

Letter of Compliance

The Honourable Mr Glenn Butcher MP
Minister for Regional Development and Manufacturing
Minister for Water
GPO Box 2247
BRISBANE QLD 4001

25 August 2022

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2021–22 and financial statements for the Wambo Shire River Improvement Trust.

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 can be accessed at:
(<http://www.forgov.qld.gov.au/manage-government-performance#prepare-annual-reports>).

Yours sincerely



John Alexander

Chairperson

Wambo Shire River Improvement Trust

Wambo Shire River Improvement Trust

ANNUAL REPORT 2021–22

1. General Information

1.1. Introductory Information

For statutory bodies, this may be presented as the 'Chief Executive Officer (CEO) or 'Executive's report', 'About the organisation' or similar.

Introductory information should be strategic in nature with an overall focus towards the achievement of the Government's objectives for the community (see section 2.1 Government's objectives for the community).

1.2. Agency role and main functions

The following information should be included in this section:

- The Wambo Shire River Improvement Trust was first constituted in 1960. The Wambo Shire Council made an application for the issue of an Order in Council for the constitution of the Wambo Shire River Improvement Trust.
- The main objective of the Wambo Shire River Improvement Trust is to maintain an environmentally sustainable and healthy creek and river network while minimising the effects of flood inundation from flows that should normally be contained within the banks of the above-mentioned network.
- The Trust's area is defined as the boundaries of the former Wambo Shire Council.
- Western Downs Regional Council. Customer Service Centre 30 Marble Street Dalby Qld 4405.
- Postal Address: PO 551 Dalby Qld 4405.
- Contact numbers: Telephone 1300 268 624, Fax: (07) 4679 4099, Email: info@wdrc.qld.gov.au
- Secretary: Brooke Harper Telephone (07) 4679 4309, Email: contact@wamboshirerivertrust.com
- Details of the report are available on the Western Downs Regional Council website via the following link: <https://www.wdrc.qld.gov.au/doing-business/environment-and-health/wambo-shire-river-improvement-trust/>

1.3. Operating environment

1.3.1. Administration

The following information should be included in this section:

- The Trust held ordinary meetings on 28 August 2021, 2 December 2021, 24 February 2022 and 19 May 2022.
- Liz Otto attended the State Council of River Trusts Queensland Annual General Meeting via phone conference on 28 October 2021.
- Suzanne Wood resigned as Board Member for the Trust 27 January 2022.
- Katie Harvey resigned from Western Downs Regional Council 24 September 2021 and Secretariat duties were delegated to Brooke Harper.
- The Trust is hosting the State Council River Trusts Conference and Annual General Meeting

in November 2022.

1.3.2. *General*

In this section:

- There have been no fees paid to Barristers and Solicitors.
- No personal contributions made to the trust by members, staff and others.

1.3.3. *Review of operations*

Provide an overview of the trust's achievements and operations for the year by reporting the following:

- The Trust has met with many stakeholders for various issues in the past twelve months.
- Due to the extensive work already completed in 2020-21, there has been no significant work required in this report period regarding the Trust role and function.
- The Trust ensured that the annual reporting was completed on time.
- The Trust has not issued any standing or new improvement notices issues under section 11 of the *River Improvement Trust Act 1940*.

1.3.4. *Capital works*

The following information should be included in this section:

- No major capital works due to continuous rainfall and multiple major flooding events throughout the Wambo Shire region in 2021-22.
- Five major (and multiple moderate) flooding events in the Jandowae and Jinghi Creek catchments have caused more damage at project sites, leading to considerable delays of planned works.
- The Trust has inspected assets in Jandowae and Jinghi Creeks after early major flooding events.
- The Trust has been investigating and planning various methods of restoring the damage in Jandowae Creek.
- There has been interaction with local landholders and community members along Jandowae Creek and Warra regarding flood damage and possible works.
- One solution for flood mitigation is currently in the development approval process with the Department of Agriculture and Fisheries.
- The Trusts' understanding of Riverine Protection Permits has been clarified.
- QRRRF Funding application was unsuccessful.

