tourism, Major Events, Small Business and the Commonwealth Games portfolio, 2014–15

Name	Type of statutory authority or instrumentality	Functions	Legislation under which the body was established	Annual reporting arrangement
Gold Coast 2018 Commonwealth Games Corporation	Statutory body	To undertake and facilitate the organisation, conduct, promotion and commercial and financial management of GC2018.	<i>Commonwealth Games Arrangements Act 2011</i>	Annual report tabled in parliament
Tourism and Events Queensland	Statutory body	<p>To attract international and domestic travellers to travel to and within Queensland through:</p> <ul style="list-style-type: none"> the promotion and marketing of Queensland tourism experience and destination development. <p>To identify, attract, develop and promote major events for the state that:</p> <ul style="list-style-type: none"> contribute to the Queensland economy attract visitors to Queensland enhance the profile of Queensland foster community pride in Queensland. <p>To work collaboratively with the department and other public sector units and Queensland tourism industry participants to identify opportunities to increase tourism and travel to and within Queensland.</p> <p>To conduct research into, and analysis of, tourism in Queensland.</p>	<i>Tourism and Events Queensland Act 2012</i>	Annual report tabled in parliament

Appendix 2 Boards and committees

Details on membership, sittings and remuneration can be viewed at <https://data.qld.gov.au>.

Table A2 DTESB's boards and committees, 2014–15

Name and type of board or committee	Functions and responsibilities	Achievements in 2014–15
Queensland Small Business Advisory Council (advisory/consultative)	<p>Advise the Minister on small business issues</p> <p>Respond to ministerial requests for input on identified issues and provide feedback on proposed initiatives</p> <p>Alert the Minister to systemic and emerging business issues</p>	<p>Two meetings of the council were held (one in Brisbane and one in Springfield).</p> <p>Council activities included:</p> <ul style="list-style-type: none"> • assisting with the identification and planning of activities and events for 2014 Queensland Small Business Week and Buy Locally Saturday • considering the issues experienced by small business in regional and remote Queensland.
Embracing 2018 Advisory Committee (advisory/consultative)	<p>Provide advice on the development, implementation and evaluation and monitoring of the Embracing 2018 program for GC2018</p>	<p>Seven committee meetings were held (six on the Gold Coast and one in Brisbane).</p> <p>Committee activities included identifying opportunities and providing advice across areas of:</p> <ul style="list-style-type: none"> • leveraging GC2108 to derive economic benefits and develop local business and workforce capability • maximising long-term community, sport and health benefits from GC2018 • strengthening Queensland as Australia's premier tourism destination.

Appendix 3 Departmental statement

Table A3 DTESB's performance statement, 2014–15

	Notes	2014–15 target	2014–15 estimated actual	2014–15 actual
Tourism				
Amount of additional capital attracted into tourism investment	1	\$25 million	\$150 million	\$150 million
Percentage of applications for the Aviation Attraction Investment Fund evaluated within nine working days	2	90%	90%	100%
Percentage of cross-agency tourism project milestones delivered on schedule and on budget	3	80%	81%	89%
Office of Commonwealth Games Delivery				
Level of Commonwealth Games Federation's satisfaction with preparedness for GC2018	4	Satisfied	Satisfied	Satisfied
Business Online Services				
Estimated value of efficiency savings by businesses assisted	5, 6	\$12 million	n/a	n/a
Estimated value of costs avoided by businesses	5, 6	\$70 million	n/a	n/a
Percentage of overall customer satisfaction with the usefulness of online services	7	80%	80%	81%

Variance reporting

1. There is strong investor interest in developing infrastructure and products in response to the growing number of visitors from Asia and the domestic market's reaction to initiatives driven by the *Queensland drive tourism strategy 2013–2015*. Although there is only gradual and uneven improvement in the global and domestic economies, good results in investment attraction over the last 2 years have resulted in the target being increased for 2015–16.
2. All applications were evaluated within nine working days. The importance of attracting additional investment meant applications were processed as a matter of priority so that all were evaluated within or under the standard.
3. Delivery against this measure was above target due to effective engagement and coordination across contributing agencies.
4. The assessment of satisfaction is undertaken by a comprehensive external assessment of progress against an extensive list of requirements compiled from the experience of previous Games and the host city bid proposal and schedules. The assessment is made by the international oversight body of the CGF. This service standard is shared by GOLDOC, which is responsible for planning the operational aspect of the event and DTESB, which is responsible for coordinating the necessary infrastructure and government services to support GC2018. The estimated actual is the actual result of assessment by CGF done in June 2015.
5. The 2014–15 SDS indicated that these standards were reviewed to determine if it was still appropriate to measure these standards, given the significant increase in the number and variety of online services available combined with the ongoing rapid growth in customer usage of the BIP. The outcome of the review was the development and trialling of the CII. A comprehensive customer survey used to measure these two standards was then refocused to measure the CII.
6. The 2014–15 estimated actual and actual are not available, as the survey was not conducted this financial year. The cost of developing a survey to measure both current and new measures was excessive.
7. Customer satisfaction will be incorporated in the new CII from 2015–16. Customer satisfaction is one of three elements—customer awareness, customer experience and customer satisfaction—that are measured by the CII. This approach determines customer value by assessing the customer's perception of the usefulness and importance of the benefits received from the online business services. The approach better enables the targeting of service improvement based on direct customer feedback. It incorporates both qualitative data captured through direct customer complaints and complements feedback mechanisms, customer focus groups and observations, and data from various quantitative data sources.

