

ANNUAL REPORT 2022–23



Accessibility

This Annual Report provides information about the Queensland Reconstruction Authority's (QRA) financial and non-financial performance for 2022–23. It has been prepared in accordance with the *Financial Accountability Act 2009*.

This report has been prepared for the Deputy Premier and Minister for State Development, Infrastructure, Local Government and Planning and Minister Assisting the Premier on Olympic and Paralympic Games Infrastructure to submit to Parliament. It has also been prepared to meet the needs of stakeholders including the Commonwealth and local governments, industry and business.



Interpreter Services

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QRA did engage the services of an interpreter during 2022–23 with information available online at data.qld.gov.au

Accessing the report

Readers are invited to view the Queensland Reconstruction Authority Annual Report 2022–23 at QRA's website at: www.qra.qld.gov.au/about-us/annual-reports

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Annual Report 2022–2023

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Contents

Accessibility	3
Contents	4
Message from the Chairperson	6
Message from the CEO	7
Overview	8
Strategic opportunities and risks	9
Strategic objectives and achievements	10
Our performance	12
Governance – structure	16
Governance – risk management	19
Governance – human resources	20
Financial Performance	21
Queensland Reconstruction Authority Financial Statements	22
Ministerial Directions	47
Performance indicators and service standards	48
Government Bodies	49
Annual Report Requirements	50
Glossary	51



4 September 2023

The Honourable Steven Miles MP
Deputy Premier
Minister for State Development, Infrastructure, Local Government and Planning and
Minister Assisting the Premier on Olympic and Paralympic Games Infrastructure
PO BOX 15009
CITY EAST QLD 4002

Dear Deputy Premier

I am pleased to submit for presentation to the Parliament the Annual Report 2022–2023 and financial statements for the Queensland Reconstruction Authority.

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 at page 50 of this annual report.

Yours sincerely

Deputy Commissioner Shane Chelepy
Acting Chairperson
Queensland Reconstruction Board
Queensland Reconstruction Authority

Message from the Chairperson

**On behalf of the Queensland Reconstruction Board,
I present the Queensland Reconstruction Authority (QRA)
Annual Report 2022–23.**

While continuing to grapple with the impacts of, and recovery from one of the most destructive disaster seasons in Queensland's history, QRA has worked continuously in support of communities right across this vast state, making a positive impact in every region, from our remote and rural areas to our major cities and towns.

Central to this work has been supporting north and north-west communities impacted by devastating monsoon flooding that extended from late December 2022 into April 2023, with record floodwaters inundating areas like Burke, Boulia, Camooweal and Doomadgee.

In total, our state battled seven disaster events in 2022–23, with 57 of Queensland's 77 local government areas (LGA) activated for assistance through joint state and federal Disaster Recovery Funding Arrangements (DRFA).

Communities from Cape York and the Gulf of Carpentaria in the north, Mount Isa and Diamantina in the west, Mackay on the coast, and Western Downs and the Gold Coast in the south-east continue to count the costs of another busy disaster season in Queensland.

The 2022–23 reconstruction bill is currently estimated to exceed \$800 million and adds to the extensive recovery program already in delivery from prior year disasters. With a total active program of \$7.2 billion for recovery and disaster resilience across 32 disaster events stretching 2019–20 to 2022–23, QRA's pipeline of work is robust and will make a difference to every Queenslanders.

In 2022–23 alone, QRA paid almost \$1.5 billion in disaster recovery support and grants to councils, state agencies and non-government organisations in response to the active disaster programs and secured \$670.6 million of Commonwealth funding with acquittal of Queensland's annual DRFA claim. This followed a successful audit by the Queensland Audit Office (QAO), with lodgement of the claim a hard-earned milestone that's testament to the people and processes of QRA.

In the face of evolving recovery challenges over the 2022–23 period, QRA has stayed steadfast in its commitment to embed greater disaster resilience across Queensland, delivering nation leading programs such as the:

- Voluntary Home Buy-Back program, part of the Resilient Homes Fund helping Queenslanders impacted by the 2022 South-East Queensland Floods.
- Queensland Resilience and Risk Reduction Fund that assists communities mitigate and manage the risks associated with natural disasters.
- Betterment Fund, which invests in the reconstruction of disaster-impacted infrastructure to a stronger and more resilient standard.
- Get Ready Queensland program, a year-round, all hazards resilience building initiative to help communities and families prepare for natural disasters.

It's also exciting to have rugby league great Johnathan Thurston in the role of Get Ready Queensland Ambassador for another year, and his unmatched cut-through for QRA's flagship disaster preparedness and education program.

Suncorp continues to be a proud sponsor of Get Ready Queensland, significantly enhancing the initiative's reach and impact. It is also a point of pride that the program built a fruitful in-kind partnership with IGA supermarkets to grow brand recognition and outreach across Queensland.

Concluding 2022–23, QRA continues to evolve with the needs of Queenslanders and the disasters we face.

And like it has for more than a decade, the authority stands ready for anything while remaining focused on the recovery work still required to rebuild communities and lives.



Deputy Commissioner Shane Chelepy
Acting Chairperson
Queensland Reconstruction Board

Message from the CEO

Serving as State Recovery Coordinator for the 2022 South East Queensland flooding disaster enabled me to see firsthand the amazing work QRA does.

Since commencing in the role of QRA Chief Executive Officer (CEO) in March 2023, I can now say the authority's work and the dedication of its people is even more impressive to observe from within the ranks.

This is important, because Queensland's reputation as Australia's most disaster-impacted state was again on display in 2022–23, with monsoonal flooding, damaging bushfires and severe storms.

Battering rain and slow-moving floodwaters engulfed our north and north-west regions for the majority of the summer and autumn months. By the time the Northern and Central Queensland Monsoon and Flooding event had concluded at the end of April, 45 local government areas had been activated for disaster assistance.

That's more than the half the state impacted by just one natural disaster, and Queensland came up against seven of them in 2022–23.

In response to these events, a wide range of support measures were announced to help get Queenslanders back on their feet, while also getting their businesses operational, and community assets rebuilt.

This included Personal Hardship Assistance for flooded communities in Boulia, Burke, Doomadgee and the Mount Isa community of Camooweal, and bushfire affected communities in the Western Downs that experienced destructive blazes from January to March 2023. Through this support measure, more than \$360,000 has been provided to flood-impacted residents in north-west Queensland and bushfire-affected residents in the Western Downs.

Small businesses and not-for-profits in the council areas of Boulia, Burke, Carpentaria, Cloncurry, Doomadgee, Mornington and Mount Isa can access grants up to \$50,000, and primary producers up to \$75,000, while loans up to \$250,000 are also available in these same LGAs.

As well as the impact on property, business and infrastructure, this year's record-breaking monsoonal flooding season has left a heavy toll on community mental health and wellbeing.

To assist in this space, targeted exceptional circumstances funding packages have been developed for the hardest hit areas of north-west Queensland, including \$1 million for mental health services and \$6 million for livestock welfare activities.

This investment acknowledges the unique and significant challenges facing some of our state's most isolated communities, but it also acts as reminder to these Queenslanders that we're here for them and will remain so through their recovery.

Based on emerging community needs, QRA will continue to work with councils, state agencies and the Commonwealth to ensure further exceptional circumstances funding packages are developed to support communities impacted by the monsoonal floods.

It has also now been 12 months since the Resilient Homes Fund was established, a program changing lives while at the same time improving south-east Queensland's overall resilience to flooding.

More than 6,300 homeowners have registered through the fund to have their home raised, resiliently retrofitted, or voluntarily bought back the latter of which QRA is leading. By the end of the 2023 financial year, more than 400 offers had been accepted through the Voluntary Home Buy-Back program, with over 250 contracts settled, and demolition work beginning across several councils including Brisbane, Ipswich and Logan.

The Resilient Homes Fund is a fine example of the Queensland Government's commitment to ensuring wherever and whenever disaster strikes, our communities receive the assistance they need to get back on their feet and look forward to a brighter tomorrow.

With current estimates of Queensland's 2022–23 reconstruction bill exceeding \$800 million, and roughly three-quarters of all local government areas activated for DRFA support following the 2022–23 disaster season, recovery from this year's events will be an ongoing process, but that's why we are here.

Our job at QRA is perpetual, and our vision is unwavering to create a stronger, safer and more resilient Queensland.



Major General Jake Ellwood (Retd)
Chief Executive Officer
Queensland Reconstruction Authority

Overview

About QRA

Following catastrophic natural disasters that struck Queensland over the summer months of 2010 and 2011, QRA was established to manage the State's recovery and reconstruction under the *Queensland Reconstruction Authority Act 2011 (QRA Act)*.

A legislative amendment that came into effect on 11 June 2015 converted QRA to a permanent fixture of the Queensland Government. In 2019, the QRA Act was amended to reflect QRA's roles and responsibilities across all hazards, and as the Queensland lead for resilience and recovery policy.

What we do

QRA is responsible for managing and coordinating the Government's program of recovery and reconstruction works within disaster-affected communities, with a focus on working with our state and local government partners to deliver best practice administration of public reconstruction and resilience funds.

QRA is also the State's lead agency responsible for disaster recovery and resilience policy, working collaboratively with agencies and stakeholders to reduce risk, increase resilience and improve preparedness for disasters.

Our vision

Stronger, safer, resilient Queensland communities.

Our purpose

Coordinate action to improve the resilience of Queensland communities and facilitate locally-led disaster recovery.

Operating environment

QRA's operating environment continues to be influenced by the strength and severity of natural disasters, complex recovery issues and changes in governance arrangements.

QRA's operational capacity was also challenged by the size and scale of the 2022–23 reconstruction program, with 57 of the 77 local government areas activated for DRFA assistance for seven disaster events in 2022–23, and continued delivery of reconstruction works from 25 events that occurred during the 2019–20, 2020–21 and 2021–22 years. In total, QRA managed a reconstruction and resilience program worth \$7.2 billion across the 2022–23 year.

Significant changes to governance of the state's disaster management commenced in 2022–23, with reforms to Queensland's Disaster Management Arrangements (QDMA) announced on 26 October 2022. On 14 December 2022, the Inspector-General of Emergency Management (IGEM) was tasked to review the QDMA, with IGEMs report delivered on 28 April 2023.

On 30 June 2023, the Queensland Government progressed the whole-of-government action plan to implement the IGEM review recommendations, several of which see QRA take on additional responsibilities in the areas of resilience, risk reduction and disaster preparedness from 1 July 2024.

Strategic opportunities and risks

QRA has a strong risk focus to manage challenges and act on opportunities.

Our opportunities

- Developing and delivering statewide programs that reduce the impact of future disaster events and build resilience in communities.
- Becoming a national leader in risk mitigation and disaster preparedness for our communities through programs including Betterment and Get Ready.
- Influencing the national disaster mitigation, recovery and resilience policy agenda to achieve greater alignment with locally-led efforts to improve resilience and risk reduction outcomes for Queensland.
- Using evidence-based practices, data and analytics to support resource allocation, resilience and risk mitigation programs and disaster management operations.
- Improving whole-of-business processes to achieve efficiencies and process improvements.

Our key strategic challenges

- Ensuring QRA delivers responsive services that can scale up to meet demands should Queensland experience a catastrophic disaster event, or simultaneous events.
- Guaranteeing Queensland meets requirements and timeframes under grant funding guidelines so that it does not jeopardise Commonwealth Government funding to the State.
- Maintaining a structure and capacity to deliver responsive services should there be a catastrophic disaster event across a geographically diverse area.
- Being prepared for unforeseen events so as not to impede QRA's ability to lead recovery or incur local resourcing on the ground following a disaster.
- Influencing and responding to changes in disaster management arrangements at a national level at an early stage, to ensure they do not disrupt locally-led recovery, or impact Queensland's longstanding disaster management arrangements.

Strategic objectives and achievements

Government's objectives for the community

In 2022–23 QRA continued to work toward achieving the Queensland Government's objectives for the community – Unite and Recover, through:

- Keeping Queenslanders safe by getting ready, reducing risk and building resilience.
- Building Queensland by building capacity in recovery and resilience through expert leadership and partnerships.
- Supporting jobs by rebuilding, recovery and reconnecting disaster impacted communities.



Ideas in action Customers first Be courageous Empower people Unleash potential

Human rights

QRA respects, protects and promotes human rights in our decision making and actions, vision and purpose.

Consideration has been given to Human Rights in development or update of related policies within the 2022–23 year.

