

Compliance checklist – annual report

The characteristics of a quality annual report are that it:

- complies with statutory and policy requirements
- presents information in a concise manner
- is written in plain English
- provides a balanced account of performance – the good and not so good.

FAA *Financial Accountability Act 2009* FPMS *Financial and Performance Management Standard 2009*

ARRs *Annual report requirements for Queensland Government agencies*

Summary of requirement		Basis for requirement	Annual report reference
Accessibility	<ul style="list-style-type: none"> • Table of contents • Glossary 	ARRs – section 8.1	P2, 19
	<ul style="list-style-type: none"> • Public availability 	ARRs – section 8.2	P2
	<ul style="list-style-type: none"> • Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 8.3	P2
	<ul style="list-style-type: none"> • Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 8.4	P2
	<ul style="list-style-type: none"> • Government Information Licensing Framework (GILF) Licence 	<i>Government Information Licensing Framework (GILF) QGEA Policy</i> ARRs – section 8.5	n/a
Letter of compliance	<ul style="list-style-type: none"> • A letter of compliance from the accountable officer or statutory body to the relevant Minister(s) 	ARRs – section Error! Reference source not found.	P3
General information	<ul style="list-style-type: none"> • Introductory Information • Agency role and main functions • Operating environment • External scrutiny • Machinery of government changes • Review of proposed forward operations 	ARRs – section 10.1 ARRs – section 10.2 ARRs – section 10.3 ARRs – section 10.4 ARRs – section 10.5 ARRs – section 10.6	P6, 10-13
Non-financial performance	<ul style="list-style-type: none"> • Government objectives for the community 	ARRs – section 11.1	P9
	<ul style="list-style-type: none"> • Other whole-of-government plans / specific initiatives 	ARRs – section 11.2	n/a
	<ul style="list-style-type: none"> • Council of Australian Government (COAG) initiatives 	ARRs – section 11.3	n/a
	<ul style="list-style-type: none"> • Agency objectives and performance indicators 	ARRs – section 11.4	P10-13
	<ul style="list-style-type: none"> • Agency service areas, service standards and other measures 	ARRs – section 11.5	P10-13
Financial performance	<ul style="list-style-type: none"> • Summary of financial performance 	ARRs – section 12.1	P22-54
	<ul style="list-style-type: none"> • Chief Finance Officer (CFO) statement 	ARRs – section 12.2	P20

Summary of requirement	Basis for requirement	Annual report reference	
Governance – management and structure	<ul style="list-style-type: none"> • Organisational structure 	ARRs – section 13.1	P8
	<ul style="list-style-type: none"> • Executive management 	ARRs – section 13.2	P10-13
	<ul style="list-style-type: none"> • Related entities 	ARRs – section 13.3	P6
	<ul style="list-style-type: none"> • Schedule of statutory authorities or instrumentalities 	ARRs – section 13.4	n/a
	<ul style="list-style-type: none"> • Boards and committees 	ARRs – section 13.5	P10-15
	<ul style="list-style-type: none"> • Public Sector Ethics Act 1994 	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule) ARRs – section 13.6	n/a
Governance – risk management and accountability	<ul style="list-style-type: none"> • Risk management 	ARRs – section 14.1	P10-13
	<ul style="list-style-type: none"> • Audit committee 	ARRs – section 14.2	P10-13
	<ul style="list-style-type: none"> • Internal Audit 	ARRs – section 14.3	P10-13
Governance – human resources	<ul style="list-style-type: none"> • Workforce planning, attraction and retention 	ARRs – section 15.1	P7
	<ul style="list-style-type: none"> • Early retirement, redundancy and retrenchment 	<i>Directive No.17/09 Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	P7
	<ul style="list-style-type: none"> • Voluntary Separation Program 	ARRs – section 15.3	P7
Financial statements	<ul style="list-style-type: none"> • Certification of financial statements 	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 16.1	P41, 52
	<ul style="list-style-type: none"> • Independent Auditors Report 	FAA – section 62 FPMS – section 50 ARRs – section 16.2	P42-43, 53-54
	<ul style="list-style-type: none"> • Remuneration disclosures 	<i>Financial Reporting Requirements for Queensland Government Agencies</i> ARRs – section 16.3	P33-35
Disclosure of additional information	<ul style="list-style-type: none"> • Additional information to be reported online 	ARRs – section 17	online