



GOVERNMENT HOUSE  
QUEENSLAND

OFFICE OF THE GOVERNOR  
ANNUAL REPORT 2023 - 2024

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[www.govhouse.qld.gov.au](http://www.govhouse.qld.gov.au)

**Annual report:**

[www.govhouse.qld.gov.au/  
office-of-the-governor/news-publications/  
annual-reports.aspx](http://www.govhouse.qld.gov.au/office-of-the-governor/news-publications/annual-reports.aspx)

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**Aim of Report**

The Office of the Governor Annual Report 2023-24 is an integral part of the Office of the Governor's Corporate Governance Framework and describes the achievements, performance, outlook and financial position of the Office for the financial year. The Annual Report is a key accountability document and the principal way in which the Office reports on activities and provides a full and complete picture of its performance to Parliament and the wider community.

The Report details the objectives, activities, and performance of the Office during the period 1 July 2023 to 30 June 2024 and includes information which illustrate the many activities the Office undertakes to provide executive, personal, administrative and logistical support to the Governor and to manage the Government House Estate.

The Office of the Governor is committed to providing an accessible service to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the Annual Report, please contact us on telephone (07) 3858 5700 and we will arrange an interpreter to effectively communicate the Report to you.





GOVERNMENT HOUSE  
QUEENSLAND

The Honourable Steven Miles MP  
Premier of Queensland  
PO Box 15185  
CITY EAST QLD 4002

Dear Premier,

I am pleased to submit for presentation to the Parliament the Annual Report 2023-2024 and financial statements of the Office of the Governor.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*; and
- the detailed requirements set out in the annual report requirements for Queensland Government agencies.

A checklist outlining the annual reporting requirements is provided on page 42 of this annual report.

A handwritten signature in black ink, appearing to be 'Yolande Yorke', written in a cursive style.

**Ms Yolande Yorke**  
Acting Official Secretary

13 September 2024



# *Table of Contents*

---

2

## *Official Secretary's Summary*

Year in Review  
Outlook for 2023-24

---

4

## *Office Overview*

Corporate Objectives

---

6

## *Corporate Governance*

Management Structure  
Management Processes  
Measuring Corporate  
Governance Effectiveness

---

08

## *Executive Team*

---

10

## *Report on Performance*

Constitutional and Legal  
Ceremonial  
Civic Duties and  
Community Engagement  
Government House and  
Estate Preservation  
Corporate Governance  
and Management  
Promoting Queensland

---

16

## *Financial Overview*

Expenditure 2023-24  
Consultancies  
Overseas Travel  
Public Liability  
2023-24 Statement of Assurance

---

18

## *Financial Statements*

Statement of Comprehensive Income  
Statement of Financial Position  
Statement of Changes in Equity  
Statement of Cash Flows  
Notes to and Forming Part of the  
Financial Statements 2023-24  
Management Certificate  
Independent Auditor's Report

---

42

## *Compliance Checklist*

# Official Secretary's Summary



*Ms Yolande Yorke*  
*Acting Official Secretary*



## YEAR IN REVIEW

**During 2023-24, the Governor completed her second full year in the Vice-Regal role, and in May 2024 reached the half-way mark of her five-year term. During the 12 months under review, the Office of the Governor provided Her Excellency with timely, comprehensive, and high-quality support for a diverse range of Vice-Regal activities undertaken throughout Queensland and during one official overseas visit.**

In 2023-24, the Office supported the Governor's participation in 130 constitutional, 67 ceremonial and 628 community events for a total of 825 activities undertaken by Her Excellency.

## Opening Government House and Estate

The Office continued to manage an enhanced level of public access to Government House and its Estate, which has been a priority for Her Excellency since beginning her Vice-Regal term. A total of 22,859 visitors to Government House was recorded in 2023-24 across a series of events including Open Day, Picnic Days, Christmas Lights display, community health and wellbeing events, and a program of guided tours. In a 2024 survey, visitors on guided tours of Government House and the Fernberg Estate rated their experience at an average of 4.9 on a scale of 5.0.

## Regional Travel

During the year in review, the Office organised and managed the Governor's visits to 75 locations in regional, rural, and remote areas of the State from Mundubbera and Mossman to Mapoon, Barcaldine, and Julia Creek. These visits are in line with Her Excellency's commitment to visiting Queenslanders where they live and provided opportunities for her to support, celebrate, unify and listen to Queenslanders right across the State.

## Health Facility Visits

The Office assisted the Governor to make further inroads into fulfilling her pledge to visit all public hospitals and other public health facilities during her term of office. Her Excellency visited 29 health centres in 2023-24 in both larger urban areas and in small centres including Lockhart River, Burketown, Biggenden, and Quilpie. During these visits, the Governor spoke with staff and thanked them for their dedication to the health of their communities.

## NAIDOC Week

The Office supported the Governor's celebration of NAIDOC Week in July 2023 which included the first ever NAIDOC Fashion Parade held at Government House, showcasing the talents of Indigenous designers, artists, artisans, and models, and acknowledging the unique vibrancy, beauty, and significance of Indigenous creative expression. The parade was livestreamed, and the Governor hosted a reception to mark the occasion and NAIDOC Week more generally.

## Promoting Queensland

In May 2024, the Governor undertook a five-day visit to China to promote Queensland's trade and investment interests and celebrate the 35th anniversary of the Queensland-Shanghai Sister State relationship. Her Excellency also hosted functions at Government House to honour the State's producers, agricultural sector, and exporters. In the same period, Her Excellency met with 18 senior foreign diplomatic and consular representatives at Government House.

## Enhancing Efficiency and Productivity

In 2023-24, an external consulting firm was engaged to lead a review of the governance arrangements of the Office, including the current governance model, corporate governance framework, Office structure, and effective work practices to enhance the recruitment and retention of skilled staff. The review found that the Office's current governance model was delivering high quality support but that there were opportunities to build a more sustainable, modern organisation. Implementation of the review recommendations has commenced and will continue into 2024-25.



## YEAR IN REVIEW SNAPSHOT

22,859

*Visitors to the Estate*

825

*Total Number of Constitutional,  
Ceremonial and Civic Events Attended*

328

*Recipients Presented with  
Australian Honours and Awards  
at Investiture Ceremonies*

75

*Regional Centres Visited*

29

*Public Hospitals and Health  
Centres Visited*



## OUTLOOK FOR 2024-25

In 2024-25, Her Excellency will commence the fourth year of her five-year term in the Vice-Regal role. During that time, the Office will continue to focus on support for Her Excellency's constitutional, ceremonial and community activities including the priorities set out by the Governor at the beginning of her tenure by:

- ❖ Providing support for Her Excellency's constitutional role in the State Election scheduled for 26 October 2024 including the issuing of a proclamation dissolving the Parliament of Queensland, issuing a writ for the election, monitoring election results, inviting the formation of a government, swearing-in Ministers, and officially opening the 58th Queensland Parliament;
- ❖ Continuing to support the Governor's extensive regional visit program, including to First Nations communities, to ensure that as many Queenslanders as possible have the opportunity to engage with Her Excellency;
- ❖ Continuing to facilitate further progress towards the Governor's goal of visiting every public hospital in Queensland during her tenure, building on the 79 health centres visited as of the end of this reporting period;
- ❖ Maintaining the enhanced level of public access to the Estate by organising and managing Open Days and other events including community bushland walks that further encourage public participation and promote active lifestyles;
- ❖ Maintaining sustainability policies and practices that use resources more efficiently, minimise waste, and maximise recycling; and
- ❖ Maintaining a focus on improvements in business processes and systems that enhance productivity and the operational efficiency of the Office including further implementation of recommendations of the external governance review conducted in 2023-24.

# Office Overview



*The Office of the Governor is a non political, independent entity established to provide executive, personal, administrative and logistical support for the Governor's constitutional, ceremonial and community responsibilities. The Office of the Governor contributes directly to the maintenance of a stable and effective government in Queensland through responsive and professional support that enables the Governor to undertake constitutional responsibilities as the representative of the Head of State.*

*The Office also manages the heritage-listed Government House Estate in Brisbane in partnership with the Queensland Department of Housing, Local Government, Planning and Public Works.*



## CORPORATE OBJECTIVES

The corporate objectives of the Office of the Governor reflect the six central goals of the Office's Strategic Plan 2023-27, which is published on the Government House website.

### ♦ **Constitutional and Legal**

Provide executive support and advice that enables the Governor and Acting/Deputy Governors to fulfil the constitutional and legal duties of office including presiding over the Executive Council, providing messages of recommendation to Parliament and Royal Assent to Bills, swearing in Ministers of State and members of the Executive Council, issuing writs for elections, undertaking the role of Administrator of the Commonwealth, and considering petitions for the Royal Prerogative of Mercy.

In 2023-24, the Office achieved 100 per cent client satisfaction with its provision of executive, logistical, administrative, hospitality and personal support to the Governor and spouse.

### ♦ **Ceremonial Support**

Support the Governor's ceremonial role by coordinating and delivering Investiture Ceremonies in Brisbane and regional Queensland, and support the Governor's participation in military and other commemorative events, the opening of Parliament, and a range of other celebratory and commemorative occasions in the community.

### ♦ **Civic Duties and Community Engagement**

Manage and facilitate the Governor's program of engagements throughout the State including community functions, public access days at Government House, travel to regional and remote areas including for significant civic events, support for communities in times of adversity, Vice-Regal support for patronage and other community organisations, preparation of materials that enhance public understanding of the Governor's role, and supporting the Governor's strategic priorities including visiting public health facilities, engaging with First Nations communities, and promoting active lifestyles and literacy.

