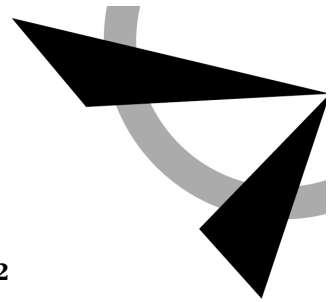


Annual Report  
2012-2013



SURVEYORS BOARD  
QUEENSLAND





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### Interpreter service

The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact us on (07) 3839 7744 and we will arrange an interpreter to effectively communicate the report to you.



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2 September 2013



2 September 2013

The Hon Mr Andrew Cripps  
Minister for Natural Resources and Mines  
Level 17, 61 Mary Street  
BRISBANE QLD 4000

Dear Minister

I am pleased to present the Annual Report 2012-2013 for the Surveyors Board of Queensland.

I certify that this Annual Report complies with:

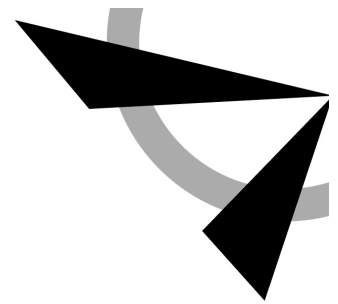
the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, and  
the detailed requirements set out in the *Annual report requirements for Queensland Government Agencies*.

A checklist outlining the annual reporting requirements can be found at page 39 of this annual report or accessed at [www.surveyorsboard.com.au](http://www.surveyorsboard.com.au).

Yours sincerely

A handwritten signature in black ink, appearing to read 'P. Sippel'.

Peter Sippel  
Chair  
Surveyors Board of Queensland



## **Mission of the board**

**To ensure the public has confidence in the profession of surveying and the integrity of the Queensland cadastre.**

## **Purpose**

The Board is an independent body corporate established under the *Surveyors Act 2003* (the Act) to:

- protect the public by ensuring surveys are carried out by registrants in a professional and competent way
- uphold the standards of practice within the profession
- maintain public confidence in the profession.

The Board is required to act independently, impartially and in the public interest.

## **Functions**

Under the Act, the Board's functions are to:

- establish competency frameworks for qualifying persons for registration and registration endorsements
- accredit entities for assessing the competency of persons under the competency frameworks
- assess applicants for registration and registration endorsements
- register persons and issue registration certificates
- keep a register of registrants
- monitor registrants' compliance with disciplinary conditions of registration
- authorise investigations, whether because of a complaint or on its own initiative, of registrants' professional conduct
- take disciplinary proceedings against registrants
- refer disciplinary matters, for hearing, to professional conduct review panels and QCAT
- perform other functions given to the Board under the Act or another Act.

## **Acronyms**

AIMS	Australian Institute of Mine Surveyors
BOSSI	Board of Surveying and Spatial Information of New South Wales
CER	Career Episode Report
CPD	Continuing Professional Development
CRSBANZ	Council of the Reciprocating Surveyors Boards of Australia and New Zealand
DNRM	Department of Natural Resource and Mines
QCAT	Queensland Civil and Administrative Tribunal
QUT	Queensland University of Technology
USQ	University of Southern Queensland

### **Management structure**

The qualifications and experience of the Board members is listed below as is the expiry date of their term of office. All Board members are appointed by the Governor in Council.

The Board comprises six surveyors of which  
three must be cadastral surveyors  
one must be directly involved in teaching surveying  
one must be a departmental cadastral surveyor and  
one must be a surveyor.

Two other Board members represent the interests of the community.

The Executive Officer and Secretary is Mr Murray Fox, a Chartered Accountant who provides the Board with financial and administrative experience which has been gained in both regulatory and member based organisations.

### **Board members**

#### **Peter Sippel B.App.Sc (Surv), B.Bus., Reg Surv (Cad, Cons), FSSSI**

Peter Sippel holds a degree in Bachelor of Applied Science (Surveying) and is registered as a Cadastral Surveyor in both Queensland and New South Wales. He is a member of the Surveying and Spatial Sciences Institute and a fellow of the Urban Development Institute, Australia (Queensland division). Currently he is a director of THG WSG Pty Ltd working in their Brisbane office. He has over 30 years experience in the surveying / spatial sciences industry and has a keen interest in contributing within his community and profession.

#### **Glenn Campbell, B.Sc., B.App.Sc (Surv), PhD, Reg Surv (Cad), MSSSI**

Glenn currently lectures in surveying and spatial science at the University of Southern Queensland. He is a Registered Cadastral Surveyor with experience in urban and rural practice.

#### **John Carroll, B.Surv (Hons 1), Reg Surv (Cad, Cons)**

John is the Managing Director at North Surveys Pty Ltd, a Queensland based company with offices in Brisbane, Gladstone and the Sunshine Coast. North Surveys is a specialist infrastructure survey company that supplies engineering, mapping, hydrographic, laser scanning technology and land surveying disciplines to private and government organizations throughout Queensland. John has been involved in numerous survey and town planning projects throughout Queensland and practices mainly in residential development and large infrastructure projects.

