

## Compliance Checklist - Queensland College of Teachers Annual Report 2009

FAA *Financial Administration and Audit Act 1977*

FMS *Financial Management Standard 1997*

ARGs *Annual Reporting Guidelines for Queensland Government Agencies*

| Summary of Requirement  | Basis for Requirement   | Annual Report Reference                               |                               |
|---|---|---|-------------------------------|
| <b>Accessibility</b> <ul style="list-style-type: none"> <li>• <b>Table of Contents</b></li> <li>• <b>Glossary</b></li> </ul>  | ARGs – section 8.1  | p. 5<br>pp. 82 - 83                                   |                               |
|   | <ul style="list-style-type: none"> <li>• <b>Public Availability</b></li> </ul>                                    | FMS – section 95 (1) (i)                              | p. 2                          |
|   | <ul style="list-style-type: none"> <li>• <b>Interpreter Service Statement</b></li> </ul>                          | <i>Queensland Government Language Services Policy</i> | p. 2                          |
|   | <ul style="list-style-type: none"> <li>• <b>Copyright Notice</b></li> </ul>                                       | <i>Copyright Act 1968</i>                             | p. 2                          |
| <b>Letter of Compliance</b> <ul style="list-style-type: none"> <li>• <b>A letter of compliance from the accountable officer or statutory body to the relevant Minister(s)</b></li> </ul>  | ARGs – section 9  | p. 3  |                               |
| <b>Introductory Information</b> <ul style="list-style-type: none"> <li>• <b>Agency role and main functions</b></li> <li>• <b>Operating environment</b></li> <li>• <b>External Scrutiny</b></li> <li>• <b>Machinery of Government changes</b></li> <li>• <b>Review of proposed forward operations</b></li> </ul>             | FMS – section 95 (1) (a) and (b)<br>ARGs – section 10.3   | pp. 7, 8, 14 & Appendix 1                             |                               |
|   | <ul style="list-style-type: none"> <li>• <b>Operating environment</b></li> </ul>                                  | FMS – section 95 (1) (f), (e), (j)                    | pp. 2, 8 - 46                 |
|   | <ul style="list-style-type: none"> <li>• <b>External Scrutiny</b></li> </ul>                                      | ARGs – section 10.3                                   | N/A                           |
|   | <ul style="list-style-type: none"> <li>• <b>Machinery of Government changes</b></li> </ul>                        | ARGs – section 10.3                                   | N/A                           |
|   | <ul style="list-style-type: none"> <li>• <b>Review of proposed forward operations</b></li> </ul>                  | FMS – section 95 (1) (h)                              | pp. 13 - 14                   |
| <b>Agency Performance</b> <ul style="list-style-type: none"> <li>• <b>Government Objectives for the Community</b></li> <li>• <b>Agency Objectives and Performance Indicators</b></li> <li>• <b>Agency Outputs and Output Performance Measures</b></li> </ul>  | FMS – section 95 (1) (a) and (i)  | p. 14   |                               |
|   | <ul style="list-style-type: none"> <li>• <b>Agency Objectives and Performance Indicators</b></li> </ul>           | ARGs – section 11.5                                   | pp. 14 - 16                   |
|   | <ul style="list-style-type: none"> <li>• <b>Agency Outputs and Output Performance Measures</b></li> </ul>         |   | pp. 11 – 12, 14 – 16, 17 - 46 |
| <b>Summary of Financial Information</b> <ul style="list-style-type: none"> <li>• <b>Summary of financial information</b></li> <li>• <b>Disclosure of Budget v Actual Results</b></li> </ul>   | ARGs – section 12   | p. 42   |                               |
|   | <ul style="list-style-type: none"> <li>• <b>Disclosure of Budget v Actual Results</b></li> </ul>                  | ARGs – section 12.3                                   | <i>Optional</i>               |
| <b>Governance – Management and Structure</b> <ul style="list-style-type: none"> <li>• <b>Organisational Structure</b></li> <li>• <b>Executive Management</b></li> <li>• <b>Related Entities</b></li> <li>• <b>Schedule of Statutory Authorities or Instrumentalities</b></li> <li>• <b>Boards and Committees</b></li> </ul> | FMS – section 95 (1) (f) (iii)  | pp. 36 – 41 & Appendix 2                              |                               |
|   | <ul style="list-style-type: none"> <li>• <b>Executive Management</b></li> </ul>                                   | FMS – section 95 (1) (f) (iii)                        | p. 40                         |
|   | <ul style="list-style-type: none"> <li>• <b>Related Entities</b></li> </ul>                                       | FMS – section 96 (1)                                  | N/A                           |
|   | <ul style="list-style-type: none"> <li>• <b>Schedule of Statutory Authorities or Instrumentalities</b></li> </ul> | FMS – section 96 (2)                                  | N/A                           |
|   | <ul style="list-style-type: none"> <li>• <b>Boards and Committees</b></li> </ul>                                  | ARGs – section 13.5                                   | N/A                           |