1.3.5. *Review of proposed forward operations*

- The Trust works on a program of proposed projects that is prioritised and reviewed annually.
- In the 2022-23 financial year, the Trust plans to undertake considerable works in various sections of the Jandowae Creek for flood mitigation and repair.
- Riparian maintenance is to be undertaken in Jandowae Ck in Jandowae to improve creek integrity.
- Maintenance works will be undertaken to damaged gabions and surrounding riparian area in Jinghi Creek.
- Works are expected to commence and be completed for the repair of Summerhill Creek in line with Western Downs Regional Council nearby road works.
- Riparian maintenance is to be undertaken in Cooranga Creek at Warra, at the request of the Warra Heritage & Progress Association.

- It is expected when the region's creeks are more accessible more requests for work will be forthcoming, and current planned projects' scope will need to be adjusted for further damage plus any cost increases.
- The Trust aims to complete inspections of new received work requests in early 2022-23 FY with these projects added to and prioritised within the Trust's project program.
- As the weather has been a significant delaying factor, existing work priorities will be reassessed when machinery is able to be moved onsite.

2. Non-financial performance

2.1. Government's objectives for the community

The trust provides services that meet the government's objective of protecting the environment, such as ensuring sustainable management of natural resources.

The Government's objectives for the community can be found at:

<https://www.qld.gov.au/about/how-government-works/objectives-for-the-community>

2.2. Other whole-of-government plans / specific initiatives

Where applicable, the trust provides services that are consistent with whole-of-government plans and specific initiatives addressing issues for Queensland.

2.3. Objectives and performance indicators

- The Wambo Shire River Improvement Trust's objectives, as listed in its 2020–2025 strategic plan¹, are:
 1. Effective Trust interaction with stakeholders.
 - The Trust has had effective and ongoing interaction with relevant stakeholders within the Trust area.
 2. Healthy riparian zone.
 - The Trust had planned a number of projects to improve a number of riparian areas, however poor weather conditions have delayed these significantly. Weather permitting, these will be completed in the 22-23 FY.
 3. Protect the functionality and integrity of creeks and river.
 - The Trust is maintaining its assets within Jinghi and Jandowae Creeks.
 - The Trust is working with landholders to rehabilitate and restore creek banks within Jandowae Creek.
 - The Trust had planned a number of projects to improve creek functionality, however poor weather conditions have delayed these significantly. Weather permitting, these will be completed in the 22-23 FY.

The Trust's timeliness in completing planned 21-22 FY projects has been hampered and delayed by poor weather, including major flooding. It is expected some projects will need changes because of this. The aim is to complete these projects in the 22-23 FY.

¹ Entities may access guidelines at the following link:

<http://www.premiers.qld.gov.au/publications/categories/plans/assets/agency-planning-guidelines-nov-2015.pdf>

- The Trust objects are achieved with a value for money approach, however as previously noted, flooding and weather events have greatly impeded progress in completing projects in a timely manner.

2.4. Service areas and service standards

This entity is self-funding and therefore funding 'service areas' and 'service standards' measures are not applicable.

3. Financial performance

3.1. Summary of financial performance

- \$100,000 received from Western Downs Regional Council as local government precept.
- Nil grants received from the Queensland State Council of River Trusts.
- Nil borrowings for the year.
- Nil State loan indebtedness at 30 June 2022.
- No conditions or significant events have occurred that have influenced the trust's financial position during the 2021-22 reporting period.
- The Trust has no debts.

Also please note:

- Prudential Assessment Questionnaire (Attachment 3) is to be completed, signed and returned to the Queensland Audit Office and DRDMW along with the financial statements.
- Certified Entity Indebtedness Statement (Attachment 4) is to be completed, signed and returned to the Queensland Audit Office and DRDMW along with the financial statements. If your trust has no debts, a *nil report* is still required.
- Queensland Audit Office has advised that AASB 1055 (Budgetary Reporting) in the financial statements does not apply to trusts, in that the budgets are not required to be tabled with the annual report. However, as per the *River Improvement Trust Regulation 2013* section 6 states the due date for submission of trust budgets is 31 August.
- All financial information in this and the following section must be consistent with amounts reported in audited financial statements.