In 2023-24, the Governor visited 75 regional Queensland locations against a goal of 45. Government House recorded more than 22,000 visitors during the year in review.



#### ♦ **Promoting Queensland**

Support the Governor in engaging with domestic and international stakeholders at Government House, across Queensland, and overseas, to promote Queensland's export, investment, research, cultural and other interests, and in promoting and supporting Queensland products and industry sectors through the sourcing of local goods and services used at Government House.

In 2023-24, the Office organised and managed a five-day overseas visit to China during which the Governor participated in activities promoting Queensland's interests including the celebration of a milestone anniversary of an important Sister-State relationship. Ninety-nine per cent percent of food and wine served to guests at Government House during the reporting period was sourced from Queensland.

#### ♦ **Corporate Governance and Management**

Continue to improve the Office's capability, performance, accountability, and value for money through maintenance of effective corporate management and financial policies, processes and systems including training programs and technological solutions designed to enhance service delivery.

An external review of the Office's governance arrangements was conducted in the 2023-24. The review found that the Office was delivering high-quality support to the Governor, and made recommendations to further improve the governance model. Implementation of these recommendations commenced in the period under review.

In 2023-24, the Office provided staff with Cultural Awareness Training facilitated by Uncle Wayne Fossey-Johnson.

#### ♦ **Government House and Estate Preservation**

As custodian of Government House, the Office acts to conserve, maintain, and present to guests and visitors the Estate's high heritage-value buildings, landscaped gardens and extensive bushland areas, implement and promote sustainability initiatives throughout the Estate, and provide safety and security for the Governor, spouse, employees and assets.

A visitor survey conducted in 2023-24 scored the experiences of visitors on guided tours of the House and estate at 4.9 on a scale of 5.0.



# Corporate Governance

**The Office of the Governor maintains and regularly updates its Corporate Governance Framework, which guides the Office’s planning and decision-making, management policies and standards, organisational structure and processes for monitoring, evaluation, and reporting.**

The Framework:

- ❖ Establishes a management structure;
- ❖ Sets out management policies and processes; and
- ❖ Promotes continuous improvement by reviewing and measuring the outcomes of the implementation of the framework.

## MANAGEMENT STRUCTURE

As at 30 June 2024, the Office employed 50 full-time staff across executive, professional, administrative, and operational bands.

The Official Secretary is the Office of the Governor’s Chief Executive and accountable officer in accordance with the Financial Accountability Act of 2009. The Office employs a Chief Financial and Governance Officer and appoints a Head of Internal Audit.

A management team and a number of committees with specific responsibilities support the Official Secretary:

- ❖ The Executive Team is the Office’s strategic agenda-setting and decision-making body;
- ❖ The Internal Audit and Risk Management Committee, chaired by the Deputy Official Secretary, provides advice on the efficiency and effectiveness of internal controls, implementation of audit recommendations, and risk management processes.
- ❖ The Leadership Team, comprising managers who provide specialist knowledge and guidance on the Office’s key delivery areas (Executive and Corporate, Strategic Program and Protocol, Communications and Media, Facilities and Operations, Hospitality Services) and who represent the views of staff at meetings, contribute to strategic decision-making, and communicate decisions and other information to their teams;
- ❖ The Operations Committee, responsible for overseeing workplace health and safety projects, contracts and suppliers, asset management, and sustainability initiatives;

- ❖ The Operations Co-ordinating Committee, which facilitates delivery of the Governor’s and spouse’s forward program;
- ❖ The Consultative Committee, whose role includes consultation on issues affecting employees and provides a mechanism for management and the Together Union to identify and discuss issues and oversee industrial relations obligations; and
- ❖ Project-specific working groups and sub-committees that are established, when needed, to work through major strategic and operational issues relevant to the day-to-day functioning of the Office.

## MANAGEMENT PROCESSES

The Office of the Governor's management processes underpin effective corporate governance and include the following:

### Planning

- ❖ Strategic Plan – the Office's purpose, vision, and long-term objectives;
- ❖ Operational Plan – the program of business unit activities that delivers the objectives of the Strategic Plan;
- ❖ Specific Plans – for example the Business Continuity Plan and the Asset Management Framework; and
- ❖ Collaborative Plans – those developed and delivered in partnership with external partners such as the Department of Housing, Local Government, Planning and Public Works.

### Performance Management and Evaluation

- ❖ Monitoring monthly performance outcomes against the operational strategies pursued under the Strategic Plan and Operational Plan;
- ❖ Overseeing major contracts by the Operations Committee;

- ❖ Implementing, reviewing, and updating standard operating procedures across work divisions;
- ❖ Assessing and reviewing risk and identifying opportunities for improvement via the Annual Audit Plan; and
- ❖ Project evaluation and reporting.

### Resources Management

- ❖ Policies, guidelines, and procedures for managing human, financial and information resources;
- ❖ Monthly/quarterly budget reports;
- ❖ Annual organisational capability training plan;
- ❖ Asset management through an assets register including a heritage assets and acquisitions framework; and
- ❖ Record-keeping operating procedures.

## MEASURING CORPORATE GOVERNANCE EFFECTIVENESS

The Office measures the impact of its Corporate Governance Framework and facilitates ongoing improvements using the following performance processes and standards:

- ❖ Regularly reviewing and updating policies, systems and operating procedures;
- ❖ Ensuring that staff complete organisational capability training every year;
- ❖ Formalising risk management procedures including reviewing the Internal Audit and Risk Management committee;
- ❖ Mitigating risks identified during internal and external audits;
- ❖ Complying with the requirements of the Financial Accountability Act 2009 and Financial and Performance Management Standard 2019;
- ❖ Monitoring compliance with workplace health and safety regulatory frameworks that seek to prevent injuries, and managing any WorkCover claims; and
- ❖ Monitoring monthly performance outcomes against the operational strategies pursued under the Strategic Plan and Operational Plan.



# Executive Team

The Executive Team is the Office's strategic agenda-setting and decision-making body.

During 2023-24, membership of the Executive Team comprised:

Official Secretary:

- ❖ Mrs Kate Hastings MAICD (1 July – 7 September 2023, with contract ceasing 9 December 2023)

Acting Official Secretary:

- ❖ Ms Yolande Yorke (8 September 2023 - 30 June 2024)
- ❖ Ms Kerri Neuendorf (6 October 2023 - 21 February 2024)

Deputy Official Secretary:

- ❖ Ms Yolande Yorke (1 July - 7 September 2023)

Acting Deputy Official Secretary:

- ❖ Ms Kerri Neuendorf (21 August – 5 October 2023 and 22 February – 15 March 2024)
- ❖ Mr Scott Allen (6 October 2023 – 21 February 2024 and 16 March – 30 June 2024)

Chief Financial and Governance Officer:

- ❖ Mr Gavin Kelly CPA

## **Mrs Kate Hastings**

As Official Secretary, Mrs Hastings was the Governor's senior adviser and is the designated accountable officer within the Office of the Governor. Mrs Hastings has a background in international diplomatic and consular work and in public strategy, policy and administration at federal, State local government levels. Mrs Hastings resigned as Official Secretary in December 2023.

## **Ms Yolande Yorke**

During the year, Ms Yolande Yorke filled the roles of both Acting Official Secretary and Deputy Official Secretary. Ms Yorke was appointed to the position of Deputy Official Secretary in April 2021. While in the role, Ms Yorke was responsible to the Official Secretary for the corporate, hospitality, administrative and operational activities of the organisation. Ms Yorke held senior executive positions in several Queensland Departments prior to her appointment as Deputy Official Secretary, including the Department of Justice and Attorney General and the Department of Community Safety.

## **Ms Kerri Neuendorf**

Ms Kerri Neuendorf was appointed Acting Deputy Official Secretary in August 2023. Prior to her appointment, Ms Neuendorf held strategic policy and administrative roles at managerial level in the Queensland Department of Premier and Cabinet including Manager of Constitutional Services and Acting Director of the Office of Associate Director, Governance and Engagement.

## **Mr Scott Allen**

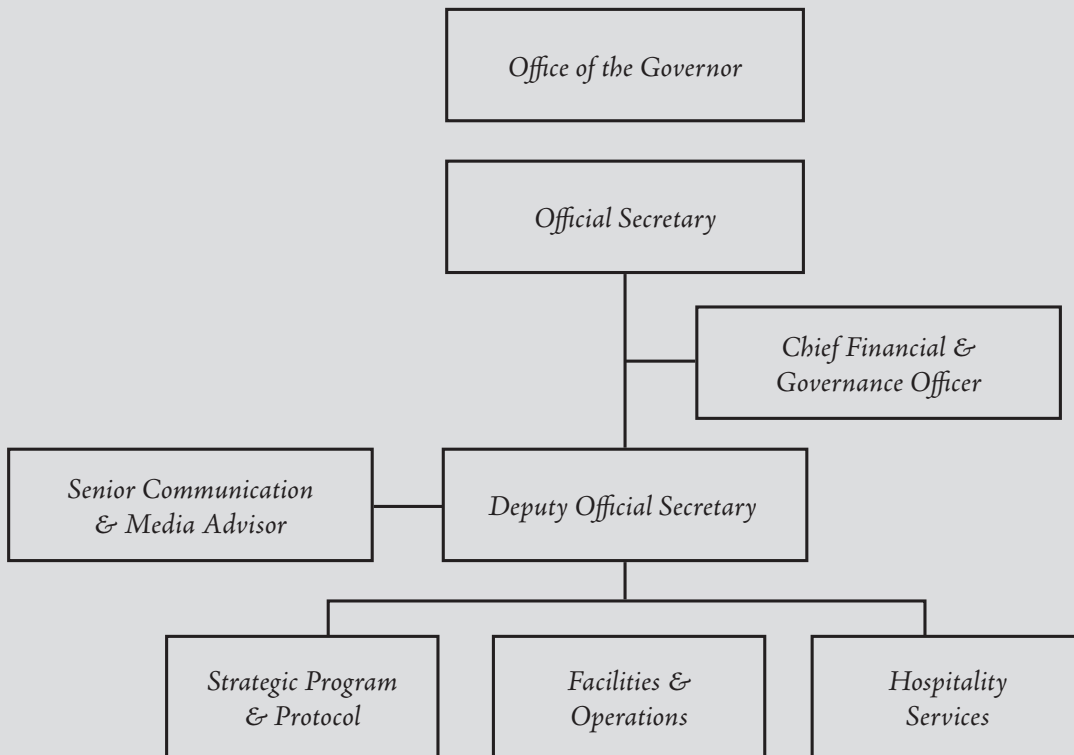
Scott Allen joined the Office of the Governor as Facilities and Operations Manager in April 2010 and was appointed Acting Deputy Official Secretary to the Governor in October 2023. Prior to joining the Office of the Governor, Mr Allen served in the Australian Army – Infantry Corps for 22 years. During this time, he saw active service in Somalia, Iraq and East Timor.