Appendix 4 Legislation administered

The public business of the Queensland Government is divided among its ministers. Each ministerial portfolio carries particular responsibilities, including the administration of relevant legislation.

DTESB administered the following legislation for the Minister for Tourism, Major Events, Small Business and the Commonwealth Games during 2014–15. The department was established under Administrative Arrangements Order (No. 3) 2012 on 3 April 2012.

Table A4 Legislation administered by DTESB, 2014–15

Legislation
<i>Tourism and Events Queensland Act 2012</i>
<i>Traveller Accommodation Providers (Liability) Act 2001</i>
<i>Commonwealth Games Arrangements Act 2011</i>
<i>Major Events Act 2014</i>

The *Major Events Act 2014* commenced on 1 January 2015. It repealed and replaced the *Motor Racing Events Act 1990*.

Appendix 5 Compliance checklist

Table A5 Compliance checklist, 2014–15

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister	ARRs—section 8	3
Accessibility	Table of contents	ARRs—section 10.1	1–2
	Glossary		80
	Public availability	ARRs—section 10.2	Inside front cover
	Interpreter service statement	<i>Queensland Government language services policy</i>	Inside front cover
	Copyright notice	ARRs—section 10.3 <i>Copyright Act 1968</i>	Inside front cover
	Information licensing	ARRs—section 10.4 <i>Queensland Government Enterprise Architecture—information licensing</i>	Inside front cover
General information	Introductory information	ARRs—section 11.1	5–6
	Agency role and main functions	ARRs—section 11.2	7–11, 77, inside back cover
	Operating environment	ARRs—section 11.3	5–6, 8–11
	Machinery-of-government changes	ARRs—section 11.4	n/a
Non-financial performance	Government's objectives for the community	ARRs—section 12.1	16–17
	Other whole-of-government plans and specific initiatives	ARRs—section 12.2	27–28, 31–32
	Agency objectives and performance indicators	ARRs—section 12.3	18–33
	Agency service areas and service standards	ARRs—section 12.4	8, 9, 18, 24–29, 76
Financial performance	Summary of financial performance	ARRs—section 13.1	20–21
Governance—management and structure	Organisational structure	ARRs—section 14.1	8–9, 12
	Executive management	ARRs—section 14.2	13–15
	Related entities	ARRs—section 14.3	74
	Government bodies	ARRs—section 34.4	75
	<i>Public Sector Ethics Act 1994</i>	<i>Public Sector Ethics Act 1994</i> (section 23 and schedule) ARRs—section 14.5	34
Governance—risk management and accountability	Risk management	ARRs—section 15.1	36–37, 39
	External scrutiny	ARRs—section 15.2	38
	Audit committee	ARRs—section 15.3	36–38
	Internal audit	ARRs—section 15.4	37–38
	Information systems and recordkeeping	ARRs—section 15.5	40

(continued)

Table A5 Compliance checklist, 2014–15 (continued)

Summary of requirement		Basis for requirement	Annual report reference
Governance—human resources	Workforce planning and performance	ARRs—section 16.1	42–43
	Early retirement, redundancy and retrenchment	<i>Directive no.11/12: early retirement, redundancy and retrenchment</i>	43
		ARRs—section 16.2	
Open data	Open data	ARRs—section 17	40
Financial statements	Certification of financial statements	FAA—section 62	71
		FPMS—sections 42, 43 and 50	
		ARRs—section 18.1	
Independent auditors report	FAA—section 62	72–73	
	FPMS—section 50		
	ARRs—section 18.2		
Remuneration disclosures	<i>Financial reporting requirements for Queensland Government agencies</i>	58–60	
	ARRs—section 18.3		

Notes:

FAA—*Financial Accountability Act 2009*

FPMS—*Financial and Performance Management Standard 2009*

ARRs—*Annual report requirements for Queensland Government agencies: requirements for the 2014–2015 reporting period*

Abbreviations

Term	Definition
AAIF	Attracting Aviation Investment Fund
ABA	Australian Business Account
ABLIS	Australian Business Licence and Information Service
ARC	Audit and Risk Committee
ARRs	<i>Annual report requirements for Queensland Government agencies</i>
BIP	business and industry portal
BOS	Business Online Solutions
CGF	Commonwealth Games Federation
CII	customer impact index
COAG	Council of Australian Governments
CoCom	(CGF) Coordination Commission
DAF	Department of Agriculture and Fisheries
DNRM	Department of Natural Resources and Mines
DSD	Department of State Development
DTESB	Department of Tourism, Major Events, Small Business and the Commonwealth Games
eDRMS	electronic document and records management system
EHP	Department of Environment and Heritage Protection
EMG	Executive Management Group
FAA	<i>Financial Accountability Act 2009</i>
FPMs	Financial and Performance Management Standard 2009
GC2018	Gold Coast 2018 Commonwealth Games
GOLDOC	Gold Coast 2018 Commonwealth Games Corporation
ICT	information and communication technology
ISC	Information Steering Committee
NPSR	Department of National Parks, Sport and Racing
QAO	Queensland Audit Office
QGIAS	Queensland Government Internal Audit Service
QPP	Queensland Planning Provisions
QSBAC	Queensland Small Business Advisory Council
QTIC	Queensland Tourism Industry Council
RTRAC	Red Tape Reduction Advisory Council
SDS	Service Delivery Statements
TDDI	Tourism Demand Drive Infrastructure
TEQ	Tourism and Events Queensland
WHS	work health and safety

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Regional offices

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