3.2 Breakdown of funds spent on trust assets

New capital works completed \$	Repairs due to flood \$	Restoration of assets (excl. flood) \$	Maintenance work on assets \$
			\$1088.00

4. Governance – management and structure

4.1. Organisational structure

Composition of the Wambo Shire River Improvement Trust:

- As per the *River Improvement Trust Act 1940*, the trust's membership is made up of two councillors of the constituent local government Western Downs Regional Council, and up to three persons appointed by the Minister for Regional Development, Manufacturing and Water.
- The trust members nominate one of the existing members to be elected as chairperson.

Members appointed at 30 June 2022:

Name	Position	Current term	First appointed
Mr John Alexander	Chair	1 st July 2019 to 30 th June 2022	10 th December 2019
Liz Otto	Member	1 st July 2019 to 30 th June 2022	10 th December 2019
Cr George Moore	Member	1 st July 2019 to 30 th June 2022	30 th April 2020
Cr Peter Saxelby	Member	1 st July 2019 to 30 th June 2022	30 th April 2020

During the 2021–22 reporting period, the following members left their position on the trust:

- Suzanne Wood resigned from the Trust effective 27 January 2022.

4.2. Executive management

The trust is self-managed.

4.3. Government bodies (statutory bodies and other entities)

Attachment 1 outlines meeting and remuneration information for the trust for the 2021–22 reporting period. DRDMW will make this information available on its website alongside the 2021–22 summary annual report of Queensland's river improvement trusts.

4.4. Public Sector Ethics

The *Public Sector Ethics Act 1994* (PSEA) applies to public service agencies and public sector entities as defined under the PSEA.

In accordance with section 23 of the PSEA, a public sector entity's annual report must include an implementation statement detailing the action taken during the reporting period to comply with the following sections of the PSEA:

- Section 15 – Preparation of codes of conduct
- Section 21 – Education and training – that public officials of the entity are given access to appropriate education and training about public sector ethics
- Section 22 – Procedures and practices – that the administrative procedures and management practices of the entity have proper regard to:
 - The PSEA, and the ethics principles and values
 - The entity's approved code of conduct.

Within the Trust's Code of Conduct Section 15, Section 21 and Section 22 of the PSEA are followed.

The Wambo Shire River Improvement Trust has an obligation to adhere to the *Public Sector Ethics Act 1994 (Qld)* and applies to members, volunteers with the entity and contractors with the entity and their employees.

The *Public Sector Ethics Act 1994 (Qld)* identifies four fundamental ethical principles that guide employee behaviour and conduct, and which form the basis of this Code. The four principles are:

1. Integrity and Impartiality
2. Promoting the Public Good
3. Commitment to the System of Government
4. Accountability and Transparency

All trusts must adopt a Code of Conduct. When your entity has adopted a Code of Conduct, also include in the implementation statement the following statement:

The Wambo Shire River Improvement Trust has in place a Code of Conduct approved on 26 November 2020.

4.5. Human Rights

The *Human Rights Act 2019* (HR Act) includes reporting obligations on public entities. In accordance with section 97 of the HR Act a river improvement trust must disclose:

- The Trust has made available to all members a Copy of the Plain Language Guide to Human Rights.
- There have been no complaints received by the water authority.

More information: Guide: Planning and reporting for human rights:

<https://www.forgov.qld.gov.au/humanrights>

5. Governance – risk management and accountability

5.1. Risk management

The Prudential Assessment Questionnaire is provided at Attachment 3.

More information: A Guide to Risk Management:

<https://www.treasury.qld.gov.au/resource/guide-risk-management/>

A Guide to Risk Management has been prepared as an information reference and contains the minimum principles and procedures of a basic risk management process. The guide is not mandatory; however, application of the guide will encourage better practice. The guide supports the requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*.

5.2. Audit committee

The trust undertakes the role of the audit committee ensuring the appropriate accounting standards are used and that there is proper examination of the trust's financial arrangements.