#### **Dennis Gregor, B.App.Sci (Surveying), Grad Dip Urban & Regional Planning, Reg Surv (Cad)**

Dennis is semi-retired, having worked in the surveying industry for over 40 years. He worked for the Royal Australian Survey Corps for 5 years, State Government and private enterprise for over 22 years and another 14 years as a Principal of a medium sized surveying practice that offered surveying, town planning, landscape architecture, environmental issues, vegetation management and resource exploration services. He has a keen interest in the profession and he has been a member of ISAQ and other professional bodies since 1978.

#### **Mary McLean, Dip CS (F/C)**

Mary has worked in a variety of industries including building, real estate, tourism and retail. More recently, she has focused on financial counselling which assists individuals, couples and community groups with financial literacy, demystifying and finding options for debt issues. She is the 2012 President of the Financial Counsellors' Association of Queensland (FCAQ) and represents the Association on the national body, Financial Counselling Australia. Her social justice passion is about financial consumer protection.

#### **Russell Priebbenow, PhD (UQ), B.Surv (Hons), FSSSI, Reg Surv (Cad)**

Russell is the Director of Cadastral and Geodetic Services in the Department of Natural Resources and Mines. He has over 33 years of public sector experience in surveying and mapping, including 20 years involvement with legislation and policy. Russell regularly represents the Department at surveying seminars, conferences and committee meetings. He is also the Queensland member of the national Intergovernmental Committee on Surveying and Mapping.

#### **Gregg Purcell, B.App.Sc (Surv) (Distinction), Reg Surv (Cad)**

Gregg is responsible for the surveying service line of RPS in South East Queensland. He has extensive experience in private practice of surveying, in particular consulting on major property development projects involving complex titling structures. Gregg is an expert in dealings regarding land tenure, registered interests in land, State Land, community titles, volumetric subdivision and the freehold Titling System. His project experience on titling matters covers all sectors, including residential, commercial, mixed-use, emerging communities, urban renewal, industrial, accommodation and health. From over 20 years in private practice, Gregg has expertise in strategic planning, business development, corporate governance, business financial analysis, and graduate career development.

### **Darlene Skennar, Barrister-at-Law, LLB (Hons)(QIT), LLM (QUT)**

Darlene was admitted as a barrister of the Supreme Court of Queensland in 1988 and has practiced as a barrister continuously from 1989 to date. She has a general practice with a focus on property law and estate law. She was a member of the Pharmacists Board of Queensland for 8 years.

### **Board meetings**

The Board meets every six to eight weeks to address the business of the Board. In 2012/13, eight Board meetings were convened.

### **Board meetings attendance**

<b>Member</b>	<b>Eligible to attend</b>	<b>Attended in 12/13</b>	<b>Original appointment date</b>	<b>Appointment ends</b>
Peter Sippel, Chair	8	8	4 October 2007	20 March 2016
Glenn Campbell	8	8	4 April 2006	20 March 2016
John Carroll	8	8	2 October 2007	28 September 2014
Dennis Gregor	8	6	1 April 2010	20 March 2016
Mary McLean	8	8	30 October 2008	28 September 2014
Russell Priebbenow	8	8	1 February 2006	28 September 2014
Gregg Purcell	8	8	29 September 2011	28 September 2014
Darlene Skennar	8	7	1 April 2010	20 March 2016

The business of the Board is dealt with in four categories, each with an assigned Board Member:

<b>Administration Convenor</b>	Russell Priebbenow
<b>Complaints Convenor</b>	John Carroll
<b>Education &amp; Registration Convenor / Chief Examiner</b>	Glenn Campbell/ Dennis Gregor
<b>Renewal Convenor</b>	Gregg Purcell

During 2012/13 the Board invited senior government representatives, and industry representatives from the private and educational sectors to address the Board and expand on specific issues relevant to surveying and the spatial industry. The Board also welcomed new registrants and recognised the careers of a number of Emeritus Surveyors. The Board has an 'open meeting' policy, with registered persons and the public able to attend Board meetings on a pre-arranged basis.

### **Administration**

The Board is supported by the following staff:

Executive Officer and Secretary                      Murray Fox   CA

Administration and Registration Officer    Katrina Tantucz

### **Major board achievements**

Competency framework review

During the past year the Board completed a review of the competency frameworks to ensure simplicity and suitability for purpose. The review included consultation with the profession, industry associations and government departments and agencies. The Board then developed draft frameworks and published these on the Board webpage and again sought feedback. The new frameworks for Surveyors, Surveying Graduates, Surveying Associates, Cadastral and Engineering endorsements were approved by the Board and became effecting on 16 April 2013. The three new mining endorsement frameworks became effective on 1 July 2013.

#### Registration process

In conjunction with the release of the new competency frameworks the Board introduced a number of changes to encourage Surveying Graduates to progress to Surveyor registration and to seek an endorsement. The new registration process now includes the option to demonstrate competency via the progressive lodgement of career episode reports or an oral presentation for Surveying Graduates with a numbers of years' experience. The requirement to complete a professional assessment project is no longer applicable to progress from Surveying Graduate to Surveyor. The requirement to complete a professional assessment project remains in place to seek a specialist endorsement.