No complaints relating to the Human Rights Act 2019 were received by QRA during the reporting period, and no reviews were undertaken.

Rebuilding, recovering and reconnecting disaster affected communities

Our objectives

- Coordinate delivery of responsive recovery activities that incorporate risk reduction, resilience building and betterment as business-as-usual.
- Partnering to build the capacity and capability of local government to respond to disaster and facilitate timely recovery.
- Streamline grant funding systems and regulatory frameworks to ensure support is responsive, relevant and accountable.
- Deliver value for money and strong governance in administering state and Commonwealth funding programs.

Our achievements

- Developed and facilitated release of the Queensland Strategy for Disaster Resilience (QSDR) 2022–2027 to demonstrate the Queensland Government's commitment to strengthening disaster resilience so our communities are better equipped to deal with the increasing prevalence of natural disasters.
- Delivered Queensland's voluntary commitment under the United Nations Office for Disaster Risk Reduction Sendai Framework to establish Regional Resilience Strategies to ensure every region in Queensland is now part of a locally-led, regionally coordinated and state facilitated blueprint to strengthen disaster resilience.
- Providing recovery guidance, assistance, and support to 57 local government areas activated under DRFA for the seven events that impacted the State in the 2022–23 disaster season including 45 of these activated under the Northern and Central Queensland Monsoon and Flooding, 20 December 2022 – 30 April 2023.
- Coordinated delivery of a disaster recovery and resilience program valued at \$7.2 billion, comprising works from 32 events across 2019–20 to 2022–23.
- Successful acquittal of \$1,087 million of disaster recovery expenditure incurred by the State through the 2021–22 DRFA claim process, thereby securing Commonwealth contributions of \$670.6 million DRFA funding to Queensland.
- Continued enhancements to QRA's grants management system to facilitate administration of DRFA for staff and funding recipients.
- Secured Queensland's largest allocations of resilience funding to date through programs such as the Emergency Response Fund (ERF) and Disaster Ready Fund (DRF).

Building capacity in recovery and resilience through expert leadership and partnerships

Our objectives

- Forge trusted, reciprocal and robust relationships with community leaders, thought leaders, and local, state, Commonwealth and international partners in relief, recovery and resilience.
- Assist local governments and communities to build knowledge and capability that drives best practice in recovery and building resilience.
- Influence and enhance the development of national relief, recovery and resilience arrangements.
- Produce evidence-based data, analytics and evaluative materials that are useful to, and used by, communities and decision makers.
- Develop QRA people's capability and support their wellbeing to meet our strategic objectives.

Our achievements

- Delivered QRA's first \$10 million North Queensland Natural Disaster Mitigation Program aimed to reduce disaster risk and lower insurance costs for residents, businesses and communities in North Queensland.
- Administered \$190 million for Betterment in Queensland, jointly funded by the Australian and Queensland Governments, to build essential public infrastructure damaged in the 2020–21 and 2021–22 disaster seasons to a more resilient standard.
- Launched the new flood information website to provide councils and flood practitioners with clear direction for flood risk management across the state, including links to flood maps and data, policy documents, case studies and a community's toolkit.
- Assisted the Commonwealth and the United Nations Office for Disaster Risk Reduction in the coordination of the Asia-Pacific Ministerial Conference on Disaster Risk Reduction (APMCDRR) held in Brisbane from 19–22 September 2022.
- Supported and promoted a sustainable work environment for QRA staff by implementing policies which support health and wellbeing, with initiatives including promoting access to flexible working arrangements, fatigue and workload management, rehabilitation and return to work support.

Getting ready, reducing risk and building resilience

Our objectives

- Design and deliver best practice strategies to help communities be ready, resilient and ultimately recover from future disasters.
- Prioritise and coordinate disaster resilience funding programs to maximise risk reduction and build resilience.
- Coordinate the development and implementation of whole-of-government policies to manage disaster risk.
- Provide advice to support the development of whole of government policies towards more resilient buildings, infrastructure and communities.
- Prepare Queenslanders for disaster through targeted marketing, communication and community outreach activities under Get Ready Queensland.

Our achievements

- Finalised the delivery and implementation of Regional Resilience Strategies and Local Resilience Action Plans as part of the Resilient Queensland program—using a co-design and place-based approach to address local risks and strengthen disaster resilience.
- Developed the QSDR 2022–27 to guide and outline new state-led strategic commitments and actions over the next five years to promote a systems approach to resilience that connects with a range of agencies and sectors to deliver improved outcomes for Queensland.
- Increased Queensland community awareness of disaster preparedness through the Get Ready Queensland campaign and other programs, with 91 per cent of people surveyed stating the campaign gave them the information they needed to be prepared.
- Established and worked with an advisory group to co-design a new suite of preparedness resources to support households to get ready for extreme weather. The group consisted of representatives from culturally and linguistically diverse communities, First Nations communities, people with disability, low literacy advocacy and subject matter expertise from state and local government.
- Continued delivery of significant suite of programs within the \$2.1 billion DRFA extraordinary assistance package following the 2021–22 flooding. This included the Resilient Homes Fund, a number of flood risk management packages and \$150 million Betterment program to enable damaged public infrastructure to be 'built back better' to withstand the impacts of future disasters.

Our performance

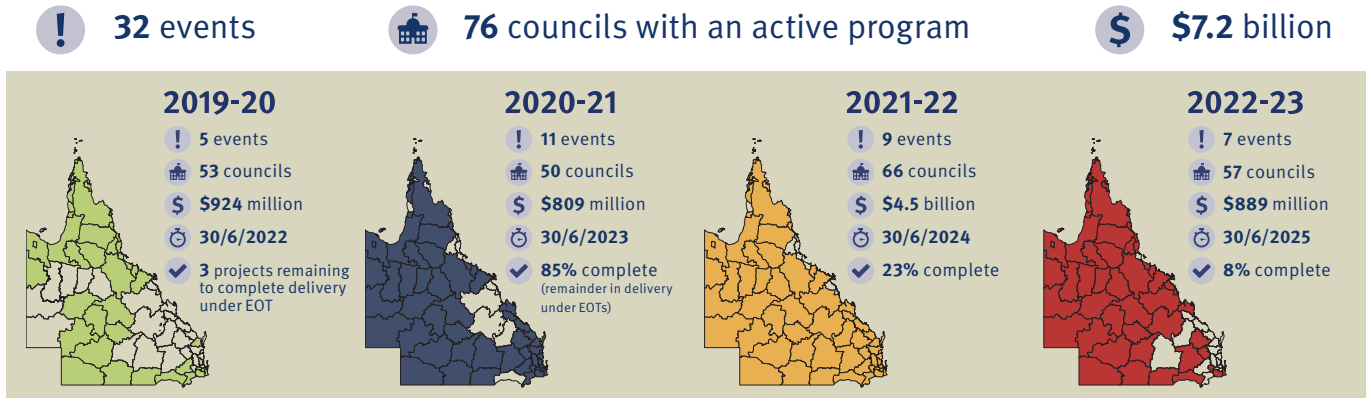
This section highlights QRA’s achievements and performance in 2022–23.

Disaster Recovery and Resilience Funding

During 2022–23, QRA managed delivery of an active program related to recovery from 32 disaster events that have impacted the state since 2020 and the building of disaster resilience with an estimated value of \$7.2 billion.

The following figure shows the status of QRA’s active delivery program as at 30 June 2023.

Status of QRA’s active delivery program as at 30 June 2023



More than \$900 million of the recovery and resilience program was initiated during the year from seven events that impacted the state, resulting in 57 of the State’s 77 LGAs being activated for assistance under DRFA in 2022–23.

These significant events compounded an already enormous program in delivery following three earlier years of intense disasters, including the massively destructive 2022 disaster season and its associated multi-billion dollar reconstruction and extraordinary circumstances funding packages.

Combined with construction industry constraints, the compounding effect of these disasters created challenges for some councils and state agencies in delivering some of their largest ever recovery programs. Despite this, QRA paid out close to \$1.5 billion in 2022–23 to support and progress recovery and made considerable headway with the implementation of key milestone recovery programs, including the (now) \$761 million Resilient Homes Fund, that has seen more than 250 flood-prone homes bought back to 30 June 2023.

During 2022–23, the state also finalised its first full DRFA program with \$192 million of efficiencies realised on final delivery of the 2019 event reconstruction program. These efficiencies have progressively been allocated to various programs to build the state’s resilience to natural disasters, including the final \$152 million allocated in late 2022–23.

In addition to managing the delivery of disaster recovery works on the ground, QRA also successfully managed the acquittal of \$1.087 billion of DRFA works during 2022–23.

The claim comprised the estimated reconstruction cost for 2020–21 events of \$693 million and \$394 million for actual costs incurred for other DRFA measures on eligible disaster recovery works completed in 2022–23. The claim was supported by unmodified audit opinions issued by the Queensland Auditor-General. The Commonwealth completed its own assurance activities over the claim in May and formally accepted and acquitted the State’s claim on 30 June 2023, resulting in the State securing \$670.6 million of Commonwealth funding.

Since its establishment in 2011, QRA has now managed a disaster recovery program worth in excess of \$22 billion, acquitted \$16.8 billion of DRFA expenditure and secured more than \$11.7 billion of Australian Government funding for Queensland. The State is current with its disaster funding claims with no outstanding claims overdue or awaiting Australian Government acquittal.

Building resilience in Queensland

As the lead agency for resilience policy in Queensland, QRA continued to engage with stakeholders and lead a comprehensive suite of activities across the State throughout 2022–23 to make resilience-building a key priority.

Queensland strategy for disaster resilience

QRA continued to work with Queensland communities to deliver and finalise the regional resilience strategies and the development of local resilience action plans to ensure that every region in Queensland is part of a coordinated blueprint to strengthen disaster resilience.

Building on this important work, on 20 September 2022, the Premier of Queensland released the updated QSDR 2022–2027, a five-year strategy to strengthen disaster resilience in Queensland.

The QSDR was developed following extensive consultation with delivery agencies. It identifies new strategic commitments and 52 actions to embed disaster risk reduction and resilience into decision making. The QSDR focuses on addressing systemic disaster risk by coordinating actions across stakeholders and sectors to ensure our communities are disaster resilient into the future.

Sendai framework voluntary commitments

In late 2022, QRA completed its first Sendai Framework Voluntary Commitment, delivering 14 Regional Resilience Strategies statewide to strengthen disaster resilience.

To continue to showcase Queensland as a global leader in disaster resilience, QRA made a further three Voluntary Commitments that deliver on the Sendai Framework targets, including:

- Queensland Resilient Homes Fund
- delivery of Get Ready Queensland 2022–23
- Queensland Betterment Fund, investing to create stronger, more resilient Queensland communities.

The Sendai Framework Voluntary Commitments incentivise stakeholders to share commitments and initiatives towards the implementation of the Sendai Framework, and in turn the United Nations Disaster Risk Reduction can monitor progress and impact.

Resilience funding

During 2022–23, QRA administered \$150 million of funding programs outside of the DRFA that are designed to build Queensland's resilience and reduce risk.

This funding is being delivered across a suite of programs including the National Flood Mitigation Infrastructure Program, North Queensland Natural Disasters Mitigation Program, Queensland Resilience and Risk Reduction Fund and Get Ready Queensland.

These programs are supplemented by three substantial new resilience funding initiatives worth a further \$311 million announced late in the financial year that will commence implementation in 2023–24.

On 7 June 2023, the Commonwealth awarded \$84 million in Commonwealth funding for 50 projects under the first round of the DRF. The DRF is the Commonwealth's flagship disaster risk reduction initiative. Queensland was awarded the largest portion of DRF funding across Australia, recognising that we are the most disaster impacted state. QRA is excited to work with delivery agencies on these projects.

In June 2023, \$75 million of projects were announced as the state's allocation from the Commonwealth ERF to assist recovery and post-disaster initiatives in the 23 council areas significantly impacted by the South-East Queensland floods in early 2022.

Finally, through the 2023–24 State budget, the state allocated \$152 million realised from efficiencies realised through the 2019 DRFA reconstruction program to fund a suite of programs and projects to enhance Queensland's disaster resilience, mitigate risk and create stronger and safer communities.

Strategic flood risk management

QRA has maintained its focus on improving Queensland's resilience to flood and supporting communities to better prepare and respond to flood events through leading multiple strategic flood risk management projects.