## **Mr Gavin Kelly CPA**

Mr Gavin Kelly was appointed as the Chief Financial and Governance Officer in September 2021. Mr Kelly has held several senior finance and executive management positions in both private and not-for profit organisations in Australia.



GOVERNMENT HOUSE  
QUEENSLAND



## WORKFORCE PROFILE

In 2023-24, the Office of the Governor had an establishment of 50 Full-Time Equivalent Staff.

The Office of the Governor values diversity within its workforce and can report the following data:

### Diversity Groups

Women	18
Aboriginal Peoples and Torres Strait Islander Peoples	0
People with Disability	0
Culturally and Linguistically Diverse – Born Overseas	5
Culturally and Linguistically Diverse – Other Language	0
Women in Leadership Roles (SO/SES Level)	<5

# Report on Performance

## CONSTITUTIONAL AND LEGAL

The Queensland Constitution provides that there must be a Governor of Queensland appointed by the Sovereign. The Governor is the personal representative in Queensland of His Majesty King Charles III, who is Queensland's Head of State.

The Governor is authorised and required to do and execute all matters that pertain to the Office of the Governor, according to law.

The powers of the Governor are derived from the Commission of Appointment issued by Her Majesty Queen Elizabeth II in 2001, by the Constitution of Queensland 2001, provisions of the Australia Act 1986 (Cth) and other legislation.

The Governor's primary constitutional responsibilities are ensuring that Queensland enjoys stable government and that the State is governed in accordance with the Queensland Constitution. In carrying out Vice-Regal constitutional and other duties, the Governor does not participate in the political process.

Accordingly, the highest priority of the Office of the Governor is providing expert and timely support to Governors in the discharge of their constitutional duties.

In 2023-24, the Office supported the Governor's constitutional and other duties by preparing and providing advice including briefing documents, liaising with government agencies, and by managing significant logistical, technical, protocol, and other requirements for the following Vice-Regal activities:

- ❖ Presiding over a total of 50 Executive Council meetings in Brisbane and other locations, including virtual meetings of the Council conducted by the Governor from Government House and other locations in the State;
- ❖ Granting Assent to 52 Bills presented by the Legislative Assembly of Queensland, and the signing of 22 Messages for Bills;
- ❖ Swearing in 22 Queensland Government Ministers of State in three ceremonies;
- ❖ Other constitutional functions including issuing writs for two by-elections;
- ❖ In 2023-24, the Office also supported Acting Governors and/or Deputy Governors the Honourable Chief Justice Helen Bowskill, the Honourable Justice David Boddice, the Honourable Justice Martin Burns, the Honourable Justice Jean Dalton, the Honourable Acting Justice Philip Morrison, and the Honourable Justice Debra Mullins AO for a total of 53 days; and
- ❖ The Governor did not act as Administrator of the Commonwealth in the period.

## CEREMONIAL

In 2023-24, the Office of the Governor supported Her Excellency's involvement in officiating at or participating as a senior guest in a range of important ceremonial events in Queensland.

A significant number of these events were military-related, chief among which were commemorations on and around ANZAC Day 2024. The Office provided support for the Governor's attendance and speech at the Schools ANZAC Commemoration, for the Governor's leading role and speech at the Dawn Service, for Her Excellency's taking the salute at the 108th Brisbane ANZAC Day March, and her attendance at an ANZAC Mass at St Stephen's Cathedral. The Governor's Dawn Service speech in 2024 reflected on the meaning of mateship, its continuing influence on Australian values, and its relevance to modern Australia.

In early May 2024, Her Excellency also presented King Charles III Coronation Medals to two Victoria Cross holders, Mr Keith Payne and Mr Daniel Kerrigan, and to Mr Victor Boscoe, holder of the Cross of Valour.

Her Excellency took opportunities while in regional Queensland to join local communities in military commemorations including in Weipa, Rockhampton, Blackall, Gayndah, and Barcaldine. In Warwick, Her Excellency joined the community in marking the centenary of the Warwick War Memorial and in Blackall the Governor unveiled a statue of Sister Greta Towner to honour her dedicated service as an Army Nurse in World War I.

The Office also supported Government House Honorary Aide de Camps when they represented Her Excellency in her absence from Brisbane at commemorations including the 50th Anniversary of the Vietnam Veterans Day Remembrance Service, and the Australian Flying Corps and RAAF Association Bomber Command Commemoration.

The Governor presided over the Investitures of 328 residents of Queensland who received Australian Honours and Awards in 2023-24. These awards were presented at group ceremonies in Brisbane, Townsville, and Cairns, and at one private ceremony, all of which were organised and managed by the Office.

The Office managed the protocol and logistics of formal calls on Her Excellency by 18 senior foreign diplomatic and consular personnel representing countries from Africa, Asia, and Europe, and the Governor's attendance at events marking the Centenary of the Republic of Türkiye, the 78th Anniversary of the founding of the Italian Republic, and the Emperor of Japan's Birthday.

The Office supported the Governor in recognising important anniversaries of organisations and communities throughout Queensland including facilitating her attendance at celebrations marking Nanango's 175th anniversary, the 150th anniversary of Jimbour State School, the 125th anniversaries of the Braille House Library in Brisbane and the Consecration Service at St Mary's Kangaroo Point, the 110th anniversary of Women's College at the University of Queensland, the

centenary of the Theodore Ambulance Station, the 70th anniversary of Blue Care, the 50th anniversary of Philip Bacon Galleries, the 45th anniversary of radio station 4MBS, the 35th anniversary of the Queensland-Shanghai Sister State relationship, and the 20th anniversary of the Queensland Brain Institute.

In addition, the Governor was supported in continuing the long Vice-Regal association with the Royal Queensland Show. Her Excellency officially opened the RNA Show and visited the Show on People's Day, attended the annual Cabinet Dinner, hosted a reception for Queensland Country Life Showgirl State Finalists, and attended the RNA High Tea Fundraiser and the Flower and Garden Education Competition Awards.

## Report on Performance (cont.)

### CIVIC DUTIES AND COMMUNITY ENGAGEMENT

The Office of the Governor supported Her Excellency's substantial level of engagement with communities across Queensland. The Office organised and implemented 628 community events which the Governor hosted or otherwise participated in. For these events, the Office prepared for Her Excellency's consideration 240 speeches, 52 written messages and forewords, and 14 video messages, in addition to 429 congratulatory messages for 100th birthdays and 1211 messages for other significant personal anniversaries.

To facilitate and support the Governor's focus on serving, acknowledging and supporting Queenslanders wherever they live, the Office organised and managed visits to 75 locations in the State including Wondai, Proston, Gayndah, Mundubbera, Eidsvold and Biggenden in the North Burnett, towns in Burke and Quilpie shires, Tara on the Western Downs, Warwick and Stanthorpe on the Southern Downs, the Blackall-Tambo region, Barcaldine, Cloncurry and Julia Creek, Mareeba and Mossman. During a visit to Burketown in August 2023, Her Excellency took the opportunity to thank personnel involved in evacuation and recovery efforts following floods earlier in the year.

In further support of regional Queensland, the Governor hosted two functions at Government House for a total of 14 mayors of regional councils across the State.

Consistent with her pledge at her Swearing-in in November 2021 to travel throughout the State, 'especially to Indigenous communities', Her Excellency, with the support of the Office, visited locations including Weipa, Mapoon, Aurukun, and Lockhart River in the

period in review. During her visits, the Governor was briefed by Mayors and other local government personnel, met with community members, and visited schools to promote the importance of education and literacy.

Further exemplifying her commitment to education and literacy, the Governor participated as a VIP guest at important school events including the 2023 Wavell State High Year 12 Graduation and the 2023 Brisbane Girls' Grammar Speech Day. During her visits to primary schools, including in Lockhart River, Tara, Eidsvold, Julia Creek and Mareeba, Her Excellency promoted the importance of literacy by speaking with and reading to students.