5.3. Internal audit

When required, the trust undertakes internal audit functions. There is nothing in this regard to report for 2021–22.

5.4. External scrutiny

- No significant developments in external scrutiny of the trust.

- There were no particulars of any reports on the operations of the trust by the Auditor-General (other than the report on the financial statements).

The Trust has not been reviewed by any external entities (apart from the Auditor-General's report on the financial statements) during the reporting period.

5.5. Information systems and recordkeeping

Under the *Public Records Act 2002*, entities are required to make and keep public records and to only dispose of public records with appropriate authorisation.

The trust has complied with all its obligations under the Public Records Act 2002, including making, managing, keeping and preserving public records.

The Trust changed from a Gmail account to Outlook (contact@wamboshirerivertrust.com) and created a SharePoint page. The SharePoint page has improved efficiency with all members being able to view the inbox and edit documents at the same time. Trust documentation is also recorded in Western Downs Regional Council's record keeping systems.

The Trust did not lose any records due to natural disaster/other reasons during 2021–22.

6. Governance – human resources

6.1. Strategic workforce planning and performance

The trust did not employ staff during the 2021–22 financial year.

Note: Full-Time Equivalent (FTE) is calculated by the number of hours worked in a period divided by the award full-time hours prescribed by the award/industrial instrument for the person's position. For example, a person working 20 hours per week in a position prescribed as 40 hours has an FTE of 0.5.

6.2. Early retirement, redundancy and retrenchment

No redundancy / early retirement / retrenchment packages were paid during the period.

7. Open Data

In accordance with the Annual Report Requirements 2021–22, several annual reporting requirements will be published by DRDMW on behalf of the trust through Queensland Government Open Data including:

- consultancies
- overseas travel
- Queensland language services policy.

More information: <https://data.qld.gov.au>

7.1. Consultancies

Information on consultancies will be published on the Queensland Government Open Data website at <http://www.qld.gov.au/data>. DRDMW will collate this information and report as appropriate.

The trust did not employ any consultants during the 2021–22 financial year.

Note that not all contractors providing a service will be consultants – definitions can be found at <https://www.forgov.qld.gov.au/procurement-guides> (Engaging and managing contractors and consultants).

7.2. Overseas travel

Information on overseas travel by members of statutory bodies will be published on the Queensland Government Open Data website at <http://www.qld.gov.au/data>. DRDMW will collate this information and report as appropriate.

No overseas travel on trust business was undertaken by members of the trust.

7.3. Queensland Language Services Policy (QLSP)

Departments and participating statutory bodies must disclose information on the performance measures identified in the QLSP. Statutory bodies are only required to report when they commence using interpreters (if an agency does not use interpreters, they are not required to report). DRDMW can provide further advice on reporting requirements if this is the case.

No interpreter services were undertaken by members of the trust.

8. Financial statements

In accordance with the Financial Accountability Act 2009 and the Financial and Performance Management Standard 2019, general purpose financial statements have been prepared by the trust, certified by the chairperson and secretary, and submitted to the Queensland Audit Office for audit. A copy of the auditor's report will be submitted to the Department of Regional Development, Manufacturing and Water as soon as it is available.

8.1. Remuneration Disclosures

- Remuneration paid to chairperson (total \$1,560.00)
- Remuneration paid to members (total \$2,022.12)

Further information on remuneration and meetings is provided at Attachment 1.



Chairperson

John Alexander

Wambo Shire River Improvement Trust

Dated _____

25/08/22

Annual Reporting 2021–22

GOVERNMENT BODIES (STATUTORY BODIES AND OTHER ENTITIES)