In 2022 \$7 million was allocated through the \$75 million ERF for the Flood Warning Infrastructure Network (FWIN) for 23 local governments that were activated in response to the SEQ flood events of 2021. The funding will see enhanced flood warning capability across the impacted Councils.

The Property Level Flood Information Portal is an ongoing project with procurement currently progressing. The portal's principal aim is to assist residents in understanding, being more informed, and better prepared for future flooding events by providing access to flood risk information specific to their property. The project is funded by the Resilient Homes Fund to support resilience measures in Queensland homes impacted by various events across 39 activated Councils.

QRA is also overseeing the delivery of the \$31 million DRFA Flood Risk Management Program (FRMP), comprising of three work packages. This includes \$18.25 million in grant funding to eligible Queensland councils to deliver 127 projects, focusing on flood studies, risk management plans, and flood warning systems. The Department of Resources is managing the delivery of the \$6 million Work Package 2 for LiDAR (Light detection and ranging) and data capture. An area larger than Tasmania—over 73,000 square kilometres—will be mapped using LiDAR, surpassing the state's past decade LiDAR investment. This effort forms part of an ongoing national strategy for enhanced flood risk management.

QRA has also delivered the Statewide Assessment of Flood Risk Factors, marking the first comprehensive statewide assessment of flood risk management needs across all Queensland Councils. This was collaboratively developed with councils, industry and state agencies and will serve as a critical tool to guide future investments, ensuring communities are aware, prepared, and resilient to flooding.

QRA supported the development and launch of a dedicated Flood Website that serves as a single point of reference for Queenslanders seeking flood-related information. This comprehensive website caters to both the general public, with easy-to-understand flood awareness and preparation materials, and councils or flood practitioners, with more technical data and resources.

Queensland Betterment Program

Queensland leads the nation in delivering betterment programs that demonstrate how upfront investments in stronger, more resilient assets saves money for all levels of government in future disasters.

Since the first Betterment Fund was established in 2013, more than 531 projects across 70 LGAs in Queensland have been approved.

In total, \$434 million has been allocated to the Queensland Betterment Fund since 2013, with \$190 million currently in delivery, the largest Betterment delivery program in our state's history.

Many completed Betterment projects have been impacted by subsequent disaster events, and from an investment of \$174 million for these projects re-impacted, we have already avoided around \$397.5 million in reconstruction costs. This does not include the direct benefits to the community for having more resilient infrastructure, such as access to food, supplies and emergency services and being able to travel to work and school—all essential to a community's resilience and ability to recover and adapt following a disaster event.

Enhancing QRA's role in resilience

On 30 June 2023, the Queensland Government progressed the whole-of-government action plan to implement the recommendations of the IGEM review of QDMA.

Implementation of several recommendations of the review will see QRA take on additional responsibilities in the areas of resilience, risk reduction and disaster preparedness from 1 July 2024.

Get Ready Queensland

Get Ready Queensland is a year-round, all-hazards, locally led, resilience building initiative to help households and communities better prepare for disasters.

As part of the 2022–23 program, Get Ready Queensland provided \$2 million in funding to support the State's 77 councils and Weipa Town Authority to improve community resilience through regional Get Ready Queensland activities. Local initiatives delivered over the 12 months include emergency services expos, business continuity workshops, development of local government disaster dashboards, creation of culturally and linguistically diverse resources and school visits among many others.

QRA undertook market research during April 2022 to understand community attitudes and behaviours to disaster risk and preparedness throughout Queensland. The results revealed past disasters and habit remained key drivers for adopting behaviours such as making a plan or packing a kit, while apathy, low risk perception and lack of knowledge were barriers.

The number of Queenslanders with a household emergency plan and a kit remained consistent with previous years' results at 62% and 50%, respectively. The plateau demonstrated a need to underpin the annual campaign with a behaviour change framework.

Get Ready Queensland Week was held between 10 and 16 October 2022, with a media event at Nundah State School, Brisbane, in collaboration with Get Ready Queensland Ambassador Johnathan Thurston, the Bureau of Meteorology, Suncorp and campaign partner IGA Supermarkets. A regional launch was carried out simultaneously at Depot Hill State School in Rockhampton. The launch attracted 151 media mentions and reached over 5.69 million people with an equivalent value of \$2.93 million worth of coverage.

The 2022–23 Get Ready Queensland campaign was launched during Get Ready Queensland week and ran for six weeks. The campaign left a positive impression on Queenslanders, with research respondents saying it:

- was easy to understand (94%)
- gave a good idea of how to prepare (91%)
- was a good reminder to get prepared (90%)
- was a good way to encourage action (89%)
- made them feel like they could prepare (87%).

When it came to influencing action, the following percentage of respondents said that they either had or intended to take the following actions because of their exposure to the campaign:

- 78% – prepare a kit
- 76% – buy new items for an existing kit
- 68% – sign up for weather notifications
- 72% – make a plan.

The campaign was awarded the 2023 Emergency Management Public Affairs Australian Award for Readiness and Resilience communications.

Get Ready Queensland's popular school competition ran for a third year in 2022, with 70 entries and 2,000 students participating across the State. The winning school—St Francis Xavier Catholic Primary School from Mackay—won a visit from Johnathan Thurston with his school visit a hit with the students as well as attracting television and print media coverage.

2022 also saw Get Ready Queensland sponsor, Suncorp, sign an additional two-year agreement with the program to support Get Ready Queensland's campaign and flagship events. Suncorp's sponsorship started in 2020 and has allowed Get Ready to engage with a significantly larger audience across the State.

Get Ready Queensland hosted the Queensland Chapter of the Resilient Australia Awards at Suncorp Stadium in September 2022. There were 37 entries across seven categories. Winners and Highly Commended projects were awarded at the ceremony attended by 80 guests including, Queensland Fire and Emergency Services (QFES) Commissioner Greg Leach, then State Recovery Coordinator Major General Jake Ellwood and Head of Suncorp, GIO and Vero Bernadette Norrie.

Supporting Queensland's recovery from disasters

Since 2011, QRA has led a reconstruction and recovery program of more than \$22 billion. The 2022–23 season has observed recovery assistance required across all parts of the state.

Even as the recovery from the previous summers flooding continues, Queensland was impacted by seven significant weather events, with 57 of Queensland's 77 local government areas activated for disaster recovery funding.

An active monsoon season and several slow-moving low-pressure systems produced exceptionally heavy rainfall across the north of the state from late December 2022 into March 2023. Severe thunderstorms and intense, persistent rainfall led to significant impacts across many northern and central Queensland communities. As a result of this event, 45 of Queensland's 77 LGAs have been activated for a range of disaster assistance through the joint State and Commonwealth DRFA to address the immediate and long-term impacts.

A suite of exceptional circumstances funding packages has been developed including a \$6 million coordinated livestock support and disposal package and a \$5 million local recovery and resilience grants and mental health support package. Grants of up to \$75,000 for primary producers and up to \$50,000 for affected small businesses and not-for-profits have also been made available through the DRFA to assist flood-affected communities get back on their feet.

In addition to this monsoon event, Queensland was also impacted by bushfires in the Western Downs region of the state. Personal hardship assistance has been paid to bushfire affected residents of \$179,981.73 (as at 30 June 2023) and QRA is working closely with Council to provide further recovery support.

Reconstruction monitoring

In 2022–23, QRA completed Damage Assessment and Reconstruction Monitoring (DARM) assessments in October 2022 and March 2023. These DARM operations monitored the progress of reconstruction and recovery following the 2021–22 flooding events, and helped identify communities that may require additional support.

While results from the DARM operations found that more than 6700 properties (or nearly 80 per cent) are now showing no signs of damage, because of the severity of the flooding event in early 2022, the March DARM operation still recorded 1,954 properties with some form of damage. Due to this high number of properties still recording as damaged, QRA will be conducting additional reconstruction monitoring audits in July 2023.

State Recovery and Resilience Plan 2022–24

Prior to his appointment as QRA CEO, Major General Jake Ellwood served as State Recovery Coordinator to lead recovery efforts following the severe flooding that devastated Southern Queensland in early 2022.

Major General Ellwood led the development of the Southern Queensland Floods State Recovery and Resilience Plan 2022–2024 which was released on 1 August 2022, and has guided recovery operations since, with progress made on all actions.

Governance – structure

QRA is headed by Major General Jake Ellwood (Retd), CEO and governed by the Queensland Reconstruction Board.

The Minister responsible for QRA is the Honourable Steven Miles MP, Deputy Premier, Minister for State Development, Infrastructure, Local Government and Planning and Minister Assisting the Premier on Olympic and Paralympic Games Infrastructure.

Through 2022–23, QRA expanded to include five specialist divisions with the addition of Integration and Coordination.

Each division is headed by a General Manager responsible for delivery of QRA functions as follows:

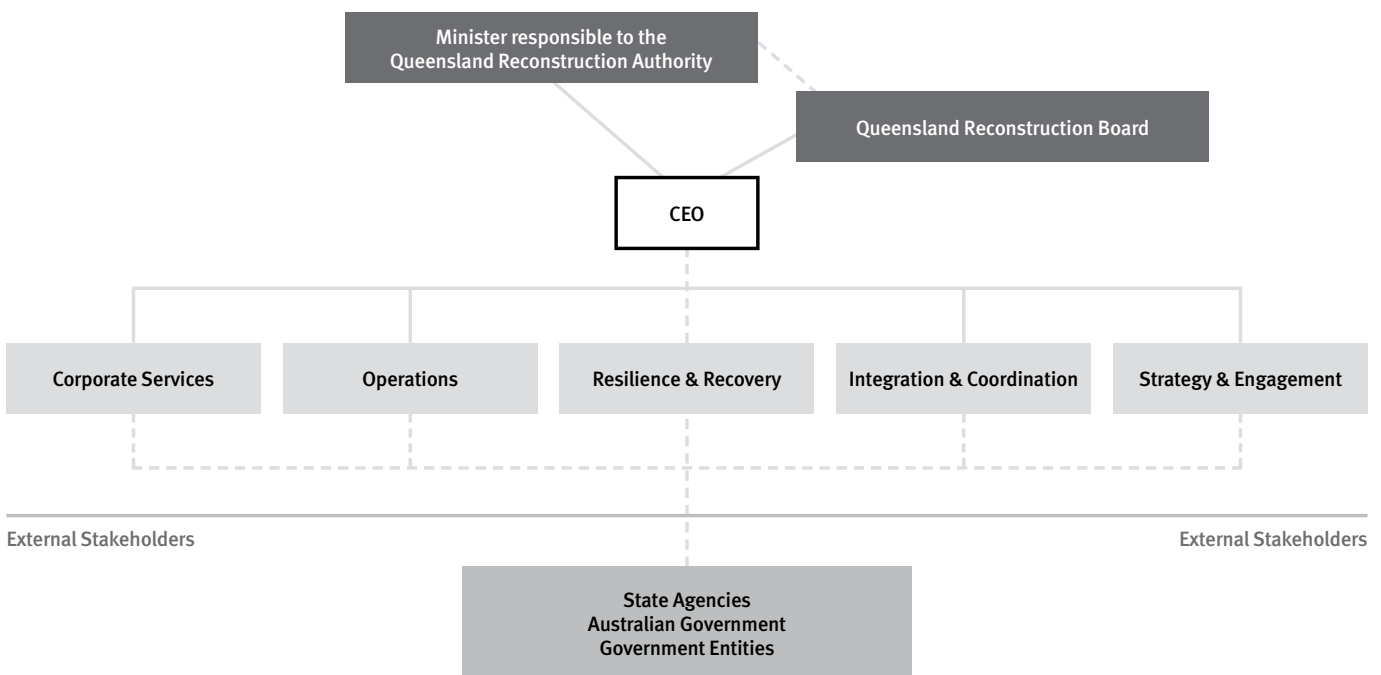
Corporate Services – Mr Andrew Nehill, Chief Financial Officer (CFO), is responsible for providing finance, assurance, human resources, information and communications technology, program management and procurement functions, and support across QRA.

Operations – Mr Andrew Abbott, General Manager, provides expert leadership, coordination, direction and advice for the delivery and management of disaster resilience and recovery activities, programs, payments and funding, while supporting disaster recovery operations prior to and post disaster events.

Resilience and Recovery – Ms Vina Varsani, General Manager, provides leadership, coordination, direction and advice for the development and management of disaster resilience and recovery planning, policy, and funding, while supporting disaster recovery operations prior and post disaster events.