With the support of the Office, the Governor made further substantial inroads into her goal of visiting all State-run hospitals during her tenure. In 2023-24, the Governor visited a further 29 public health facilities in urban, regional, and remote areas of the State to acknowledge the vital work of staff and thank them for their dedication to the wellbeing of their communities. Her Excellency visited hospitals and health centres in locations including Wondai, Mapoon, Lockhart River, Burketown, Jandowae, Mundubbera, Biggenden, Barcaldine, and Julia Creek in addition to hospitals on the Gold Coast and Sunshine Coast. These visits brought the total of public health facilities visited by Her Excellency since November 2021 to 79.

In addition, Her Excellency hosted two 'Pride in Queensland Hospitals' functions at Government House to further honour the work of the State's health professionals and administrators.

The Office managed the planning and logistics of a substantial number of dinners, luncheons, receptions, and other events held at Government House in

2023-24 to honour, acknowledge and advocate for the work of patronage and non-patronage organisations that serve the Queensland community in a wide variety of ways. A total of 5,126 guests attended these events.

In 2023-24, Government House functions marked important occasions for organisations and enhanced the profile of these events. These occasions included NAIDOC Week, International Women's Day, the 2024 ZONTA International Convention, the YMCA Youth Parliament, National Carers Week, Palliative Care Week, Mental Health Week, Bleeding Disorders Awareness Month, World Down Syndrome Day, International Volunteers Day, the launch of the Salvation Army's annual Red Shield Appeal, the Premier's Export Awards, and an Iftar Dinner.

Her Excellency also hosted events that honoured organisations including Yalari, which provides scholarships for Indigenous students in secondary schools, Queensland Ballet, Autism Queensland, the Queensland Youth Orchestras, the Boys' and Girls' Brigades, the Queensland Academy of Arts and Sciences, the Second Chance Program supporting homeless and at-risk women and children, the RSL, the Children's Hospital Foundation, the Queensland Festival of Chamber Music, Diabetes Australia, Autism Queensland, and Foodbank.

In addition, the Governor hosted events honouring Queensland primary producers, the Queensland agricultural industry, University Chancellors, recipients of Australian Honours and Awards, Queensland's literary talent, community sport, and organisations supporting women.

The Office supported Her Excellency to maintain an increased level of public access to Government House that enhanced visitors' awareness of the role of



the Governor and enabled them to enjoy the heritage-listed House, formal gardens and bushland. This was achieved through an Open Day, seven picnic days, six nights of Christmas Lights, five community walks, a Yoga on the Lawn event, and an ongoing program of guided tours attended by community groups, schools, and the general public, facilitated by a team of Government House Volunteer Guides.

In 2023-24, Government House recorded a total of 22, 859 visitors.

The Office continued to assist the Governor in expanding Her Excellency's online presence and reach. In the reporting period, the Governor's online audience grew five per cent on Facebook and three per cent on Instagram. Recognising the importance of digital engagement in supporting strategic objectives, the Office established a full-time Senior Digital and Communications Officer position in January 2024, replacing a part-time contractual arrangement. The Office continued to use X (formerly Twitter) as a record of all Vice-Regal programmed engagements.

## GOVERNMENT HOUSE AND ESTATE PRESERVATION

As the custodian of the Fernberg Estate, the Office of the Governor is committed to maintaining and presenting the Estate's significant heritage value, including its historic buildings, collections, gardens, and bushland. Several initiatives were undertaken in 2023-24 to enhance the cultural and ecological heritage of the Estate while ensuring it remains a welcoming and sustainable environment for all visitors.

In October 2023, the annual nest box audit was conducted, highlighting the importance of artificial nesting and roosting opportunities for wildlife on the estate. The audit revealed that six nest boxes were actively used by squirrel gliders, while another 10 were occupied by Rainbow Lorikeets, Scaley Breasted Lorikeets, and Galahs. In total, 28 out of 32 nest boxes showed evidence of usage, underscoring the success of this initiative in supporting native wildlife.

The horticultural team maintained a high standard of landscape care throughout the year, focusing on significant events such as Open Day, Investiture Ceremonies, Picnic Days, and Community Bushland Walks. A key component of these efforts was the annual spring renovation program, which involved scarifying, coring, and top-dressing the formal lawns and tennis court. These activities resulted in a healthy and resilient grass cover, improved irrigation penetration, and better leveling of the lawns.

The bushland ponds and surrounding gardens were renovated with a variety of native plants and sedges, showcasing the use of native species in landscaped settings. These plantings will not only enhance the aesthetic appeal of the area but also contribute to habitat creation and pond edge stabilisation. Additionally, 1,200 native tube stock plants were planted across the bushland to support the ongoing revegetation of the Estate.

Several projects were completed to enhance the infrastructure and functionality of the Estate. Automated gates and cameras were installed on the Baroona Road entry, providing 24-hour remote control and oversight, thereby improving efficiency through the avoidance of manual staff intervention.

The pool area also underwent improvements with the installation of a motorised pool cover to enhance safety, reduce maintenance requirements and improve energy efficiency.

Other improvements inside the House itself included enhancing capability and storage capacity in the commercial kitchen through the installation of an undercounter fridge and stand-up freezer, purchase of battery-operated cleaning equipment, addition of a Queensland made, custom lectern for improved functionality and an expansion of the ceramics dining range to enhance the guest experience at official functions.

# Report on Performance (cont.)

## CORPORATE GOVERNANCE AND MANAGEMENT

The Strategic Plan 2023-27 guides the Office of the Governor's activities in support of the Governor's role. The Strategic Plan outlines how the effectiveness of the Office's service delivery is measured and monitored. The Strategic Plan establishes the Office's strategic goals and corporate values.

In 2023-24, the Office's management activities and initiatives included the following:

- ❖ Delivered the 2023-24 Operational Plan 2023-24, ensuring alignment with the Strategic Plan's goals, objectives, and values;
- ❖ As part of the revision of the Operational Plan, identified the Office's operational risks (such as those arising from legislative change, natural disasters, or cyber-security incidents) and implemented management processes and controls to maintain operational resilience;
- ❖ Continued implementation and review of management practices to ensure that the Office was well-placed to respond to the changing business environment and the meet the expectations of the Governor and of contemporary Queensland society;
- ❖ The Office received a 100 per cent satisfaction rating for support provided for the Governor's constitutional, legal and ceremonial duties in 2023-24;
- ❖ Reviewed the Corporate Governance Framework, committee memberships, and terms of reference, and implemented a revised Governance Framework that enhanced the alignment of the responsibilities of committees to ensure streamlined oversight of strategic and operational functions;
- ❖ Conducted the Office's annual online staff survey and developed an action plan that continued to build on outcomes from previous years;
- ❖ Continued to maintain and promote independent channels for staff to raise issues and concerns, including an Ethics Officer located in an external organisation and ongoing staff access to the Employee Assistance Program;
- ❖ Provided Cultural Awareness Training facilitated by Uncle Wayne Fossey-Johnson;
- ❖ Provided ongoing staff training and development to enhance the range and depth of employees' skills and ensure that they are well-equipped to deliver their roles;
- ❖ Continued the recognition of service awards scheme for Office staff including three employees recognised for 15 years' service, two for ten years' service, and two for five years' service;
- ❖ Enhanced the public accountability of the Governor's role and extended the Governor's 'virtual' reach through a broad and active online presence, including on social media, and through the provision of video messages in support of patronage organisations and stakeholders;
- ❖ Continued to implement Health and Safety Management System audit recommendations to provide a safe working environment for all employees and visitors to Government House, and to ensure legislative obligations are met;
- ❖ BDO were engaged as the new Head of Internal Audit and undertook a subsequent audit of whole-of-Office procurement processes;
- ❖ Implemented additional elements of the Bushland Management Plan to maintain sensitive stewardship and regeneration of the bushland on the Estate including another survey of the nesting boxes deployed in the grounds;
- ❖ Continued to implement the heritage assets, acquisition and collection framework and the Vernon cultural assets management system;
- ❖ Sustainability Champions were identified within the Office, with the Sustainability Committee overseeing initiatives including the introduction of recycling bins and covers, the standardisation of disposal streams across the Estate to incorporate landfill, recycling and containers for change; and raising awareness to reduce unnecessary printing;
- ❖ Continued to implement rigorous and targeted recruitment practices, comprehensive induction processes, and human resource policies compatible with those in the Queensland public sector;
- ❖ Continued the IT system efficiency program including the introduction of a Business Classification Scheme, enhancing system communication among work units and introducing efficiency modifications in the Customer Relationship Manager system;
- ❖ The Office continued to leverage its relationships with QAGOMA, the State Library of Queensland and the Royal Collections Trust for the ongoing loan and display of artworks; and
- ❖ During the period there were four employee separations – one retirement and three resignations – representing a staff turnover of eight per cent.

## PROMOTING QUEENSLAND

The Office supported a series of initiatives that allowed the Governor to strengthen Queensland's international relationships, to highlight Queensland as an exporter of high-quality goods and services, as an attractive investment destination, and as a source of expertise.

The Office organised the logistics of and managed the Governor's 5-day visit to China in May 2024 which included Shanghai, Guangzhou, Shenzhen, and Hong Kong.

In Shanghai, Her Excellency met with the Mayor and attended the official celebration of the 35th anniversary of the Queensland-Shanghai Sister State relationship. The Governor also visited the Queensland Beef and Wine Showcase in Shanghai and attended a reception in support of Australian beef and lamb products and a luncheon for Queensland alumni working in China.

In Guangzhou, the Governor met with the Vice-Governor of Guangdong, visited the Guangzhou Jinshazhou Hospital, was briefed by the Australian Consul-General in Guangzhou, and attended and delivered a speech at a Friends of Queensland reception.

In a brief visit to Shenzhen, Her Excellency toured the BGI Centre, and in Hong Kong, the Governor visited the Kai Tak Sports Park and the Tea House Theatre.