Wambo Shire River Improvement Trust						
Act or instrument	River Improvement Trust Act 1940					
Function	e.g. To protect and improve rivers, repair and prevent damage to rivers and prevent or mitigate flooding of land by riverine floods. The primary role of a trust is to plan, design, finance, undertake and maintain stream improvement works for the benefit of the community within its river improvement area.					
Achievements	Nil due to wet weather					
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements, which are audited by distance audit procedures.					
Remuneration						
Position	Name	Meetings attended (insert number)		Approved annual or daily fee (half daily fee paid if under 4 hrs)	Approved sub-committee fees if applicable	Actual fees received
Chair	John Alexander	over 4 hrs	1	\$390 daily	N/A	\$1,560.00
		under 4 hrs	6			
Member (Deputy Chair)		over 4 hrs				
		under 4 hrs				
Member	Liz Otto	over 4 hrs	0	\$300 daily	N/A	\$900.00
		under 4 hrs	6			
Member	Suzanne Wood	over 4 hrs	0	\$300 daily	N/A	\$450.00
		under 4 hrs	3			
Member		over 4 hrs				
		under 4 hrs				
Member		over 4 hrs				
		under 4 hrs				
No. scheduled meetings	4					
Total out of pocket expenses	\$672.12 Include total \$ cost for Chair and all members. 'Out of pocket' expenses are outlined in the Remuneration Procedures for part-time Chairs and members of Queensland Government bodies.					

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FEES PAID TO BARRISTERS AND SOLICITORS

Name of entity: Wambo Shire River Improvement Trust

Name of portfolio: Regional Development, Manufacturing and Water

Name of legal firm(s) and Full name(s) & title(s) of <u>each</u> practitioner consulted – please also note if practitioner is a barrister or solicitor (details required for departmental reporting)	No. of briefs paid for and Date(s) briefs were provided	Legal category of service* (please select from list below)	Location of legal service	Amount paid (inc. GST) \$
				Nil

*Legal categories: Litigation, Prosecutions and Advocacy, Commercial Law, Project and Construction, Property, Intellectual Property, Public Law, Administrative Law, Workplace Law, Native Title, Child Welfare, Legal Advice on agency, Management/Corporate, Other legal services (please specify).

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PRUDENTIAL ASSESSMENT QUESTIONNAIRE

Name of entity: **Wambo Shire River Improvement Trust**

To assess the entity's financial position, the entity is required to complete **ALL SECTIONS** in the following statement which is to be signed and dated by the Chairperson of the entity at the relevant time.

The statement must accompany the annual financial statements of the entity, prepared and submitted to the QAO, as soon as possible after 30 June in each financial year.

If the entity is required to state reasons or provide written commentary, the entity is asked to please attach all written responses and return with completed statement.

No.	Question	Yes/No/Other
1	<p>Has the entity developed <i>and attached</i> its budget for the next financial year?</p> <ul style="list-style-type: none"> • If not, please provide reasons and forward a copy of the budget documentation as soon as possible, noting that this must be provided to DRDMW by 31 August¹. • If yes, was there a material variation of actual results recorded in the financial statements compared with the budget forecasts made at the beginning of the financial year? 	<p>Yes</p> <ul style="list-style-type: none"> • Due to the wet weather and continuous flooding events the budgeted \$260,000 for on ground works wasn't spent. • The Trust was unsuccessful in its QRRRF application.
2	<p>Did the entity prepare monthly bank reconciliation statements during the financial year?</p> <ul style="list-style-type: none"> • If not monthly, how frequently were they prepared and why? • If not at all, why not? 	<p>No, this was done quarterly as the Trust has a low number of transactions.</p>
3	<p>At any stage during the financial year was the entity overdrawn at the bank?</p> <ul style="list-style-type: none"> • If yes, state reasons why. • Is the entity aware that it requires the Treasurer's approval to operate an account with an overdraft facility²? • Does the entity need to seek the Treasurer's approval³? 	<p>No</p>

¹ This is a requirement under section 13 of the *River Improvement Trust Act 1940*.

² Also, note section 31 of the *Statutory Bodies Financial Arrangements Act 1982*.

<http://www.legislation.qld.gov.au/LEGISLTN/CURRENT/S/StatutryBodA82.pdf> and "Overdraft Facilities—Operational Guidelines for the Public Sector": <https://www.treasury.qld.gov.au/publications-resources/overdraft/index.php>

A statutory body may operate a deposit and withdrawal account to the extent necessary or convenient for its day-to-day operations. However, the account may only be operated with an overdraft facility with the prior approval of the Treasurer.