Integration and Coordination – Mr Jimmy Scott, General Manager, of the newly formed Integration and Coordination Division, ensures the best possible recovery and resilience outcomes for Queensland communities by creating a cohesive and unified approach to QRA’s service delivery across all divisions.

Strategy and Engagement – Ms Janet England, General Manager, leads QRA’s engagement with all levels of government, community and industry, along with managing media, communications, design, ministerial and executive relations, records management, executive services, administration and the Get Ready Queensland Program.



The Queensland Reconstruction Board

The Queensland Reconstruction Board is established under the QRA Act to set the strategic priorities of QRA and ensure the authority performs its functions and exercises its powers in an appropriate, effective and efficient way.

The Board is appointed by the Governor in Council and comprises members nominated by the responsible Minister with expertise and experience in disaster response, resilience, engineering and planning and nominations by the Local Government Association of Queensland (LGAQ) and the Commonwealth Government.

Board member Ms Anne Swinbourne, sadly passed away in October 2022. QRA management and the Board acknowledge Anne's exceptional contribution and years of service to the Board, QRA and Queensland communities.

Margaret De Wit and Belinda Murphy also ceased to be Board members during the year on expiry of their terms on 31 December 2022. Ms De Wit was replaced by Greg Hallam as the LGAQ's nominee to the Board from 1 January 2023.

In addition, Stephen Gollschewski was replaced by Shane Chelepy as the ex-officio position on the Board held by the Queensland State Disaster Coordinator on 9 January 2023.

Subsequent to year end, Mr Michael Walsh resigned from the Board in July 2023, with Deputy Commissioner Shane Chelepy appointed as Acting Chairperson from 10 August 2023.

During 2022–23, the Queensland Reconstruction Board membership comprised of:

- Michael Walsh – Chairperson
- Margaret de Wit – Board Member (to 31 December 2023)
- Louise Abell – Board Member
- Dr Robert Glasser – Board Member
- Stephen Gollschewski – Board Member (to 9 January 2023)
- Kirsty Kelly – Board Member
- Belinda Murphy – Board Member (to 31 December 2022)
- Dr Anne Swinbourne – Board Member (to 5 October 2022)
- Greg Hallam – Board Member (from 1 January 2023)
- Shane Chelepy – Board Member (from 9 January 2023).

There were eight Board meetings during the 2022–23 financial year. Profiles of the members of the Queensland Reconstruction Board as at 30 June 2023 are as follows:

Michael Walsh

Michael Walsh provides strategic advisory services to large organisations with a focus on leadership, governance, strategy, digital health, planning and transformation. Michael was Director-General of Queensland Health from July 2015 to September 2019. Michael also holds the position of Chairperson Health Support Services, WA Health. In 2020, Michael was awarded the Public Service Medal in the Queen's birthday honours list for outstanding public service to the health sector in Queensland. Michael was Chairperson of the Australian Health Ministers' Advisory Council (AHMAC) from 2016 to 2018 and was on the Board of the Australian Digital Health Agency from July 2018 to September 2019. Michael has also previously been on the Board of Brisbane Diamantina Health Partners, an NHMRC accredited Advanced Health Research and Translation Centre. Michael holds a Master of Business Administration, Bachelor of Arts (Hons) in Psychology, Bachelor of Science in human movement and Bachelor of Education. Michael has a passion for organisational excellence and leading value-based teams achieving outcomes that improve the lives of all Australians.

Michael's role with the Queensland Reconstruction Board ceased with his resignation as Chairperson effective 21 July 2023.

State Disaster Coordinator, Shane Chelepy

Deputy Commissioner Shane Chelepy of the Queensland Police Service (QPS) has over 36 years' experience in policing. He is the current State Disaster Coordinator and has significant experience in both the disaster management and command environments where he has demonstrated his ability to lead across multiple agencies to deliver community safety outcomes. Shane has performed senior official roles in both the disaster management and counter terrorism environments as well as leading comprehensive disaster management reviews. The Deputy has recently led the QPS operational response to COVID19 as the QPS Operational Commander as well as undertaking the role as the Queensland Vaccine Operations Commander responsible for the operational delivery of the state-wide vaccine rollout with Queensland Health. Shane is currently the Deputy Commissioner of the newly formed office of the Deputy Commissioner Disaster and Emergency Management portfolio.

Shane has served as a member of the Queensland Reconstruction Board since 9 January 2023 in an ex-officio position as State Disaster Coordinator. Following Michael Walsh's resignation in July 2022, Shane was appointed as Acting Chairperson of the Board on 10 August 2023.

Louise Abell

Louise Abell served for over 23 years in the Australian Regular Army in technical and program management roles before leaving to work in the infrastructure sector. She served on Peacekeeping Operations in East Timor in 2002 and then went on work with the British Military teaching project management at their university after managing major projects with the Australian Army. Louise has extensive leadership, governance, strategic planning and project/program management experience. Louise has led Business Operations functions for organisations of 500+ people as well as delivered multiple high-value infrastructure/technical projects at state, national and international levels. She is experienced in financial and commercial requirements, negotiation and contract management, along with developing positive workplace cultures that are focused on delivering outcomes. Louise is also experienced at implementing and managing governance frameworks within both government and private entities. Louise is a Fellow of The Institution of Engineers Australia, a graduate of the Institute of Company Directors and has a Masters of Business Administration, Masters of Science and an Engineering degree. She has worked for Kellogg Brown and Root Pty Ltd in infrastructure program management roles as well as more recently in the senior leadership group managing the business assurance and governance. She has worked with the Gold Coast City Council as a senior Project Director for a major infrastructure project and is now working for the Department of Defence.

Louise has been a Board member since 1 January 2020.

Dr Robert Glasser

Dr Robert Glasser is the Head of the Climate and Security Policy Centre at the Australian Strategic Policy Institute. He was previously the United Nations Secretary General's Special Representative for Disaster Risk Reduction, the Head of the UN Office for Disaster Risk Reduction, a member of the Secretary General's Senior Management Group and the Deputy Secretary General's Climate Principals Group. Robert has over 30 years of experience as a practitioner, advocate, and policymaker in the areas of climate change, sustainable development and disaster response. Before joining the UN he was the Secretary General of CARE International, one of the world's largest non-governmental humanitarian organisations, with over 10,000 staff active in some 80 countries. Prior positions additionally include Chief Executive of CARE Australia and Assistant Director General at the Australian aid program (AusAID). Robert is also on the board of WaterAid Australia, which is actively supporting communities in less developed countries in our region.

Robert has been a Board member since 1 January 2020.

Greg Hallam

Greg Hallam is a Company Director, writer and the retired CEO of the LGAQ, a position he held for 29 years, during which he led the organisation through significant changes spanning almost three decades. Greg has a long history of service in the local government sector and across several boards, including his current positions on the merged LGIA, Energy Super and Suncorp Super Board and most recently on the Queensland Reconstruction Authority Board. In 2018 Greg was awarded the Member (AM) of the General Division of the Order of Australia for his contribution to Local Government, Sport and Disaster Management. Greg has also been awarded the Public Service Medal and the Centenary Medal both in 2001. Greg is an avid volunteer and has been an elite level accredited athletic coach for 23 years.

Greg Hallam was appointed to the Queensland Reconstruction Board on 1 January 2023.

Kirsty Kelly

Kirsty Kelly is an experienced leader in the built environment. She is the CEO of the Australian Institute of Traffic Planning and Management and previously served as the CEO of the Planning Institute of Australia. Prior to her industry leadership roles she worked as an urban and regional planner in local, state and territory government, the private sector and academia. Kirsty is also an experienced Director, with previous directorships including the Australasian Society of Association Executives and the Planning Institute of Australia. During her career, Kirsty has collaborated nationally with leaders, governments, industry and professionals on issues including climate change, resilience, healthy planning and urban design. Kirsty is a graduate of the Australian Institute of Company Directors, has a Graduate Diploma of Urban and Regional Planning and a Master's in Business Administration.

Kirsty has been a Board member since 1 January 2020.

Chief Executive Officer

Jake Ellwood

As Chief Executive Officer since March 2023, Major General Jake Ellwood (Retd) is responsible for ensuring QRA delivers as lead state agency for disaster recovery and resilience. QRA has helped impacted communities recover from more than 100 disaster events since its establishment in 2011.

Major General Jake Ellwood's distinguished Australian Defence Force career included serving as: State Recovery Coordinator, 2021–22 Southern Queensland Floods; Commander of 1st Division (Brisbane); Deputy Chief of Army; and Australian Defence Force National Coordinator Black Summer Bushfires 2019–20.

Major General Jake Ellwood has served in Kosovo, Iraq, Afghanistan, and East Timor.

Governance – risk management

QRA's risk management framework incorporates governance arrangements and risk reporting and analysis, to ensure QRA meets its strategic objectives and fulfils its legislative mandate within the QRA Act. Importantly, and with regards to the changing environment in which it operates, QRA has systems in place to ensure regular monitoring and reporting of current and emerging risks and issues occurs across its functions.

Risk management and accountability

Risk management is part of QRA's day-to-day operations and is undertaken at divisional levels as well as at the senior management and Board level. The implementation of an effective risk management framework is an executive responsibility of the QRA CEO with endorsement of the Board and support of general managers and directors.

QRA's Risk Management Policy and Procedures set the organisation's underlying risk governance framework with an overall aim to ensure that organisational capabilities and resources are employed in an efficient and effective manner. This ensures the management of both opportunities and threats towards the achievement of QRA's strategic objectives. QRA has undertaken risk assessments during 2022–23 that include identification of the consequences and likelihood of the risk occurring, effectiveness of controls in place and actions and treatments required to achieve a tolerable level of risk in relation to achieving the organisation's strategic objectives. The key strategic and operational risks are reviewed regularly by the QRA management team, and status updates are provided to the Board at each meeting.

Internal assurance

QRA's internal assurance function assesses operational and financial risks in relation to the provision and acquittal of disaster recovery funding and other funding programs.

QRA applies a risk-based approach to its assurance activities to ensure they are an effective tool to assist QRA's management of its responsibilities under relevant funding guidelines. A core element of DRFA arrangements is for the state to establish the amount it claims for estimated reconstruction costs through a 'management system' that addresses 16 control objectives set by the Commonwealth.

In 2022–23, the Queensland Audit Office (QAO) provided an unmodified assurance opinion in accordance with ASAE 3150 stating that QRA's DRFA Management System for estimated reconstruction costs to reconstruct eligible essential public assets was suitably designed, implemented and followed to achieve the DRFA control objectives.

External scrutiny

The State's annual claim to the Commonwealth Government for reimbursement of DRFA expenditure is prepared by QRA and is subject to both external audit by the QAO and an assurance review by the National Emergency Management Agency (NEMA) prior to acquittal and payment of the claim. The 2021–22 claim was submitted in accordance with requisite timeframes in March 2023 and supported by unmodified audit opinions issued by the Queensland Auditor-General in relation to both the estimated reconstruction costs (ASAE 3150) and actual costs (ASA 800) included in the claim. The claim was subsequently reviewed by NEMA before the Australian Government acquitted the claim with minor adjustment and paid the eligible payment to the state on 30 June 2023.

Information systems and record keeping

QRA's information management approach ensures compliance with the *Public Records Act 2002*, through the implementation of the Records Governance Policy, ongoing review of procedures and guidelines, and the use and maintenance of QRA's electronic document and records management system (eDRMS). Record keeping and the use of QRA's eDRMS is included in QRA business processes. As such, it is integrated with grants funding administration systems, Monitoring and Reporting System (MARS) and Microsoft Office suite. All staff are trained in the use of QRA's eDRMS and made aware of their record keeping obligations on commencement, with access to continual awareness and training programs throughout their employment.

QRA's information management is a controlled and stable environment and the staff employed in this area have high-level skills and knowledge in managing all formats of record keeping, security of the system, security classification, retention and disposal, and system maintenance.

2022–23 key achievements and activities for ongoing compliance include:

- continued record keeping training and awareness provided throughout QRA for all staff
- continued use of digitisation and disposal policy and the State Archivists approved General Retention and Disposal Scheme to digitise and dispose of low risk and/or low value physical records
- implementation of a new finance and reporting system, which automates and integrates finance, procurement and grant payment processes, with less reliance on manual interventions and controls.

Information Security

During the mandatory annual information security reporting process, QRA attested to the appropriateness of its information security risk management to the Queensland Government Chief Information Security Officer, noting that appropriate assurance activities have been undertaken to inform this opinion and QRA's information security risk position.