The Office also supported the Vice-Regal visit to Beef Australia in Rockhampton in May 2024, participating in events that celebrated, highlighted and promoted the high-quality of Queensland beef. These included a Ladies' Lunch for Beef Australia, and a Beef Australia Celebrity Lunch.

During the 12-month period, the Governor hosted dinners to celebrate and promote Queensland's agricultural sector and Queensland producers, and

ensured that visits to fresh food and wine producers were included in her regional visit schedules, including in the North Burnett and Southern Downs regions.

Her Excellency also supported Queensland trade efforts by hosting an afternoon tea at Government House for finalists of the Premier of Queensland's Export Awards.

Dinners, luncheons and other functions at Government House continued to be used as occasions to showcase Queensland products. In the year in review, 99 per cent of food and wine served was sourced from Queensland producers.

# Financial Overview

The Office of the Governor ended the financial year with a net operating result of \$21,000 and a cash position of \$4,774,000. Total appropriation revenue for 2023-24 was \$10,275,000 all of which was provided by Queensland Government appropriations.

Total expenses of the Office increased by 3.3 per cent compared to the previous year, due to salaries and employee related expenses increasing by 14 per cent, and supplies and services decreasing by 20 per cent. Salary and employee related expenses remain the largest expenditure item at \$7,182,000 for the year or 72 per cent of total expenditure.

## EXPENDITURE 2023-24

Operating expenses for 2023-24 are summarised in the graphic. The Office of the Governor's net asset position as at 30 June 2024 was \$4,818,000 (an increase on \$4,656,000 in 2022-23).

## CONSULTANCIES

The Office engaged one Consultant during the year to conduct a strategic review of the Office's governance arrangements. The Office does not engage consultants except for where particular expertise or skills are required, and engaging a consultant is the most cost-effective method of procuring the specialist expertise and skills.

The Queensland Audit Office undertook the independent audit of the Office of the Governor's financial report for 2023-24. The audit report states that the Office of the Governor has complied with its statutory requirements and the financial report has been drawn up to present a true and fair view, in accordance with the prescribed accounting standards for the year 1 July 2023 to 30 June 2024 and of the financial position as at 30 June 2024.

## OVERSEAS TRAVEL

There was 1 period of overseas travel during the year being 26 May 2024 to 1 June 2024.

## PUBLIC LIABILITY

The Office of the Governor continues to maintain liability insurance cover (property and general liability) against insurable risks with the Queensland Government Insurance Fund (QGIF). The current policy cover provided by QGIF, which has few exclusions and no upper limit on claims, covers the Office of the Governor for any legal liability which may ensue as a result of activities conducted by the Office.

## 2023-24 STATEMENT OF ASSURANCE

As required by the *Financial Accountability Act 2009*, the Chief Financial and Governance Officer provides a statement to the accountable officer, the Official Secretary, assuring her of the efficiency, effectiveness and economy of the Office's financial operations and governance. This statement indicated no deficiencies or breakdowns in internal controls which would impact adversely on the financial statements or governance for the year.



- Employee expenses
- Supplies and services
- Depreciation and amortisation
- Other expenses



# *Financial Statements*

## *Table of Contents*

<i>Statement of Comprehensive Income</i>	<i>Statement of Cash Flows</i>
<b>19</b>	<b>22</b>
<hr/>	<hr/>
<i>Statement of Financial Position</i>	<i>Notes to and Forming Part of the Financial Statements</i>
<b>20</b>	<b>23</b>
<hr/>	<hr/>
<i>Statement of Changes in Equity</i>	<i>Management Certificate</i>
<b>21</b>	<b>39</b>
<hr/>	<hr/>
	<i>Independent Auditor's Report</i>
	<b>40</b>
	<hr/>

### **GENERAL INFORMATION**

These financial statements cover the Office of the Governor. The Office of the Governor is a department under the *Financial Accountability Act 2009*.

The head office and principal place of business is:

168 Fernberg Road  
PADDINGTON QLD 4064

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

For information in relation to the Office of the Governor's financial statements, please contact:

Ms Yolande Yorke  
Acting Official Secretary  
Office of the Governor, Queensland

GPO Box 434  
BRISBANE QLD 4001

Telephone: (07) 3858 5700  
Facsimile: (07) 3858 5701  
Email: [govhouse@govhouse.qld.gov.au](mailto:govhouse@govhouse.qld.gov.au)

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

OFFICE OF THE GOVERNOR QUEENSLAND

Statement of Comprehensive Income

For the year ended 30 June 2024

OPERATING RESULT	Notes	2024 Actual \$'000	2024 Original Budget \$'000	Budget Variance* \$'000	2023 Actual \$'000
<b>INCOME</b>					
Appropriation revenue	B1-1	9,834	10,275	(441)	9,456
User charges and fees		31	-	31	31
Services received below fair value		40	-	40	40
<b>Total revenue</b>		<u>9,904</u>	<u>10,275</u>	<u>(370)</u>	<u>9,527</u>
Gain on disposal of assets		-	-	-	32
<b>Total Income</b>		<u>9,904</u>	<u>10,275</u>	<u>(370)</u>	<u>9,560</u>
<b>EXPENSES</b>					
Employee expenses	B2-1	7,182	7,970	(788)	6,285
Supplies and services	B2-2	2,368	2,185	183	2,960
Depreciation and amortisation	C2-1, C3	251	96	155	242
Other expenses	B2-3	82	24	58	73
<b>Total Expenses</b>		<u>9,883</u>	<u>10,275</u>	<u>(391)</u>	<u>9,560</u>
<b>Operating Result for the Year</b>		<u>21</u>	<u>-</u>	<u>21</u>	<u>0</u>
<b>OTHER COMPREHENSIVE INCOME</b>					
<i>Items that will not be reclassified to Operating Result</i>					
Increase/(Decrease) in asset revaluation surplus	C6-2	139	-	139	152
<b>Total for Items that will not be reclassified to Operating Result</b>		<u>139</u>	<u>-</u>	<u>139</u>	<u>152</u>
<b>Total Other Comprehensive Income</b>		<u>139</u>	<u>-</u>	<u>139</u>	<u>152</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u>160</u>	<u>-</u>	<u>160</u>	<u>152</u>

The accompanying notes form part of these statements.

\*An explanation of major variances is included at Note E1. The accompanying notes form part of these statements.

OFFICE OF THE GOVERNOR QUEENSLAND

Statement of Financial Position

As at 30 June 2024

	Notes	2024 Actual \$'000	2024 Original Budget \$'000	Budget Variance* \$'000	2023 Actual \$'000
<b>Current Assets</b>					
Cash and cash equivalents		4,774	1,359	3,415	4,077
Receivables	C1	83	156	(73)	54
Inventories		37	22	15	38
Prepayments		74	28	46	-
<b>Total Current Assets</b>		<b>4,967</b>	<b>1,565</b>	<b>3,402</b>	<b>4,169</b>
<b>Non-Current Assets</b>					
Heritage and cultural	C2	2,459	2,223	236	2,320
Plant and equipment	C2	793	778	15	923
<b>Total Non-Current Assets</b>		<b>3,252</b>	<b>3,001</b>	<b>251</b>	<b>3,243</b>
<b>Total Assets</b>		<b>8,219</b>	<b>4,566</b>	<b>3,653</b>	<b>7,412</b>
<b>Current Liabilities</b>					
Payables	C4	3,223	(228)	3,451	2,635
Accrued employee benefits	C5	179	237	(58)	121
<b>Total Current Liabilities</b>		<b>3,402</b>	<b>9</b>	<b>3,393</b>	<b>2,756</b>
<b>Total Liabilities</b>		<b>3,402</b>	<b>9</b>	<b>3,393</b>	<b>2,756</b>
<b>Net Assets</b>		<b>4,818</b>	<b>4,557</b>	<b>261</b>	<b>4,656</b>
<b>Equity</b>					
Contributed equity	C6-1	2,266	2,267	(1)	2,266
Accumulated surpluses		587	564	23	566
Asset revaluation surplus	C6-2	1,964	1,726	238	1,826
<b>Total Equity</b>		<b>4,817</b>	<b>4,557</b>	<b>260</b>	<b>4,657</b>

The accompanying notes form part of these statements.