| Summary of Requirement                                 | Basis for Requirement  | Annual Report Reference   |                          |
|--|--|---|--------------------------|
|  | <ul style="list-style-type: none"> <li>• <b>Public Sector Ethics Act 1994</b><br/>- implementation statement giving details of the action taken during the reporting period</li> </ul> | <i>Public Sector Ethics Act 1994</i><br>(section 23 and Schedule)                                 | p. 46                    |
|  | <ul style="list-style-type: none"> <li>• <b>Whistleblowers Protection Act 1994</b><br/>- public interest disclosures received</li> </ul>   | <i>Whistleblowers Protection Act 1994</i><br>(sections 30 – 31 and Schedule)                      | p. 46                    |
| <b>Governance – Risk Management and Accountability</b> | <ul style="list-style-type: none"> <li>• <b>Risk Management</b></li> </ul>   | FMS – section 95 (1) (k)  | pp. 42 - 43              |
|  | <ul style="list-style-type: none"> <li>• <b>Audit Committee</b></li> </ul>   | ARGs – section 14.2   | pp. 42 – 43 & Appendix 2 |
|  | <ul style="list-style-type: none"> <li>• <b>Internal audit</b></li> </ul>  | ARGs – section 14.3   | p. 42                    |
| <b>Governance – Human Resources</b>                    | <ul style="list-style-type: none"> <li>• <b>Workforce Planning, Retention and Turnover</b></li> </ul>  | FMS – section 95 (1) (f) (iii)  | pp. 44 - 45              |
|  | <ul style="list-style-type: none"> <li>• <b>Voluntary Early Retirement (VER)</b></li> </ul>  | Directive No.11/05 <i>Voluntary Early Retirement (VER)</i>  | p. 45                    |
|  | <ul style="list-style-type: none"> <li>• <b>Retrenchments</b></li> </ul>   | Directive No.10/05 <i>Retrenchment</i>  | p. 45                    |
|  | <ul style="list-style-type: none"> <li>• <b>Initiatives for Women</b></li> </ul>   | ARGs – section 15.4   | N/A                      |
| <b>Governance - Operations</b>                         | <ul style="list-style-type: none"> <li>• <b>Consultancies</b></li> </ul>   | FMS – section 95 (1) (eb)   | Appendix 3               |
|  | <ul style="list-style-type: none"> <li>• <b>Overseas Travel</b></li> </ul>   | FMS – section 95 (1) (ea)   | Appendix 4               |
|  | <ul style="list-style-type: none"> <li>• <b>Information Systems and Recordkeeping</b></li> </ul>   | <i>Public Records Act 2002</i>  | p. 44 - 45               |
|  | <ul style="list-style-type: none"> <li>• <b>Waste Management</b></li> </ul>  | <i>Environmental Protection (Waste Management) Policy 2000, Environmental Protection Act 1994</i> | N/A                      |
| <b>Other Prescribed Requirements</b>                   | <ul style="list-style-type: none"> <li>• <b>Shared Services</b></li> </ul>   | ARGs – section 17.1   | p. 43                    |
|  | <ul style="list-style-type: none"> <li>• <b>Carbon Emissions</b></li> </ul>  | <i>Premier's Statement</i>  | N/A                      |
| <b>Optional Information that may be Reported</b>       | <ul style="list-style-type: none"> <li>• <b>Corrections to Previous Annual Reports</b></li> </ul>  | ARGs – section 18.2   | <i>Optional</i>          |
|  | <ul style="list-style-type: none"> <li>• <b>Freedom of Information</b></li> </ul>  | <i>Freedom of Information Act 1992</i>  | <i>Optional</i>          |
|  | <ul style="list-style-type: none"> <li>• <b>Privacy Policy</b></li> </ul>  | Queensland Government <i>Privacy Policy</i>   | <i>Optional</i>          |
|  | <ul style="list-style-type: none"> <li>• <b>Indigenous Matters</b></li> </ul>  | N/A   | <i>Optional</i>          |
|  | <ul style="list-style-type: none"> <li>• <b>Native Title</b></li> </ul>  | N/A   | <i>Optional</i>          |
| <b>Financial Statements</b>                            | <ul style="list-style-type: none"> <li>• <b>Annual general purpose financial statements</b></li> </ul>   | <i>Financial Reporting Requirements for Queensland Government Agencies</i>                        | 47 - 71                  |

| Summary of Requirement |  | Basis for Requirement  | Annual Report Reference |
|------------------------|--|--|-------------------------|
|                        | <ul style="list-style-type: none"> <li>• <b>Certification of Financial Statements</b></li> </ul> | FAA – sections 39 and 46F  | 69                      |
|                        | <ul style="list-style-type: none"> <li>• <b>Independent Auditor's Report</b></li> </ul>          | FAA - sections 38AA(1) and 46FA(3)   | 70 - 71                 |
|                        | <ul style="list-style-type: none"> <li>• <b>Remuneration Disclosures</b></li> </ul>              | <i>Financial Reporting Requirements for Queensland Government Agencies</i> | Appendix 5              |