Governance – human resources

Workforce Profile

The number of employees (including full-time and part-time) measured on a full-time equivalent (FTE) basis was 124 as at 30 June 2023. No redundancy, early retirement or retrenchment packages were paid during the period.

QRA recognises that our people play a key role in Queensland's Disaster Management arrangements, with peak weather season causing direct impacts to workload, fatigue, and wellbeing. There is a leadership focus on supporting individual working patterns and arrangements, and a strategy to safeguard the health and wellbeing of our people.

The Human Resources team published a 12-month Health and Wellbeing plan, outlining planned interventions, initiatives and activities mapped to the five wellbeing pillars – physical, psychological, social/community, financial and occupational. QRA leadership is also committed to supporting a wide range of agile and flexible working arrangements in alignment with the Public Service Commissions Flex-connect framework.

Workforce Planning and Performance

QRA is guided by the Public Service Commission's strategic human capital outlook and various initiatives to inform strategic workforce management, leadership and capability development activities. QRA is committed to the continued review and assessment of the organisations workforce profile in alignment with the sector to ensure QRA is an inclusive workforce composed of the right people, skills and capabilities to deliver on the strategic objectives. Performance development agreements (PDA) for employees are produced annually and reviewed six-monthly. Through the PDA process, employees develop a clear understanding of their role and broader contribution to the direction of QRA's strategic objectives.

Conduct and Ethics

QRA adheres to the Code of Conduct for the Queensland Public Service (the Code) which is aligned to the principles and values outlined in the *Public Sector Ethics Act 1994*. The Code describes how government employees should conduct themselves while delivering services to the Queensland community. This includes when performing official work duties, representing the government at events or on business trips, and attending work-related social events.

The *Public Sector Ethics Act 1994* outlines the ethics principles fundamental to good public administration.

Information on these legislative obligations is provided to all new employees during their induction training modules with intranet resources available for ongoing reference. All QRA staff are required to complete annual mandatory refresher training modules.

Learning and Development

QRA is committed to investing in developing the skills and capabilities of our workforce and recognises that our people are our greatest asset.

The Human Resources team published a 12-month Learning & Development plan to ensure that QRA has the right skills, competencies, and capabilities to deliver organisational outcomes into the future.

The 2022–23 plan focused on developing business critical skills, leadership and management capabilities, cultural capability and inclusivity through formal training and development opportunities, on the job experience, self-directed learning and internal projects and opportunities.

Culture and Values

QRA's culture and values continue to underpin how we deliver on our strategic objectives, and guide how we continue to learn, grow and innovate as a leading organisation in disaster recovery and resilience. QRA's culture and value statements are:

Purpose

- Everything we do is focused on helping communities recover from disasters and making Queensland the most disaster resilient state in Australia.
- We act responsibly, ethically and with authenticity.

Results

- We achieve results not only through action, but also through coordination and collaboration.
- We 'step up' when we need to strive for excellence.
- We are accountable for our actions and deliver on our promises.

Learning

- We always seek to deliver smarter and more efficiently.
- We challenge the 'norms' of how we do things, embrace new ideas and encourage innovation.
- We recognise that developing our staff's skills benefits all of us.
- We continuously seek and provide constructive feedback.

Caring

- We foster a healthy, sustainable workplace.
- We collaborate with and respect our colleagues.
- We are always approachable.
- We are one team.

Enjoyment

- We have fun at work and celebrate our achievements and personal milestones.
- We recognise each other's successes.

Financial Performance

The financial statements included in this annual report provide specific information about QRA's financial performance and position for 2022–23.

Operating Result

The following table summarises the financial results of QRA for the last two financial years:

Summary of Financial Results for QRA

Comprehensive Income	2023 \$,000	2022 \$,000
Income	1,289,541	854,409
Expenses	1,340,505	810,276
Profit (loss) for the year	(50,964)	44,133

QRA recorded comprehensive income of -\$50.964 million for the 2022–23 financial year. This result was driven by the revenue QRA received from the State to fund grant payments during the year being lower than final actual disaster recovery grant expenditure paid out. This represents a timing difference, with the excess grant revenue to fund the additional grant expenditure having been received in the previous 2021–22 financial year.

QRA's income of \$1,289,541 million consists of \$1,210,325 million grants received from the state to fund DRFA disaster recovery grant payments, other state and commonwealth grant funding of \$31.509 million for various recovery and resilience grant programs, operational funding of \$47.307 million received as grant funding from Queensland Treasury and other income of \$0.400 million that is sponsorship received for Get Ready Queensland.

QRA's expenses of \$1,340.505 million consists primarily of grants expenses. Grant expenses totalling \$1,293.992 million were paid in 2022–23 for disaster recovery grants and other grants to councils, state agencies and non-government organisations in relation to DRFA and recovery and resilience grant programs.

QRA's expenditure for operations was \$46.513 million and principally comprised costs for employee expenses of \$17.277 million, supplies and services of \$27.068 million, depreciation and amortisation of \$1.515 million and other expenses of \$0.653 million.

Financial position

The following table summarises the net assets of QRA for the last two financial years:

Summary of Financial Position for QRA

Financial Position	2023 \$,000	2022 \$,000
Assets	37,035	86,855
Liabilities	2,951	1,807
Net assets	34,084	85,048

The net asset position reported in the financial statements for QRA at 30 June 2023 is \$34.084 million.

At 30 June 2023, QRA held assets of \$37.035 million, comprising cash holdings of \$21.087 million, receivables of \$14.860 million, intangible assets of \$0.549 million associated with QRA's MARS grants management system and other assets of \$0.539 million.

QRA's assets were offset by \$2.951 million of current liabilities, comprising payables and accrued employee benefits.

The decrease in QRA's net assets is due to the utilisation of excess cash holdings received from the state during the previous 2021–22 financial year to fund grant payments in 2022–23.

Queensland Reconstruction Authority

ABN 13 640 918 183

Financial Statements

For the year ended 30 June 2023

Queensland Reconstruction Authority

Financial Statements

For the year ended 30 June 2023

Statement of Comprehensive Income	24
Statement of Financial Position	25
Statement of Changes in Equity	26
Statement of Cash Flows	27
Notes to and forming part of the Financial Statements	28
Management Certificate	42
Independent Auditor's Report	43

Queensland Reconstruction Authority

Statement of Comprehensive Income

For the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Income			
Grant revenue	2	1,289,141	854,008
Other income	3	400	401
Total income		1,289,541	854,409
Expenses			
Grant expenses	4	1,293,992	772,862
Employee expenses	5	17,277	13,313
Supplies and services	7	27,068	22,313
Depreciation and amortisation	8	1,515	1,258
Other expenses	9	543	530
Write-off of lease fittings		110	–
Total expenses		1,340,505	810,276
Operating result for the year		(50,964)	44,133
Total comprehensive (loss)/income for the year		(50,964)	44,133

The accompanying notes form part of these financial statements.

Queensland Reconstruction Authority

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$'000	2022 \$'000
Current assets			
Cash and cash equivalents	10	21,087	71,888
Receivables	11	14,860	12,331
Other current assets	12	528	450
Total current assets		36,475	84,669
Non-current assets			
Property, plant and equipment	13	11	134
Intangibles	14	549	2,052
Total non-current assets		560	2,186
Total assets		37,035	86,855
Current liabilities			
Payables	15	2,436	1,438
Accrued employee benefits	16	515	369
Total current liabilities		2,951	1,807
Total liabilities		2,951	1,807
Net assets		34,084	85,048
Equity			
Accumulated surplus		32,345	83,309
Contributed equity	17	1,739	1,739
Total equity		34,084	85,048

The accompanying notes form part of these financial statements.

Queensland Reconstruction Authority

Statement of Changes in Equity

For the year ended 30 June 2023

	Contributed equity \$'000	Accumulated surplus \$'000	Total \$'000
Balance at 1 July 2021	1,739	39,176	40,915
Total comprehensive income for the year	–	44,133	44,133
Balance at 30 June 2022	1,739	83,309	85,048
Total comprehensive loss for the year	–	(50,964)	(50,964)
Balance at 30 June 2023	1,739	32,345	34,084

The accompanying notes form part of these financial statements.

Queensland Reconstruction Authority

Statement of Cash Flows

For the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Grants		1,289,141	854,008
GST refunded from ATO		129,724	74,935
GST collected from customers		102	274
Other		420	427
		1,419,387	929,644
<i>Outflows:</i>			
Employee costs		(17,247)	(13,268)
Supplies and services		(26,148)	(22,186)
Grants		(1,293,992)	(772,862)
GST paid to suppliers		(132,258)	(79,773)
Other		(543)	(530)
		(1,470,188)	(888,619)
Net cash (used)/provided in operating activities	18	(50,801)	41,025
Cash flows from investing activities			
<i>Outflows:</i>			
Payments for property, plant and equipment		–	(22)
Net cash used in investing activities		–	(22)
Cash flows from financing activities			
<i>Inflows:</i>			
Equity contribution		–	–
Net cash provided by financing activities		–	–
Net (decrease)/increase in cash and cash equivalents		(50,801)	41,003
Cash and cash equivalents at beginning of reporting period		71,888	30,885
Cash and cash equivalents at end of reporting period	10	21,087	71,888

The accompanying notes form part of these financial statements.

Queensland Reconstruction Authority

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

Note 1:	Basis of Financial Statement preparation
Note 2:	Grant revenue
Note 3:	Other income
Note 4:	Grant expenses
Note 5:	Employee expenses
Note 6:	Key management personnel and remuneration
Note 7:	Supplies and services
Note 8:	Depreciation and amortisation
Note 9:	Other expenses
Note 10:	Cash and cash equivalents
Note 11:	Receivables
Note 12:	Other current assets
Note 13:	Property, plant and equipment
Note 14:	Intangibles
Note 15:	Payables
Note 16:	Accrued employee benefits
Note 17:	Contributed Equity
Note 18:	Reconciliation of operating result to net cash flow from operating activities
Note 19:	Commitments
Note 20:	Related Parties
Note 21:	Events after the end of the reporting period
Note 22:	Other information
Note 23:	Budget vs actual comparison

Queensland Reconstruction Authority

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

1. Basis of Financial Statement preparation

(a) General information

The Queensland Reconstruction Authority (QRA) was established under the *Queensland Reconstruction Authority Act 2011* on 21 February 2011 and was made a permanent statutory body under the *Local Government and Other Legislation Amendment Act 2015* on 11 June 2015.

QRA is a Statutory Body under the *Financial Accountability Act 2009*.

QRA's principal place of business is situated at Level 11, 400 George Street, BRISBANE QLD 4000.

(b) Principal activities

QRA is charged with managing and coordinating the Queensland Government's program of recovery and reconstruction works within disaster-affected communities, with a focus on working with state and local government partners to deliver best practice administration of public reconstruction and resilience funds.

QRA is also the State's lead agency responsible for disaster recovery and resilience policy, working collaboratively with stakeholders to improve risk reduction and disaster preparedness.

(c) Compliance with prescribed requirements and basis of accounting

The financial statements have been prepared in compliance with section 39 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 2022.

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

The historical cost convention is used unless otherwise stated.

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in 1 (f).

(d) Presentation

Currency and rounding

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

Comparatives

Comparative information reflects the audited 2021–22 financial statements. Where necessary, comparative amounts have been adjusted for valid comparison to current year.

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 QRA 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.

(e) Authorisation of Financial Statements for issue

The financial statements are authorised for issue by the Chairperson and Chief Executive Officer at the date of signing the Management Certificate.

(f) First year application of new accounting standards or change in accounting policy

Accounting standards applied for the first time

No new accounting standards or interpretations that apply to QRA for the first time in 2022–23 have been identified as having any material impact on the financial statements.

Accounting standards early adopted

QRA is not permitted to early adopt new or amended accounting standards ahead of their specified commencement date unless approval is obtained from Queensland Treasury. Consequently, QRA has not applied any Australian Accounting Standards and interpretations that have been issued but are not yet effective. All Australian accounting standards and interpretations with future effective dates are either not applicable to QRA or expected to have no material impact to QRA.