OFFICE OF THE GOVERNOR QUEENSLAND

**Statement of Changes in Equity**

*For the year ended 30 June 2024*

Notes	Contributed Equity \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus \$'000	TOTAL \$'000
<b>Balance as at 1 July 2022</b>	2,266	566	1,674	4,505
<b>Operating Result</b>				
Operating result for the year	-	-	-	-
<b>Other Comprehensive Income</b>				
Increase/(Decrease) in asset revaluation surplus	-	-	151	151
<b>Total Comprehensive Income for the Year</b>	-	-	151	151
<b>Balance as at 30 June 2023</b>	<u>2,266</u>	<u>566</u>	<u>1,825</u>	<u>4,657</u>
<b>Balance as at 1 July 2023</b>	2,266	566	1,825	4,657
<b>Operating Result</b>				
Operating result for the year	-	21	-	21
<b>Other Comprehensive Income</b>				
Increase/(Decrease) in asset revaluation surplus	-	-	139	139
<b>Total Comprehensive Income for the Year</b>	-	21	139	160
<b>Balance as at 30 June 2024</b>	<u>2,266</u>	<u>587</u>	<u>1,964</u>	<u>4,817</u>

*The accompanying notes form part of these statements.*

OFFICE OF THE GOVERNOR QUEENSLAND

Statement of Cash Flows

As at 30 June 2024

	Notes	2024 Actual \$'000	2024 Original Budget \$'000	Budget Variance * \$'000	2023 Actual \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<i>Inflows:</i>					
Service appropriation receipts		10,355	10,275	80	11,292
User charges and fees		32	-	32	32
GST input tax credits from ATO		207	-	207	353
GST collected from customers		(25)	-	(25)	6
<i>Outflows:</i>					
Employee expenses		(7,144)	(7,970)	826	(6,243)
Supplies and services		(2,375)	(2,185)	(190)	(2,768)
GST paid to suppliers		(239)	-	(239)	(290)
GST remitted to the ATO		49	-	49	(5)
Other		(39)	(24)	(15)	(32)
<b>Net cash provided by (used in) operating activities</b>	CF-1	<u>819</u>	<u>96</u>	<u>723</u>	<u>2,345</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<i>Inflows:</i>					
Sales of plant and equipment		6	-	6	39
<i>Outflows:</i>					
Payments for plant and equipment		(129)	(64)	(65)	(329)
<b>Net cash provided by (used in) investing activities</b>		<u>(123)</u>	<u>(64)</u>	<u>(59)</u>	<u>(290)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<i>Inflows:</i>					
Equity Injections		-	-	-	-
<i>Outflows:</i>					
Equity withdrawals		-	-	-	-
<b>Net cash provided by (used in) financing activities</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents		697	32	665	2,055
<b>Cash and cash equivalents at beginning of financial year</b>		<u>4,077</u>	<u>1,359</u>	<u>2,718</u>	<u>2,022</u>
<b>Cash and cash equivalents at end of financial year</b>		<u>4,774</u>	<u>1,391</u>	<u>3,383</u>	<u>4,077</u>

NOTES TO THE STATEMENT OF CASH FLOWS

CF-1 Reconciliation of Operating Result to Net Cash Provided by Operating Activities

	2024 \$'000	2023 \$'000
<i>Operating Surplus/(deficit)</i>	21	-
Non-Cash items included in operating result:		
Depreciation and amortisation expense	251	242
Net gains on disposal of plant and equipment	4	(31)
<i>Change in assets and liabilities</i>		
(Increase)/decrease in receivables	(30)	118
(Increase)/decrease in inventories	1	(15)
(Increase)/decrease in prepayments	(74)	28
Increase/(decrease) in payables	588	2,015
Increase/(decrease) in accrued employee benefits	58	(12)
<b>Net Cash Provided / (Utilised) by Operating Activities</b>	<u>819</u>	<u>2,345</u>

The accompanying notes form part of these statements.

SECTION 1 - ABOUT THE OFFICE AND THIS FINANCIAL REPORT

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**A1 BASIS OF FINANCIAL STATEMENT PREPARATION**

**A1-1 GENERAL INFORMATION**

The Office of the Governor ("the Office") is a department for the purposes of the *Financial Accountability Act 2009*.

**A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS**

The Office of the Governor has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2023.

The Office is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flow which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

No new accounting standards were adopted early and/or applied for the first time in these financial statements.

**A1-3 PRESENTATION**

**Currency and rounding**

Amounts included in the financial statements are in Australian dollars and 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 reflects the audited 2022-23 financial statements.

**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 Office 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.

**A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE**

The financial statements are authorised for issue by the Acting Official Secretary and Chief Financial and Governance Officer at the date of signing the Management Certificate.

**A1-5 BASIS OF MEASUREMENT**

Historical cost is used as the measurement basis in this financial report except for the following:

- Heritage and cultural assets are measured at fair value; and
- Inventories held for distribution are measured at cost; adjusted, where applicable, for any loss of service potential.

# OFFICE OF THE GOVERNOR QUEENSLAND

## Notes to the Financial Statements

*For the year ended 30 June 2024*

### SECTION 1 - ABOUT THE OFFICE AND THIS FINANCIAL REPORT

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#### **Historical cost**

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

#### **A1-6 THE REPORTING ENTITY**

The financial statements include all income, expenses, assets, liabilities and equity of the Office. The Office has no controlled entities.

#### **A2 OBJECTIVES OF THE OFFICE**

The Office is responsible for providing executive, administrative, logistical and personal support to the Governor and management of the Government House Estate.

The provision of executive, administrative, logistical and personal support to the Governor enables the Governor to exercise their statutory and constitutional, official and ceremonial, and civic and social duties. As a separate entity, the Office enables the Governor to provide independent, non-political authority to the parliamentary process.

The Office also has a custodial responsibility for the management of the Government House Estate. As the Office is responsible for the provision of a single service as outlined in the above statement, the Statement of Comprehensive Income by major services and the Statement of Assets and Liabilities by major services have not been prepared. The Office is funded for the service it delivers principally by parliamentary appropriations.

## SECTION 2 – NOTES ABOUT OUR FINANCIAL PERFORMANCE

**B1 REVENUE****B1-1 APPROPRIATION REVENUE**

	2024	2023
	\$'000	\$'000
<b>Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result</b>		
Budgeted appropriation revenue	10,275	11,179
Unforeseen expenditure *	80	113
<b>Total appropriation receipts (cash)</b>	<b>10,355</b>	<b>11,292</b>
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	2,563	727
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(3,084)	(2,563)
<b>Appropriation revenue recognised in statement of comprehensive income</b>	<b>9,834</b>	<b>9,456</b>
Variance between original budgeted and actual appropriation revenue	441	1723

**Accounting Policy - Appropriation Revenue**

Appropriations provided under the *Appropriation Act 2023* are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity. During the year there were no Equity adjustments.

\* 2023 as a result of changed Government policy on Superannuation, and increase in Governor's Salary following Remuneration Tribunal determination

\* 2024 as a result of Enterprise Bargaining increases.

SECTION 2 - NOTES ABOUT OUR FINANCIAL PERFORMANCE

**B2 EXPENSES**

**B2-1 EMPLOYEE EXPENSES**

	2024	2023
	\$'000	\$'000
<b>Employee Benefits:</b>		
Wages and salaries	5,480	4,951
Employer superannuation contributions	753	522
Long service leave levy/expense	135	127
Annual leave levy/expense	477	362
<b>Employee Related Expenses:</b>		
Workers' compensation premium	32	27
Fringe Benefits Tax	181	170
Other	124	125
<b>Total</b>	<b>7,182</b>	<b>6,285</b>
	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
Full-Time Equivalent Employees	50	48

**Accounting policy - Wages and salaries**

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates. As the Office expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

**Accounting policy - Annual leave**

Under the Queensland Government's Annual Leave Central Scheme a levy is made on the Office to cover the cost of employees' annual leave (including leave loading and on-costs). The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave are claimed from the scheme quarterly in arrears.

**Accounting policy - Superannuation**

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's QSuper defined benefit plan as determined by the employee's conditions of employment.

Defined contribution plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant EBA or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined benefit plan - 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*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the Office at the specified rate following completion of the employee's service each pay period. The Office's obligations are limited to those contributions paid.

**Accounting policy - Sick leave**

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.

**Accounting policy - Long service leave**

Under the Queensland Government's Long Service Leave Scheme, a levy is made on the Office to cover the cost of employees' long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for long service leave are claimed from the scheme quarterly in arrears.

# OFFICE OF THE GOVERNOR QUEENSLAND

## Notes to the Financial Statements

For the year ended 30 June 2024

### SECTION 2 - NOTES ABOUT OUR FINANCIAL PERFORMANCE

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#### Accounting policy - Workers' compensation premiums

The Office pays premiums to WorkCover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees, but is not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

Key management personnel and remuneration disclosures are detailed in (Note F1).

#### B2-2 SUPPLIES AND SERVICES

	2024	2023
	\$'000	\$'000
Contracted Services	263	438
Household costs	406	567
Administration costs	1,180	1,267
Estate Operations	275	321
Travel <sup>(1)</sup>	245	367
<b>Total</b>	<b>2,368</b>	<b>2,960</b>

#### Disclosure - Travel

(1) 2023: Travel included planned international travel in July/August 2022, and unplanned travel for the Coronation of King Charles III in April/May 2023  
2024: Travel includes planned international travel in May/June 2024.

#### B2-3 OTHER EXPENSES

	2024	2023
	\$'000	\$'000
Queensland Audit Office - external audit fees for audit of the financial statements <sup>(1)</sup>	29	24
Insurance Premiums - QGIF	10	8
Loss on disposal of plant and equipment	3	1
Storage services received free of charge from Queensland State Archives <sup>(2)</sup>	40	40
<b>Total</b>	<b>82</b>	<b>73</b>

#### Audit fees

(1) Total audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial statements are \$28,750 (2022-23: \$24,000).

There are no non-audit services included in this amount.