³ The entity should contact the Manager, Economics and Governance, for advice on procedure.

No	Question	Yes/No/Other
4	<p>Did the entity draw down any loan borrowings during the financial year?</p> <ul style="list-style-type: none"> • If DRDMW authorised loan borrowings and the entity has subsequently drawn down funds from the QTC, did the entity meet all its loan repayments on time? • Did the entity draw down any further debt during the year? • Was the further draw down approved by DRDMW? • If so, how much (\$) and note the terms) and when approved. 	No
5	<p>Considering the nature and scope of its operations and its size, has the entity undertaken a risk management assessment to ensure the entity is protected from unacceptable costs or losses?</p> <ul style="list-style-type: none"> • If the entity has discovered it is exposed to risk, has the entity acted or put plans in place to avoid, minimise, control and manage the risk? • If yes, please outline the actions taken and/or the key elements of these plans in an attachment to this questionnaire. 	No
6	<p>Does the entity have current cover for public liability and professional indemnity insurance?</p> <ul style="list-style-type: none"> • Are the entity's insurance premiums paid up to date? • Is the current level of insurance cover appropriate? • Has the entity recently reviewed the adequacy of its insurance cover? (A copy of current policy may be requested) 	Yes Yes Yes

Note:

If the entity is to respond with a written statement to any of the matters mentioned above, the entity must also include in the written statement the action taken by it to remedy the situation.

If the entity has not taken any action to remedy the situation, the entity must state the reasons for its inaction.

(Prudential assessment questionnaire continues over page)

Accrual Accounting

If your entity has a total gross revenue of \$1 000 000 or more—

No	Question	Yes/No/Other
7	For how many years in succession has your entity's gross revenue exceeded \$1 000 000?	None
8	<p>Are there any specific and exceptional factors that account for gross revenue exceeding \$1 000 000 that are unlikely to occur on an ongoing basis in future years (e.g. a special two-year subsidy program that is not expected to be ongoing)?</p> <ul style="list-style-type: none"> If so, please outline the nature of these exceptional revenue factors and state when these factors will no longer have an observable effect on gross revenue in your balance sheets. 	None
9	Has the entity, as part of its annual financial planning, assessed the growth in its operations and evaluated the impacts of cash accounting versus the accrual accounting framework?	No, the entity uses accrual accounting
10	<p>If not already transitioned from cash accounting, is the entity preparing for the introduction of accrual accounting into its operations?</p> <ul style="list-style-type: none"> If yes, by which date does the entity anticipate having fully implemented accrual accounting methods? If not, why not? (noting that this is a requirement under the <i>Financial reporting requirements for Queensland Government agencies</i> published by the Treasury department) 	No, the entity uses accrual accounting

Note:

If the entity is required to provide reasons in response to questions 8 and 10 above, please **attach a written statement**.

When responding to question 10 above, the entity must **state reasons for its inaction**, if any.

Signed: _____

Chairperson

John Alexander

Wambo Shire River Improvement Trust

Date: _____

25/8/22

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ENTITY INDEBTEDNESS STATEMENT

Name of entity: Wambo Shire River Improvement Trust

An entity that has outstanding loans is required to prepare an entity indebtedness statement to accompany its end of year financial statements presented for audit.

Does the entity have outstanding loans?

(Indicate with a tick - ✓)

Yes

No

This statement must be dated and signed by the entity's Chairperson.

If YES above is ticked, please address the following:

1	The term of the loan when it was taken out and when final payment is due:
2	The level of debt at the beginning of the current financial year (1 July):
3	The level of debt at the close of the current financial year (30 June):
4	State how the debt will be serviced in the coming financial year:
5	How the payments will be split between interest and principal:
6	Other commitments the entity may have for the current and coming financial years (e.g. financial commitments the entity might have under existing or proposed contractual arrangements):
7	Additional information if required:

Signed: _____

Chairperson

John Alexander

Wambo Shire River Improvement Trust

Date: _____

25/8/22