Queensland Reconstruction Authority

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

	2023 \$'000	2022 \$'000	
2. Grant revenue			Queensland Government Grants
<i>Queensland Government Grants:</i>			Grants received by QRA from the State Government are non-reciprocal in nature. QRA treats these grants as revenue upon receipt as it obtains control at this point. Disaster recovery funding comprises of the Disaster Recovery Funding Arrangements (DRFA), and its predecessor Natural Disaster Relief and Recovery Arrangements (NDRRA).
Disaster recovery funding	1,210,325	792,722	Other funding includes State and Commonwealth funding for programs such as Get Ready Queensland (GRQ), Recovery and Resilience Grants Program (RRG), National Flood Mitigation Infrastructure Program (NFMIP), North Queensland Natural Disasters Mitigation Program (NQNDMP), Queensland Disaster Recovery Funding (QDRF) and the Queensland Resilience and Risk Reduction Fund (QRRRF).
Operational funding	47,307	38,145	QRA receives its grant funding from the Department of State Development, Infrastructure, Local Government and Planning (DSDILGP), which is in principal appropriations, made by Queensland Treasury through DSDILGP. The amount of grant revenue QRA receives is based on budgeted financial year expenditure (both for grant and operational expenditure) through the state budget process. Underspends in grant revenue are rolled into accumulated surplus, as no liability exists to return unspent grant revenue. Historically QRA has drawn down on accumulated surplus instead of grant revenue when it is required. At 30 June 2023, QRA's accumulated surplus was \$32.345 million.
Other funding	31,509	23,141	
Total	1,289,141	854,008	
3. Other income			Other Income
Sponsorships	400	400	Sponsorships relate to support received for the Get Ready Queensland (GRQ) 2022–23 and 2021–22 programs under a sponsorship agreement with the Suncorp Group.
Other	–	1	
Total	400	401	
4. Grant expenses			Grants expenses
Disaster recovery grants	1,259,235	746,670	Grants made by QRA are done in accordance with an agreement between QRA and the recipient and are non-reciprocal in nature. Grants are treated as an expense when payable as the recipient obtains the right to receive at that point. The agreement allows for an advance of grant monies prior to the approval of projects. All grants are required to be spent in accordance with the agreement and relevant grant program requirements. Disaster recovery grants disclosed in this note comprise of DRFA, and its predecessor NDRRA arrangements.
Other grants	34,757	26,192	Other grants comprise of State and Commonwealth grant funding programs for recovery and resilience initiatives linked to natural disasters, including GRQ, RRG, NFMIP, NQNDMP, QDRF, QRRRF and other state funded recovery and resilience projects.
Total	1,293,992	772,862	Grant expenses include grant advances and grants for expenditure incurred on approved projects.
Disaster Recovery Grants – State Departments and Agencies (SDAs) and Non-Government Organisations (NGOs)			For the purposes of these financial statements grants made to State Departments and Agencies before the Machinery of Government change effective 18 May 2023 are reported under their new names.
Department of Transport & Main Roads	132,059	99,706	
Queensland Rural & Industry Development Authority	88,192	98,300	
Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts	53,731	31,885	
Department of Energy and Public Works	30,964	33	
Department of Tourism, Innovation and Sport	27,257	1,807	
Queensland Fire and Emergency Services	11,452	2,589	
Department of Environment and Science	10,879	21,411	
Department of Health	4,975	3,313	
Department of Agriculture and Fisheries	1,502	(753)	
Department of Youth Justice, Employment, Small Business and Training	1,409	2,691	
Queensland Police Service	1,055	24	
Department of Resources	211	–	
Queensland Ambulance Service	157	17	
Other	53	37	
Total	363,896	261,060	

Queensland Reconstruction Authority
Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

4. Grant expenses (cont'd)

**Disaster Recovery Grants –
Local Governments**

	2023	2022		2023	2022
	\$'000	\$'000		\$'000	\$'000
Aurukun Shire Council	1,878	1,785	Lockyer Valley Regional Council	22,615	1,972
Balonne Shire Council	29,176	26,666	Logan City Council	18,360	2,208
Banana Shire Council	18,356	5,329	Longreach Regional Council	12,263	9,506
Barcaldine Regional Council	5,977	5,570	Mackay Regional Council	63	613
Barcoo Shire Council	4,127	6,171	Mapoon Aboriginal Shire Council	903	291
Blackall-Tambo Regional Council	9,789	7,394	Maranoa Regional Council	30,400	4,914
Boulia Shire Council	4,581	7,241	Mareeba Shire Council	11,095	7,405
Brisbane City Council	101,111	10,300	McKinlay Shire Council	9,387	6,989
Bulloo Shire Council	5,194	4,027	Moreton Bay Regional Council	24,825	1,328
Bundaberg Regional Council	1,097	–	Mornington Shire Council	3,043	4,361
Burdekin Shire Council	338	331	Mount Isa City Council	8,300	5,704
Burke Shire Council	12,234	6,716	Murweh Shire Council	4,292	3,074
Cairns Regional Council	122	1,053	Napranum Aboriginal Shire Council	1,582	1,986
Carpentaria Shire Council	36,387	33,009	Noosa Shire Council	25,775	1,300
Cassowary Coast Regional Council	3,654	6,276	North Burnett Regional Council	2,995	1,300
Central Highlands Regional Council	2,443	584	Northern Peninsula Area Regional Council	3,640	1,182
Charters Towers Regional Council	19,751	36,859	Palm Island Aboriginal Shire Council	3,279	3,545
Cherbourg Aboriginal Shire Council	374	–	Paroo Shire Council	8,845	13,428
Cloncurry Shire Council	8,325	4,946	Porpuraaw Aboriginal Shire Council	16	3,060
Cook Shire Council	55,129	45,171	Quilpie Shire Council	15,139	9,655
Croydon Shire Council	10,747	14,804	Redland City Council	155	306
Diamantina Shire Council	4,948	3,569	Richmond Shire Council	6,747	1,938
Doomadgee Aboriginal Shire Council	5,891	2,129	Rockhampton Regional Council	188	–
Douglas Shire Council	3,260	5,660	Scenic Rim Regional Council	17,953	6,793
Etheridge Shire Council	26,133	12,348	Somerset Regional Council	14,624	1,428
Flinders Shire Council	1,870	2,172	South Burnett Regional Council	12,782	4,944
Fraser Coast Regional Council	6,869	2,926	Southern Downs Regional Council	19,481	3,835
Gladstone Regional Council	2,890	397	Sunshine Coast Regional Council	17,855	1,707
Gold Coast City Council	3,624	3,449	Tablelands Regional Council	–	3,001
Goondiwindi Regional Council	8,769	24,566	Toowoomba Regional Council	45,862	13,336
Gympie Regional Council	17,482	1,300	Torres Shire Council	408	2,542
Hinchinbrook Shire Council	4,356	10,038	Torres Strait Island Regional Council	2,811	1,364
Hope Vale Aboriginal Shire Council	3,114	1,173	Townsville City Council	2,962	757
Ipswich City Council	46,966	1,595	Western Downs Regional Council	37,322	12,458
Isaac Regional Council	1,314	1,959	Whitsunday Regional Council	23,178	25,390
Kowanyama Aboriginal Shire Council	4,883	8,227	Winton Shire Council	6,895	7,324
Livingstone Shire Council	926	–	Wujal Wujal Aboriginal Shire Council	126	27
Lockhart River Aboriginal Shire Council	5,021	7,726	Yarrabah Aboriginal Shire Council	67	1,173
			Total	895,339	485,610
			Total Disaster recovery grants	1,259,235	746,670

Queensland Reconstruction Authority
Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

	2023	2022
	\$'000	\$'000
5. Employee expenses		
<i>Employee benefits</i>		
Wages and salaries	12,659	9,732
Annual leave levy	1,294	1,052
Long service leave levy	342	247
Employer superannuation contributions	1,693	1,285
Board fees	139	154
Other employee benefits	173	126
	16,300	12,596
<i>Employee related expenses</i>		
Payroll tax	840	606
Other employee related expenses	137	111
	977	717
Total	17,277	13,313

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

Sick leave entitlements are non-vesting and are only paid upon valid claims for sick leave by employees. Sick leave expense is expensed in the reporting period in which the leave is taken by the employee.

Annual and Long Service Leave

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

Employer Superannuation Contributions

Contributions to superannuation funds are recorded as they become payable and QRA's legal or constructive obligation is limited to these contributions.

Employee related expenses

Payroll tax, workers' compensation insurance and fringe benefit tax (FBT) are consequences of employing employees, but are not counted in an employee's total remuneration package. They are not employee benefits and are recognised separately as employee related expenses. QRA pays workers compensation insurance premiums to WorkCover in Queensland in respect of its obligations for employee compensation.

The number of employees including both full-time employees and part-time employees measured on a full-time equivalent basis at 30 June 2023 is:

	No.	No.
QRA employees	124	90
Total	124	90

Queensland Reconstruction Authority
Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

6. Key management personnel and remuneration

(a) Key management personnel

QRA's responsible Minister is identified as part of QRA's key management personnel (KMP). QRA's responsible Minister has been the Deputy Premier and Minister for State Development, Infrastructure, Local Government and Planning since 12 November 2020.

The following details for non-Ministerial KMP reflect those agency positions that had authority and responsibility for planning, directing and controlling the activities of the agency during 2022–23.

Position	Responsibilities under the Queensland Reconstruction Authority Act 2011	Contract classification and appointment authority	Name	Date appointed to/ or ceased from position
Chief Executive Officer (CEO)	Undertake or commission investigations to ensure the correct processes are adhered to in the rebuilding and recovery of affected Queensland communities; make recommendations to the Minister; and ensure QRA performs its functions effectively and efficiently.	Appointed by Governor in Council, <i>s14 Queensland Reconstruction Authority Act 2011</i>	Brendan Moon	Ceased 30/09/2022
			Jimmy Scott	Appointed as Acting CEO 01/10/2022 to 19/03/2023
			Jake Ellwood	Appointed 20/03/2023
Chairperson	Leading and directing the activities of the board to ensure the board performs its functions appropriately.	Appointed by Governor in Council, <i>s30 Queensland Reconstruction Authority Act 2011</i>	Michael Walsh	Reappointed 01/01/2023
Board Members	Set the strategic priorities for QRA; make recommendations to the Minister; and ensure QRA performs its functions and exercises its powers in an appropriate, effective and efficient way.	Appointed by Governor in Council, <i>s30 Queensland Reconstruction Authority Act 2011</i>	Margaret de Wit	Ceased 31/12/2022
			Anne Swinbourne	Ceased 05/10/2022
			Belinda Murphy	Ceased 31/12/2022
			Stephan Gollschewski	Ceased 09/01/2023
			Kirsty Kelly	Reappointed 01/01/2023
			Louise Abell	Reappointed 01/01/2023
			Robert Glasser	Reappointed 01/01/2023
			Greg Hallam	Appointed 01/01/2023
Shane Chelepy	Appointed 09/01/2023			

(b) Remuneration

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. QRA does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements which are published as part of Queensland Treasury's Report on State Finances.

Remuneration for QRA's non-Ministerial KMP is set by the Governor in Council.

Remuneration packages for KMP comprise the following components:

- Short term employee expenses which include:
 - Monetary Expenses: consisting of base salary, allowances and leave entitlements earned and expensed (including levies payable) for the entire year or for that part of the year during which the employee occupied the specified position. Amounts disclosed equal the amount expensed in the Statement of Comprehensive Income.
 - Non-Monetary Expenses: consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.
- Long term employee expenses include amounts expensed in respect of long service leave entitlements earned;
- Post-employment expenses include superannuation contributions;
- Termination benefits are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination;
- No performance bonuses are paid.

Queensland Reconstruction Authority
Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

6. Key management personnel and remuneration (cont'd)

(b) Remuneration (cont'd)

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

2022–23

Position	Name	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
		Monetary Expenses \$'000	Non-Monetary Expenses \$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer ¹	Brendan Moon	120	–	3	13	–	136
Chief Executive Officer ²	Jimmy Scott	177	–	4	16	–	197
Chief Executive Officer ³	Jake Ellwood	123	–	3	13	–	139
Chairperson ⁴	Michael Walsh	82	–	–	9	–	91
Board Member ⁵	Margaret de Wit	6	–	–	1	–	7
Board Member	Louise Abell	12	–	–	1	–	13
Board Member	Robert Glasser	12	–	–	1	–	13
Board Member	Kirsty Kelly	12	–	–	1	–	13
Board Member ⁵	Belinda Murphy	6	–	–	1	–	7
Board Member ⁶	Anne Swinbourne	3	–	–	1	–	4
Board Member ⁷	Greg Hallam	6	–	–	1	–	7
Total		559	–	10	58	–	627

1. Ceased 30/09/2022

2. Appointed as Acting CEO on 01/10/2022 to 19/03/2023

3. Appointed 20/03/2023

4. Ceased 21/07/2023. New Acting Chairperson, Shane Chelepy, appointed 10/08/2023

5. Ceased 31/12/2022

6. Ceased 05/10/2022

7. Appointed 01/01/2023

Stephan Gollschewski and Shane Chelepy were not remunerated as they are Public Sector employees.