(2) The corresponding income recognised for the archival storage services provided by State Archives is shown in the Statement of Storage Service Received Free of Charge from Queensland State Archives

## SECTION 3 - NOTES ABOUT OUR FINANCIAL POSITION

**C1 RECEIVABLES**

	2024	2023	
	\$'000	\$'000	
			<b>Accounting policy - Receivables</b>
			Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. There is no real likelihood of impairment or credit risk. Settlement of these amounts is required within 30 days from invoice date.
GST receivable	(1)	(9)	
Annual leave reimbursements	78	92	
Long service leave reimbursements	6	(28)	
<b>Total</b>	<b>83</b>	<b>54</b>	

**C2 PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE****C2-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT**

	Heritage and Cultural		Plant & equipment		Work in Progress		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	2,489	2,320	1,755	1,682	-	-	4,244	4,002
Less: Accumulated depreciation	-	-	(962)	(759)	-	-	(962)	(759)
<b>Carrying amount at 30 June</b>	<b>2,489</b>	<b>2,320</b>	<b>793</b>	<b>923</b>	<b>-</b>	<b>-</b>	<b>3,281</b>	<b>3,243</b>
Represented by movements in carrying amount:							-	
Carrying amount at 1 July	2,320	2,169	923	844	-	-	3,243	3,013
Acquisitions	-	-	129	329	-	-	129	329
Disposals	-	-	(8)	(9)	-	-	(8)	(9)
Transfers	-	-	-	-	-	-	-	-
Depreciation	-	-	(251)	(242)	-	-	(251)	(242)
Net revaluation increments / (decrements) in asset revaluation surplus	139	151	-	-	-	-	139	151
<b>Carrying amount at 30 June</b>	<b>2,459</b>	<b>2,320</b>	<b>793</b>	<b>923</b>	<b>-</b>	<b>-</b>	<b>3,252</b>	<b>3,243</b>



SECTION 3 – NOTES ABOUT OUR FINANCIAL POSITION

---

**C2-2 RECOGNITION AND ACQUISITION**

**Accounting Policy - Recognition**

Basis of capitalisation and recognition thresholds

Items of plant and equipment (including heritage and cultural assets) with a historical cost or other value equal to or exceeding \$5,000 are capitalised in the year of acquisition.

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

The land and buildings of Government House are held in trust by the Minister for Housing, Local Government, Planning and Public Works

**Accounting policy - Cost of Acquisition**

Historical cost is used for the initial recording of all plant and equipment acquisitions. Historical cost is determined as the value given as consideration and costs incidental to the acquisition (such as architects' fees and engineering design fees), plus all other costs incurred in getting the assets ready for use.

**C2-3 MEASUREMENT USING HISTORICAL COST**

**Accounting Policy**

Plant and equipment, is measured at historical cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amounts for such plant and equipment is not materially different from their fair value.

**C2-4 MEASUREMENT USING FAIR VALUE**

**Accounting Policy**

Heritage and cultural assets are measured at fair value as required by Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses where applicable. Heritage and cultural assets are not depreciated.

Use of specific appraisals

Revaluations using independent professional valuer or internal expert appraisals are undertaken at least once every five years. However, if a particular asset class experiences significant and volatile changes in fair value, that class is subject to specific appraisal in the reporting period, after consultation with the Executive Management Group.

The fair values reported by the Office are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs. Materiality is considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case revaluation is warranted).

## OFFICE OF THE GOVERNOR QUEENSLAND

### Notes to the Financial Statements

For the year ended 30 June 2024

## SECTION 3 – NOTES ABOUT OUR FINANCIAL POSITION

---

In 2020-21 the Office undertook a comprehensive revaluation of its heritage and cultural assets. Due to the specialised nature of the collection, the valuation was conducted by two separate valuers. The artworks were valued by MacAulay Partners and all other heritage and cultural assets, including furniture, silver and the heritage motor vehicle were valued by GRC Quantity Surveyors. These appointments were made on the recommendation of the State Valuation Services. In the interim years, in the absence of a suitable index applicable to all of the heritage and cultural assets, the advice of a suitably qualified professional is sought as to whether there has been any material movement in this class of asset. In 2023-24 the Office sought advice from Bruce Heiser Projects on the Artwork, and GRC Quantity Surveyors on the heritage and cultural assets, as a result of their advice the indexation of 6.9% was applied to the Rolls Royce, and indexation rates of between 3.9% and 18.3% was applied to remaining Heritage and Cultural Assets. No valuation movement was recognised for Artwork in the current year.

#### Accounting for Changes in Fair Value

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

**Key Judgement:** The valuers appointed by the Office specialise in the valuation of assets of the type controlled by the Office.

As there is no active market for the heritage assets, certain valuation assumptions had to be made. The fair value of the heritage furnishings and fittings were determined by estimating the cost to reproduce the items including the features and materials of the original items with substantial adjustment to take into account the items' heritage restrictions and characteristics. The heritage motor vehicle was established with reference to the international market. The heritage artworks valuation included a detailed inspection of the artworks and was based on sale prices achieved for artworks of similar quality by the artist, or where there are no recent sales for a particular artist, by an artist of equivalent stature.

### C2-5 DEPRECIATION EXPENSE

#### **Accounting policy**

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

**Key Judgement:** Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the Office.

Separately identifiable components of complex assets are depreciated according to the useful lives of each component, as doing so results in a material impact on the depreciation expense reported.

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

For the Office's depreciable assets, the estimated amount to be received on disposal at the end of their useful life (residual value) is determined to be zero.

#### **Depreciation Rates**

**Key Estimates:** Depreciation rates for each class of depreciable asset (including significant identifiable components):

Plant and Equipment:

Furniture and Fixtures (excluding heritage and cultural)	15.00%
Motor Vehicles	20.00%
Office Equipment	15.00%
Plant and Machinery	9.00 - 20.00%

SECTION 3 - NOTES ABOUT OUR FINANCIAL POSITION

**C2-6 IMPAIRMENT**

**Accounting policy**

Indicators of impairment and determining recoverable amount

All plant and equipment assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Office determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. The asset's recoverable amount is determined as the higher of the asset's fair value less costs to sell and depreciated replacement cost.

Recognising impairment losses

For assets measured at cost, an impairment loss is recognised immediately in the statement of comprehensive income.

Reversal of impairment losses

For assets measured at cost, impairment losses are reversed through income.

**C3 INTANGIBLES AND AMORTISATION EXPENSE**

The Office holds software with a historical cost of \$505,000 that was fully amortised in 2018-19.

**C4 PAYABLES**

	2024	2023	
	\$'000	\$'000	
Sundry Accruals	138	72	<b>Accounting policy - Payables</b> Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured.
Deferred appropriation payable to Consolidated Fund	3,084	2,563	
<b>Total</b>	<u><u>3,223</u></u>	<u><u>2,635</u></u>	

**C5 ACCRUED EMPLOYEE BENEFITS**

	2024	2023	
<b>Current</b>	<b>\$'000</b>	<b>\$'000</b>	
Annual leave levy payable	138	88	<b>Accounting policy - Accrued employee benefits</b> No provision for annual leave or long service leave is recognised in the Office's financial statements as the liability is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 <i>Whole of Government and General Government Sector Financial Reporting</i> .
Long service levy payable	41	33	
<b>Total</b>	<u><u>179</u></u>	<u><u>121</u></u>	

SECTION 3 - NOTES ABOUT OUR FINANCIAL POSITION

---

**C6 EQUITY**

**C6-1 CONTRIBUTED EQUITY**

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the Office. Appropriation for equity adjustments are recognised as contributed equity by the Office during the reporting and comparative years. During the year there have been no equity adjustments.

**C6-2 REVALUATION SURPLUS BY ASSET CLASS**

	<b>\$'000</b>	<b>Accounting policy - Heritage and Cultural Assets</b>
<b>Balance - 1 July 2022</b>	<b>1,674</b>	The asset revaluation surplus represents the net effect of upwards and downwards revaluations of assets to fair value.
Revaluation increment/(decrement)	152	
<b>Balance - 30 June 2023</b>	<b>1,826</b>	
Revaluation increment/(decrement)	139	
<b>Balance - 30 June 2024</b>	<b>1,965</b>	

## SECTION 4 - NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

**D1 FINANCIAL RISK DISCLOSURES****D1-1 RISK ARISING FROM FINANCIAL INSTRUMENTS****Risk exposure**

Financial risk management is implemented pursuant to government and Office of the Governor policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the Office. The Office provides written principles for overall risk management, as well as policies covering specific areas.

The Office's activities expose it to limited financial risks as set out in the following table:

<b>Risk exposure</b>	<b>Definition</b>	<b>Exposure</b>
Credit risk	The risk that the Office may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The Office is exposed to credit risk in respect of its receivables (Note C1). The Office manages credit risk on an ongoing basis by monitoring all funds owed on a timely basis. The Office does not have any past due but not impaired or impaired financial assets.
Liquidity risk	The risk that the Office may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	The Office is exposed to liquidity risk in respect of its payables (Note C4). The Office manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the Office 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 bank account match the expected duration of the various employee and supplier liabilities.

## SECTION 4 - NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

**D1-2 LIQUIDITY RISK - CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES**

The following table sets out the liquidity risk of financial liabilities held by the Office. They represent the contractual maturity of financial liabilities, calculated based on the undiscounted cash flows relating to the liabilities at reporting date.

Financial liabilities	2024				2023			
	Total	Contractual maturity			Total	Contractual maturity		
		< 1 Yr	1 - 5 Yrs	> 5 Yrs		< 1 Yr	1 - 5 Yrs	> 5 Yrs
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Payables	3,223	3,223	-	-	2,635	2,635	-	-
<b>Total</b>	<b>3,223</b>	<b>3,223</b>	-	-	<b>2,635</b>	<b>2,635</b>	-	-

**D2 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE**

All other Australian accounting standards and interpretations with future effective dates are either not applicable to the Office's activities or have no material impact on the Office.

SECTION 5 - NOTES ABOUT OUR PERFORMANCE COMPARED TO BUDGET

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**E1 BUDGETARY REPORTING DISCLOSURES**

This section contains explanations of major variances between the office's actual 2023-24 financial results and the original budget presented to Parliament.

**E1-1 EXPLANATION OF MAJOR VARIANCES - STATEMENT OF COMPREHENSIVE INCOME**

*Appropriation revenue* Actual appropriation revenue was lower than budgeted due to savings as a result of the deferral of \$3.084 million of commitments to 2024/25.