2021–22

Position	Name	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
		Monetary Expenses \$'000	Non-Monetary Expenses \$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	Brendan Moon	416	–	10	50	–	476
Chairperson	Michael Walsh	82	–	–	8	–	90
Board Member	Margaret de Wit	12	–	–	1	–	13
Board Member	Louise Abell	12	–	–	1	–	13
Board Member	Robert Glasser	12	–	–	1	–	13
Board Member	Kirsty Kelly	12	–	–	1	–	13
Board Member	Belinda Murphy	12	–	–	1	–	13
Board Member	Anne Swinbourne	12	–	–	1	–	13
Total		570	–	10	64	–	644

Stephan Gollschewski was not remunerated as he is a Public Sector employee.

Queensland Reconstruction Authority
Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

	2023 \$'000	2022 \$'000
7. Supplies and services		
Contractors	18,297	15,650
ICT managed services	4,078	1,835
Occupancy costs	1,702	1,037
Travel	800	608
Supplies and consumables	1,644	1,521
Other supplies and services	547	1,662
Total	27,068	22,313

Contractors

Contractors employed through labour hire agencies are not classified as employees. There is no contractual relationship between the entity and the individual in the arrangement and are classified as supplies and services.

Occupancy costs

Occupancy costs include QRA's operating lease rental. The payments for this operating lease are representative of the pattern of benefits derived from the leased asset and are expensed in the periods in which they are incurred.

8. Depreciation and amortisation		
Depreciation	12	57
Amortisation	1,503	1,201
Total	1,515	1,258

Depreciation and Amortisation

Depreciation is principally related to office equipment and hardware. Amortisation is related to internally developed software for QRA's grant management system. The software has a useful life of 5 years. Amortisation is calculated on a straight line basis over the estimated useful life of the asset. Straight line amortisation is used reflecting the expected consumption of economic benefit on a progressive basis over the intangible's useful life. The residual value of the intangible asset is zero.

9. Other expenses		
Audit and other assurance fees - external	543	530
Total	543	530

Audit and other assurance services fees

Total audit fees quoted by the Queensland Audit Office (QAO) relating to the audit of the 2022-23 financial statements of QRA is \$42,000 (2021-22: \$41,000) and for the audit of the 2021-22 Commonwealth NDRRA / DRFA Certificate which occurred in 2022-23 was \$183,475 (2021-22: \$179,000). Other assurance services fees relating to the assurance engagement on controls of the DRFA Management system was \$317,750 (2021-22: \$310,000).

10. Cash and cash equivalents		
Cash at bank - Grant account	17	54,348
Cash at bank - Operating accounts	21,070	17,540
Total	21,087	71,888

Cash and cash equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June 2023.

Grant funds are held in a separate bank account to operating funds. As advised by Queensland Treasury, this account is within the whole of Government offset facility with the Queensland Treasury Corporation and interest earned is credited to State Consolidated Funds rather than QRA. QRA is not exposed to interest rate risk as all interest earned is credited to State Consolidated Funds.

11. Receivables		
GST receivable	14,496	12,063
Trade receivables	1	21
Annual leave reimbursements	323	223
Long service leave reimbursements	40	24
Total	14,860	12,331

Receivables

Receivables are recognised at the amounts due at the time of service delivery. Settlement of these amounts is generally required within 30 days from invoice date.

Credit risk exposure of receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets inclusive of any provision for impairment. No receivables impairment loss has been recognised in the 2022-23 financial year. No receivables are past due or impaired.

12. Other Current Assets		
Prepayments	528	450
Total	528	450

Other Current Assets

Payments for goods and services which are to be provided in future periods are recognised as prepayments.

Queensland Reconstruction Authority
Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

	2023 \$'000	2022 \$'000	
13. Property, plant and equipment			Property, plant and equipment
<i>Plant and equipment</i>			Property, plant and equipment are measured at historical cost. Items of property, plant and equipment with a cost equal to or in excess of \$5,000 are recognised for financial reporting purposes in the year of acquisition. Items with a lesser value are expensed.
At cost	29	29	
Less: Accumulated depreciation	(22)	(20)	
<i>Furniture and fittings</i>			Furniture and fittings
At cost	5	282	QRA undertook a partial office refurbishment during the 2019–20 Financial Year to increase floor capacity in its tenancy at 400 George Street on level 13 for a capitalised cost of \$276,465 depreciated within the remaining lease period. In August 2022, QRA ceased its tenancy of level 13 early resulting in the write-off of the \$110,009 residual carrying value of the capitalised refurbishment costs.
Less: Accumulated depreciation	(1)	(157)	
Total	11	134	
14. Intangibles			Intangibles
<i>Software: internally generated</i>			Intangible assets with a historical cost or other value equal to or greater than \$100,000 are recognised in the financial statements, whereas items with a lesser value are expensed.
At cost	5,640	5,640	Intangible assets comprise of internally developed software for QRA's grant management system. There is no active market for this intangible asset so the asset is recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses.
Less: Accumulated amortisation	(5,091)	(3,588)	Expenditure on research or training activities relating to internally-generated intangible assets is recognised as an expense in the period in which it is incurred.
Total	549	2,052	The useful lives of intangible assets are assessed to be finite. Intangible assets are tested for impairment where an indicator of impairment exists. Principally, the intangible asset is assessed for impairment by reference to the actual and expected continuing use of the asset by QRA, including discontinuing the use of the software.
15. Payables			Payables
Trade creditors	2,260	834	Trade creditors are recognised for amounts payable in the future for goods and services received, whether or not billed to QRA and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are generally unsecured, not subject to interest charges and are normally settled within 20 to 30 days of invoice receipt.
Other payables	176	604	
Total	2,436	1,438	
16. Accrued employee benefits			Accrued employee benefits
<i>Current accrued employee benefits</i>			No provision for annual leave or long service leave is recognised in QRA'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> .
Annual leave levy payable	410	292	
Long service leave levy payable	105	77	
Total	515	369	

Queensland Reconstruction Authority
Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

	2023 \$'000	2022 \$'000
17. Contributed Equity		
Net transfer in from other Queensland Government entity	1,739	1,739
Total	1,739	1,739

Contributed equity

The contribution of equity relates to \$1.739 million transferred to QRA in 2018 in relation to QRA assuming responsibility for administering the Natural Disaster Resilience Program (NDRP). The contribution related to savings realised in prior year programs.

18. Reconciliation of operating result to net cash flow from operating activities		
(Loss)/Profit for the year	(50,964)	44,133
<i>Non-cash items included in operating result:</i>		
Depreciation and amortisation expense	1,515	1,258
Impairment loss	110	–
<i>Changes in assets and liabilities:</i>		
Decrease/(Increase) in receivables	(2,529)	(4,555)
Decrease/(Increase) in other current assets	(78)	(44)
(Decrease)/Increase in payables	998	218
(Decrease)/Increase in accrued employee benefits	147	15
Net cash (Used)/Provided in operating activities	(50,801)	41,025

QRA received grant advance funding from Queensland Treasury in 2010–11, 2011–12, 2013–14, 2016–17, 2019–20 and 2021–22 resulting in surpluses reported in the financial statements for those years. The losses for 2017–18, 2018–19, 2020–21 and 2022–23 were funded from the prior year surpluses.

19. Commitments

Non-cancellable operating lease

Commitments under operating leases at reporting date are inclusive of non-recoverable GST and are payable as follows:

Not later than one year	2,041	1,198
Later than one year and not later than five years	5,504	4,645
Total	7,545	5,843

Operating leases are entered into as a means of acquiring access to office accommodation. In August 2022, QRA varied its office lease at 400 George Street by ceasing part tenancy of Level 13 and taking on a second full floor tenancy resulting in an increase in commitments commensurate with the additional floor space. The Operating lease terms expire in December 2026. Lease payments are fixed with annual escalation of 3.5% in January of each year.

Queensland Reconstruction Authority

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

20. Related Parties

Transactions with other Queensland Government-controlled entities

QRA's predominate source of funding is grant funding from Queensland Treasury made through DSDILGP (refer Note 2).

Disaster recovery grants are made to various Queensland Government controlled entities (refer Note 4).

QRA makes payments to Queensland Government controlled entities for general operating expenditure. Examples of this expenditure include officer interchange costs, payroll tax, workers compensation premiums, payments for payroll services provided, and occupancy costs. These payments are made based on agreed terms and are consistent with the terms provided to other government entities.

21. Events after the end of the reporting period

No matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of QRA, the results of those operations, or the state of affairs of QRA in future financial years.

22. Other information

Taxation

QRA is exempt from income tax under the Income Tax Assessment Act 1936 and is exempted from other forms of Commonwealth taxation with the exception of FBT and GST. GST credits receivable from, and GST payable to, the Australian Taxation Office (ATO) are recognised (refer to Note 11).

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the ATO. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

Insurance

QRA's non-current physical assets and other risks are insured through the Queensland Government Insurance Fund, premiums being paid on a risk assessment basis.

Financial Instruments

QRA's activities expose it to limited financial risk. QRA has implemented a financial risk management framework that seeks to minimise potential adverse effects on the financial performance of QRA.

QRA's financial instruments comprise of Receivables and Payables. QRA does not enter into transactions for speculative purposes, nor for hedging.

Financial assets and liabilities are recognised in the Statement of Financial Position when QRA becomes party to the contractual provisions of the financial instrument, and are held at amortised cost.

QRA does not recognise any financial assets and liabilities at fair value. The fair value of Receivables and Payables is assumed to approximate the value of the original transaction.

Climate Risk

QRA has not identified any material climate related risks relevant to the financial report at the reporting date, however QRA continues to monitor the emergence of such risks under the Queensland Government's Climate Transition Strategy and Climate Action Plan 2030.

Queensland Reconstruction Authority
Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

23. Budget vs actual comparison

Statement of Comprehensive Income

	Variance Note	Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance % of Budget
Income					
Grant revenue	v1	1,499,235	1,289,141	(210,094)	-14%
Other revenue		400	400	–	0%
Total income		1,499,635	1,289,541	(210,094)	-14%
Expenses					
Grant expenses	v2	1,456,827	1,293,992	162,835	11%
Employee expenses	v3	20,633	17,277	3,356	16%
Supplies and services	v4	20,459	27,068	(6,609)	-32%
Depreciation and amortisation		1,104	1,515	(411)	-37%
Other expenses		612	543	69	11%
Impairment Loss		–	110	(110)	100%
Total expenses		1,499,635	1,340,505	159,130	11%
Operating result for the year		–	(50,964)	(50,964)	100%
Total comprehensive loss for the year		–	(50,964)	(50,964)	100%

Explanations of major variances

- v1** The decrease in grant revenue is due to a reduction in grants income required to fund the lower level of grants and subsidies expenditure.
- v2** The decrease in grant expenses is mainly due to delivery of some of the 2021–22 flooding events' DRFA recovery programs shifting from 2022–23 into 2023–24 as programs have been established and rolled out.
- v3** The decrease in employee expenses is due to lower levels of full-time equivalents compared to budget as QRA's budgeted staff assumed a stepped uplift of 30 employees for the full financial year to support the surge in operating requirements following the 2022 South-East Queensland Rainfall and Flooding Event. Rather than being in place for the entire financial year, the increase in employees occurred gradually across the year resulting in lower than budgeted employee expenses.
- v4** The increase in supplies and service costs is due to higher levels of contractors required during the year as a result of a surge in operating activities following the South-East Queensland Rainfall and Flooding Event. This increase included expenditure to deliver and administer the Resilient Homes Fund – Voluntary Home Buy-Back Program and Flood Risk Management projects, the costs of which have been recovered through Disaster Recovery Funding Arrangements. Neither the cost or related recoveries of these program costs were included in budget.

Queensland Reconstruction Authority
Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

23. Budget vs actual comparison (cont'd)

Statement of Financial Position

	Variance Note	Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance % of Budget
Current assets					
Cash and cash equivalents	v5	33,093	21,087	(12,006)	-36%
Receivables	v6	7,781	14,860	7,079	91%
Other current assets		406	528	122	30%
Total current assets		41,280	36,475	(4,805)	-12%
Non-current assets					
Property, plant and equipment		169	11	(158)	-93%
Intangibles		1,046	549	(497)	-48%
Total non-current assets		1,215	560	(655)	-54%
Total assets		42,495	37,035	(5,460)	-13%
Current liabilities					
Payables		1,227	2,436	(1,209)	99%
Accrued employee benefits		354	515	(161)	46%
Total current liabilities		1,581	2,951	(1,370)	87%
Total liabilities		1,581	2,951	(1,370)	87%
Net assets		40,914	34,084	(6,830)	-17%
Equity					
Accumulated surplus		39,175	32,345	(6,830)	-17%
Contributed equity		1,739	1,739	–	0%
Total equity		40,914	34,084	(6,830)	-17%

Explanations of major variances

- v5** Cash and Cash Equivalents are less than budget principally due to grant expenditure exceeding grant income for the year. The excess grant expenditure is mainly due to the timing of the grant payments made and partially offsets the underspend of grant payments made in the prior financial year.
- v6** Receivables is more than expected as a result of timing for GST refundable.

Queensland Reconstruction Authority
Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

23. Budget vs actual comparison (cont'd)

Statement of Cash Flows

	Variance Note	Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance % of Budget
Cash flows from operating activities					
<i>Inflows:</i>					
Grants	v7	1,499,235	1,289,141	(210,094)	-14%
Other (including GST refunded from ATO and collected from customers)	v8	2,577	130,246	127,669	4954%
<i>Outflows:</i>					
Employee costs	v9	(20,633)	(17,247)	3,386	-16%
Supplies and services (including GST paid to suppliers)	v10	(22,543)	(158,406)	(135,863)	603%
Grants	v11	(1,456,827)	(1,293,992)	162,835	-11%
Other		(705)	(543)	162	-23%
Net cash provided/(used in) operating activities		1,104	(50,801)	(51,905)	-4702%
Cash flows from financing activities					
<i>Inflows:</i>					
Equity contribution		–	–	–	0%
Net cash provided by investing activities		–	–	–	0%
Net increase/(decrease) in cash and cash equivalents		1,104	(50,801)	(51,905)	-4702%
Cash and cash equivalents at beginning of reporting period		31,989	71,888	39,899	125%
Cash and cash equivalents at end of reporting period		33,093	21,087	(12,006)	-36%

Explanations of major variances

- v7** The decrease in grant revenue is due to a reduction in grants income required to fund the lower level of grants and subsidies expenditure.
- v8** The increase in other inflows is because the budget did not account for gross GST receipts from the ATO. This increase is offset by GST paid to suppliers, recorded within Supplies and Services.
- v9** The decrease in employee costs is due to lower levels of full-time equivalents compared to budget as QRA's budgeted staff assumed a stepped uplift of 30 employees for the full financial year to support the surge in operating requirements following the 2022 South-East Queensland Rainfall and Flooding Event. Rather than being in place for the entire financial year, the increase in employees occurred gradually across the year resulting in lower than budgeted employee costs.
- v10** The increase in supplies and services is due to the budget not including allowance for gross GST payments to suppliers. This increase is offset by GST refunded from the ATO, recorded within Other Inflows.
- v11** The decrease in grant expenses is mainly due to delivery of some of the 2021–22 flooding events' DRFA recovery programs shifting from 2022–23 into 2023–24 as programs have been established and rolled out.

CERTIFICATE OF THE QUEENSLAND RECONSTRUCTION AUTHORITY

These general purpose financial statements have been prepared pursuant to the provisions of section 62(1) of the *Financial Accountability Act 2009* (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- (i) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (ii) the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of QRA for the financial year ended 30 June 2023 and of the financial position of QRA at the end of that year; and

We acknowledge responsibility under sections 7 and 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.

Major General Jake Ellwood (Retd)
Chief Executive Officer

Queensland Reconstruction Authority

Date: 15 August 2023

Deputy Commissioner Shane Chelepy
Acting Chairperson

Queensland Reconstruction Authority

Date: 15 August 2023

Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

To the Board of Queensland Reconstruction Authority

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Queensland Reconstruction Authority.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2023, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2023, 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.

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 entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (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 entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the entity'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 entity 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of forming an opinion on the effectiveness of the entity's internal controls, but allows me to form an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the entity.
- Conclude on the appropriateness of the entity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

- 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 entity's transactions and account balances to enable the preparation of a true and fair financial report.



Vaughan Stemmett
as delegate of the Auditor-General

17 August 2023

Queensland Audit Office
Brisbane

Appendix 1

Ministerial Directions

Under Section 12(3)(a) of the QRA Act, QRA must include in its Annual Report details of any direction or notice given by the Minister during the financial year to which the report relates.

To streamline processes and reduce administrative burden, QRA sought a Ministerial Direction to administer DRFA funding for the 2022–23 fiscal year, approved by the Deputy Premier on 3 November 2022.

Performance indicators and service standards

Coordination of natural disaster recovery and resilience activities

Service area objective

To support Queensland communities by coordinating rapid restoration and recovery following natural disasters and undertaking activities that assist communities to build their resilience to future events, while demonstrating accountability in the use of natural disaster and resilience funding.

Description

QRA actively manages Queensland's program of recovery and reconstruction works within disaster impacted communities to ensure timely reconstruction, value for money is achieved and expenditure claimed is eligible for Australian Government reimbursement under the DRFA through:

- as natural disasters occur, coordinating disaster recovery operations and supporting local governments in their recovery and reconstruction processes
- managing the assessment, progress, close-out and acquittal of DRFA expenditure to ensure timely delivery of projects and 100 per cent reimbursement of the Australian Government's contribution towards eligible costs.

QRA also leads the coordination of disaster resilience activities and policy in Queensland, including increasing public awareness to ensure communities are prepared for future disaster events such as through Get Ready Queensland and coordinating the delivery of disaster resilience building programs.

Service standards	2022–23 Target/ Est	2022–23 Est. Actual	2023–24 Target/ Est
Effectiveness measure			
Percentage of reconstruction projects completed within Disaster Recovery Funding Arrangements (DRFA) required timeframes and eligible for reimbursement from the Australian Government	100%	100%	100%
Percentage of Queenslanders that intend to take action to increase preparedness following exposure to Get Ready Queensland Campaign ¹	50%	89%	80%
Efficiency measures			
Operational administration cost per \$1,000 of disaster event damage over active reconstruction program lifespan ²	<\$25.00	\$4.75	<\$25.00

Notes

- 1 The 2023–24 Target/Estimate has been adjusted to better reflect the effectiveness of the campaign.
- 2 The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to the concentrated nature and scale of disaster events that impacted the state during the year meaning that QRA was able to effectively meet recovery requirements through utilisation of existing operational capacity rather than engagement of additional surge resourcing.

Appendix 3

Government Bodies

Queensland Reconstruction Board	
Act or instrument	<i>Queensland Reconstruction Act 2011</i>
Functions	<p>The functions of the board are to:</p> <ul style="list-style-type: none"> • set the strategic priorities for the authority • make recommendations to the Minister about priorities for community infrastructure, other property and community services needed for the protection, rebuilding and recovery of affected communities, and the need for declaration of declared projects and reconstruction areas • ensure the authority performs its functions and exercises its powers in an appropriate, effective and efficient way.
Achievements	<p>The achievements of the board during 2022–23 include:</p> <ul style="list-style-type: none"> • eight meetings held over the course of 12 months • review of strategic vision, purpose and objectives for QRA, for the period 2022–26 • provision of quarterly reporting to the Deputy Premier on QRAs functions and activities for the related quarter • engagement with key State and Federal stakeholders on matters relating to authority.
Financial reporting	Not exempted from audit by the Auditor-General and Transactions of the entity are accounted for in the financial statements

Remuneration						
Position	Name	Number of meetings board member was eligible to attend	Number of meetings attended	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chairperson	Michael Walsh	8	7	\$85,000 pa	N/A	N/A
Member	State Disaster Coordinator	8	6	N/A	N/A	N/A
Member	Greg Hallam (Commenced 1 January 2023)	4	3	\$12,000 pa	N/A	N/A
Member	Margaret de Wit (until 31 December 2022)	4	4	\$12,000 pa	N/A	N/A
Member	Robert Glasser	8	7	\$12,000 pa	N/A	N/A
Member	Kirsty Kelly	8	8	\$12,000 pa	N/A	N/A
Member	Louise Abell	8	7	\$12,000 pa	N/A	N/A
Member	Belinda Murphy (until 31 December 2022)	4	3	\$12,000 pa	N/A	N/A
Member	Dr Anne Swinbourne (until 5 October 2022)	3	2	\$12,000 pa	N/A	N/A
No. scheduled meetings/sessions	Eight meetings of the Board were held in 2022–23					
Total out of pocket expenses	\$1,174.04 out of pocket expenses during 2022–23 that were reimbursed to board members and chairperson.					

Appendix 4

Annual Report Requirements

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	5
Accessibility	Table of contents Glossary	ARRs – section 9.1	4/51
	Public availability	ARRs – section 9.2	3
	Interpreter service statement	Queensland Government Language Services Policy ARRs – section 9.3	3
	Copyright notice	Copyright Act 1968 ARRs – section 9.4	3
	Information Licensing	QGEA – Information Licensing ARRs – section 9.5	3
General information	Introductory Information	ARRs – section 10	8
Non-financial performance	Government’s objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	10
	Agency objectives and performance indicators	ARRs – section 11.2	10
	Agency service areas and service standards	ARRs – section 11.3	48
Financial performance	Summary of financial performance	ARRs – section 12.1	12
Governance – management and structure	Organisational structure	ARRs – section 13.1	16
	Executive management	ARRs – section 13.2	16
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	17–18/49
	Public Sector Ethics	Public Sector Ethics Act 1994 ARRs – section 13.4	20
	Human Rights	Human Rights Act 2019 ARRs – section 13.5	10
	Queensland public service values	ARRs – section 13.6	10
Governance – risk management and accountability	Risk management	ARRs – section 14.1	19
	Audit committee	ARRs – section 14.2	19
	Internal audit	ARRs – section 14.3	19
	External scrutiny	ARRs – section 14.4	19
	Information systems and record keeping	ARRs – section 14.5	19
	Information Security attestation	ARRs – section 14.6	19
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	20
	Early retirement, redundancy and retrenchment	Directive No.04/18 Early Retirement, Redundancy and Retrenchment ARRs – section 15.2	20
Open Data	Statement advising publication of information	ARRs – section 16	3
	Consultancies	ARRs – section 33.1	data.qld.gov.au
	Overseas travel	ARRs – section 33.2	data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 33.3	data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	42
	Independent Auditor’s Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	43-46

Glossary

AHMAC	Australian Health Ministers Advisory Council	KMP	Key Management Personnel
APMCDRR	Asia Pacific Ministerial Conference on Disaster Risk Reduction	IGEM	Inspector General Emergency Management
ARRs	Annual report requirements for Queensland Government Agencies	LGA	Local Government Area
ATO	Australian Tax Office	LGAQ	Local Government Association of Queensland
CEO	Chief Executive Officer	LiDAR	Light Detection and Ranging
CFO	Chief Finance Officer	NEMA	National Emergency Management Agency
DARM	Damage Assessment and Reconstruction Monitoring	MARS	Monitoring and Reporting System
DRF	Disaster Ready Fund	PDA	Performance Development Agreement
DRFA	Disaster Recovery Funding Arrangements	QAO	Queensland Audit Office
eDRMS	electronic Document and Records Management System	QFES	Queensland Fire and Emergency Services
ERF	Emergency Response Fund	QDMA	Queensland Disaster Management Arrangements
FAA	Financial Accountability Act 2009	QRA	Queensland Reconstruction Authority
FBT	Fringe Benefits Tax	QRA Act	Queensland Reconstruction Authority Act 2011
FPMS	Financial and Performance Management Standard 2009	QSDR	Queensland Strategy for Disaster Resilience
FRMP	Flood Risk Management Program	QT	Queensland Treasury
FTE	Full-Time Equivalent	Retd	Retired
FWIN	Flood Warning Infrastructure Network	The Code	Code of Conduct for the Queensland Public Service
GST	Goods and Services Tax		

ANNUAL REPORT 2022–23

Queensland Reconstruction Authority

www.qra.qld.gov.au