*Employee expenses* Actual employee expenses was lower than budget by \$788,000 due to staff vacancies, and recruitment delays during the year.

**E1-2 EXPLANATION OF MAJOR VARIANCES - STATEMENT OF FINANCIAL POSITION**

*Cash and cash equivalents:* Funds totalling \$3.084 million received during 2022/23 and 2023/24 have been carried forward in line with commitments

*Heritage and cultural assets* Heritage & Cultural Assets have increased in value by \$139,000 in line with the periodic assessment of value.

*Payables* The Payables variance to budget of \$3.451 million is mainly due to the continued carried forward of appropriations commitments (\$3.084 million)

**E1-3 EXPLANATION OF MAJOR VARIANCES - STATEMENT OF CASH FLOWS**

*Appropriation receipts* Increase due to additional funding of \$80,000 received for increased staff costs.

*Employee expenses* Actual employee expenses were \$826,000 lower than budget due to staff vacancies, and recruitment delays during the year.

*Supplies and services* Actual Supplies & Services expenditure were higher than the budgeted amount as result of a unplanned Consultancy \$94,000, and travel costs being \$70,000 higher than anticipated.

SECTION 6 - OTHER INFORMATION

**F1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES**

**Details of key management personnel**

The Office of the Governor is an independent entity that provides executive, administrative and logistical support to enable the Governor to effectively exercise the constitutional powers and responsibilities of office. The autonomous nature of the Office is consistent with the Governor's role to function with political neutrality. As such there is no Minister identified as part of the Office's KMP.

The following details for KMP reflect those departmental positions that had authority and responsibility for planning, directing and controlling the activities of the Office during 2023-24. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Official Secretary	Overall efficient, effective and economical administration of the Office
Deputy Official Secretary	Strategic management of the Governor's program and service delivery
Chief Financial and Governance Officer	Efficient and effective financial administration and governance of the Office

**KMP Remuneration Policies**

Remuneration policy for the Office's KMP is set by the Queensland Public Sector Commission as provided for under the *Public Sector Act 2022* (formerly the *Public Service Act 2008*). Individual remuneration and terms of employment (including motor vehicle entitlements and performance payments if applicable) are specified in employment contracts.

Remuneration expenses for those KMP comprise the following components:

Short-term employee expenses, including:

- salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position;

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 include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

**Remuneration expenses**

The following disclosures focus on the expenses incurred by the Office that is attributable to KMP during the respective reporting periods.

The amounts disclosed are determined on the same basis as expenses recognised in the statement of comprehensive income.

No member of the KMP receives a performance bonus or payment.



OFFICE OF THE GOVERNOR QUEENSLAND

Notes to the Financial Statements

For the year ended 30 June 2024

SECTION 6 - OTHER INFORMATION

2023-24

Position (date resigned if applicable)	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Termination expenses	Total
	Monetary expenses \$'000	Non-monetary benefits \$'000	\$'000	\$'000	\$'000	\$'000
Official Secretary to 9 December 2023	62	4	3	19	52	140
Acting Official Secretary 1 From 8 Sept 2023 - 30 June 2024	222	4	5	26	-	257
Acting Official Secretary 2 From 6 Oct 2023 - 21 Feb 2024	94		2	12	-	108
Deputy Official Secretary to 7 September 2023	31	1	1	8		41
Acting Deputy Official Secretary 1 from 21 Aug 2023 to 5 Oct 2023 and 22 Feb 2024 to 15 Mar 2024	45		1	5		51
Acting Deputy Official Secretary 2 from 5 Oct 2023 to 30 June 2024	121	2	3	16		142
Chief Financial & Governance Officer	148	3	4	19	-	174
<b>Total Remuneration</b>	<b>723</b>	<b>14</b>	<b>19</b>	<b>105</b>	<b>52</b>	<b>913</b>

2022-23

Position (date resigned if applicable)	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Termination expenses	Total
	Monetary expenses \$'000	Non-monetary benefits \$'000	\$'000	\$'000	\$'000	\$'000
Official Secretary	247	-	6	28	-	281
Deputy Official Secretary	196	-	4	21	-	221
Chief Financial and Governance Officer	135	-	3	17	-	155
<b>Total Remuneration</b>	<b>578</b>	<b>-</b>	<b>13</b>	<b>66</b>	<b>-</b>	<b>657</b>

F2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to KMP

There were no transactions with people or entities related to KMP of the Office during 2023-24.

Transactions with other Queensland Government-controlled entities

The Office's primary ongoing sources of funding from Government for its services are appropriation revenue (Note B1-1) and equity injections (Note C6-1), both of which are provided in cash by Queensland Treasury.

The Office receives information technology support services from the Department of the Premier and Cabinet, on a cost recovery basis.

The Office receives other Corporate Services support in relation to payroll and financial systems from the Queensland Parliamentary Services also, on a cost recovery basis.

**SECTION 6 - OTHER INFORMATION**

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**F3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY**

**Changes in accounting policies**

The Office did not change any accounting policies during 2023-24.

**Accounting Standards early adopted for 2023-24.**

No Australian Accounting Standards have been early adopted for 2023-24.

**Accounting standards applied for the first time**

No new accounting standards are applicable for the first time in 2023-24.

**F4 TAXATION**

The Office 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 Office. GST credits receivable from, and GST payable to the ATO, are recognised (refer to Note C1).

**F5 CONTINGENT LIABILITY**

The Office is subject to an ongoing WorkCover claim in regards to a former employee. At the date of signing these financial statements any liability arising out of the claim cannot be reasonably measured as the Office is appealing the decision made by WorkCover to the Industrial Relations Commission.

**OFFICE OF THE GOVERNOR QUEENSLAND**

**Management Certificate**

*For the year ended 30 June 2024*

**SECTION 6 - MANAGEMENT CERTIFICATE**

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These general purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Office of the Governor for the financial year ended 30 June 2024 and of the financial position of the Office at the end of that year; and

The *Official Secretary, as the Accountable Officer* of the Office of the Governor, acknowledges responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Gavin Kelly CPA  
Chief Financial and Governance Officer

20 August 2024



Yolande Yorke  
Acting Official Secretary

20 August 2024

## INDEPENDENT AUDITOR'S REPORT

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To the Accountable Officer of the Office of the Governor

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of the Office of the Governor.

The financial report comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2024, and its financial performance for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

#### Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the department in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

#### Responsibilities of the accountable officer 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 the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Accountable Officer is also responsible for assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the department or to otherwise cease operations.

### Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

[https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of my auditor's report.

### Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

### Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the department's transactions and account balances to enable the preparation of a true and fair financial report.



Rachel Vagg  
Auditor-General

20 August 2024  
Queensland Audit Office  
Brisbane



# Compliance Checklist

Summary of requirement	Basis for requirement	Annual report reference
<b>Letter of compliance</b>	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7 Opposite inside front cover
<b>Accessibility</b>	Table of contents Glossary	ARRs – section 9.1 Table of Contents Not applicable
	Public availability	ARRs – section 9.2 www.govhouse.qld.gov.au
	Interpreter service statement	Queensland Government Language Services Policy ARRs – section 9.3 Inside front cover
	Copyright notice	Copyright Act 1968 ARRs – section 9.4 Inside front cover
	Information Licensing	QGEA – Information Licensing ARRs – section 9.5 Inside front cover
<b>General information</b>	Introductory Information	ARRs – section 10 Official Secretary's Summary
<b>Non-financial performance</b>	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1 Not applicable
	Agency objectives and performance indicators	ARRs – section 11.2 Report on Performance
	Agency service areas and service standards	ARRs – section 11.3 Report on Performance
<b>Financial performance</b>	Summary of financial performance	ARRs – section 12.1 Financial Overview
<b>Governance – management and structure</b>	Organisational structure	ARRs – section 13.1 Executive Team
	Executive management	ARRs – section 13.2 Executive Team
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3 Not applicable
	Public Sector Ethics	Public Sector Ethics Act 1994 ARRs – section 13.4 Report on Performance
	Human Rights	Human Rights Act 2019 ARRs – section 13.5 Not applicable
	Queensland public service values	ARRs – section 13.6 Not applicable
<b>Governance – risk management and accountability</b>	Risk management	ARRs – section 14.1 Corporate Governance
	Audit committee	ARRs – section 14.2 Corporate Governance
	Internal audit	ARRs – section 14.3 Corporate Governance
	External scrutiny	ARRs – section 14.4 Independent Auditor's Report
	Information systems and recordkeeping	ARRs – section 14.5 Corporate Governance
	Information Security attestation	ARRs – section 14.6 Not applicable
<b>Governance – human resources</b>	Strategic workforce planning and performance	ARRs – section 15.1 Corporate Governance & Report on Performance
	Early retirement, redundancy and retrenchment	Directive No.04/18 Early Retirement, Redundancy and Retrenchment ARRs – section 15.2 Report on Performance
<b>Open Data</b>	Statement advising publication of information	ARRs – section 16 Not applicable
	Consultancies	ARRs – section 31.1 Financial Overview
	Overseas travel	ARRs – section 31.2 Financial Overview
	Queensland Language Services Policy	ARRs – section 31.3 Not applicable
<b>Financial statements</b>	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1 Management Certificate
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2 Independent Auditor's Report

FAA Financial Accountability Act 2009

FPMS Financial and Performance Management Standard 2019

ARRs Annual report requirements for Queensland Government agencies





GOVERNMENT HOUSE  
QUEENSLAND