#### Post graduate training plans

The new Surveying Graduate competency framework requires evidence of progress toward Surveyor registration. Surveying Graduates are now required to complete a post graduate training plan and lodge this with the Board on a yearly basis. The training plan is to be prepared in conjunction with the graduate's supervisor and clearly identify how, and the timeframe within which, a graduate will progress to Surveyor registration. The Board has developed the new surveying graduate competency framework to assist graduates progress in their career and not to accept graduate registration as the end point of their career development and registration status.



## Chair's report

In presenting this report on the activities of the Surveyors Board of Queensland for the period July 2012 to June 2013, I acknowledge the significant responsibility the Board has in fulfilling its duties. Those duties under the *Surveyors Act 2003* primarily centre on the protection of the public interest through ensuring that surveys are performed to appropriate standards by competent registered persons, thereby maintaining the confidence of the public in the survey profession.

An overview of the activities of the Board is included in the report together with highlights of initiatives across both operational and strategic functions of the Board.

The Board's main instruments for determining achievement of appropriate standards are the competency frameworks, by which surveyors are assessed for new and ongoing registration purposes, and the code of practice, which is a key element in determining of the need for disciplinary action. Both of these instruments are established under the head of power of the *Surveyors Act 2003*.

Adoption of the revised and updated competency frameworks was achieved by the Board in the last quarter of the year. The revised frameworks reflect feedback from registrants and the various industry organisations highlighting the need for simplification of word descriptors, inclusion of more explanatory notes as well as strengthening of emphasis on key competencies influenced through changing legislation and technology. As previously reported the Board has been working with other government and private sector professional and industry organisations in addressing skill shortages. In response to the need for more registered and endorsed surveyors, due to the ageing of the profession, the Board has established requirements in the competency framework which will directly encourage graduates to progress to registration as surveyors. The Board has also implemented more flexible and direct assessment procedures which will reduce registration complexity and time frames. These changes have been well received by the profession.

Through the competency framework consultation process strong support was received that a degree qualification was the required foundational benchmark for registration as a surveyor. It was considered that the degree qualification provided the registrant with the minimum foundational learning from which competency can be built to ensure public confidence in the professional. This feedback has been reinforced by the Council of Reciprocal Surveyors Boards of Australia and New Zealand, of which Queensland is a member, in the Council's confirmation that a 4 year degree be the minimum qualification for a cadastral surveyor and through a supporting independent study established benchmark criteria by which surveying degrees could be compared and assessed to meet a minimum standard of content and learning.

It has also come to the notice of the Board that contractual requirements pertaining to survey responsibility in infrastructure projects are now not only requiring cadastral surveyors to have proof of competence through Board registration but also requiring engineering & mining surveyors to demonstrate their respective competencies by some independent means. Evidence suggests that this trend extends beyond Queensland, with Queensland contracts requiring in some instances registration with the Board as a surveyor or possibly engineering surveyor endorsement. This further supports the need to formally recognise the minimum qualification of a surveyor to be a minimum of 3 year university degree as independent organisations recognise the Board's standard as being suitable for their purposes. The Board further encourages the Minister to consider amendment of the Surveyors Act to formally recognise that for the purposes of the Act, a minimum qualification for registration as a surveyor is a 3 year university degree.

As reported last year amendments to the *Coal Mining Safety and Health Act 1999* and associated regulations in 2011 recognised registration for mining surveyors under the *Surveyors Act 2003* as essentially being the primary means of recognition of competence to sign mine survey plans. Subsequently there have been an increasing number of applicants seeking registration as mining surveyors. Whilst the major emphasis has been in the open cut and underground coal areas, the Board is seeing increasing requests for registration from those working in the underground metalliferous sector as well. Hence the Board has expanded endorsement categories to enable separate endorsements for open cut, underground coal and underground metalliferous categories and removed the previous category of all mines (ie open cut & underground) which predominantly only addressed coal mine surveying.

The reciprocal recognition of registration of mining surveyors across states of Australia has been a matter of consultation between the relevant registering authorities of Queensland, New South Wales and Western Australia over recent years as the Australian Institute of Mining Surveyors has sought greater flexibility for its members to work across the various jurisdictions. The Surveyors Board of Queensland and New South Wales Board of Surveying and Spatial Information have had a memorandum of understanding for over 6 years which is built on an agreed standard of the required qualifications and competencies. Ongoing discussions facilitated by the Australian Institute of Mining Surveyors between the relevant registration Boards aim at greater transparency of the registration process between states and improved understanding of the relevant mining category under which registration is granted in each state. The significant growth of the resources sector and the fact it is recognised as one of the key pillars of the Queensland economy as well as the direct flow on of the increasing number of mining surveyor registrations across all categories substantiates the Board's decision



reported previously to appoint a mine surveyor observer to the Board. Given the essential requirement now for direct expertise on the Board in mine surveying the Board again seeks the Minister's consideration of amendment of the Act to enable formal appointment of a Mine Surveyor.

As the Government considers opportunities for improved efficiency and streamlining of functions across a broad range of industry sectors, the Board has engaged with government and industry groups in a taskforce to develop a discussion paper titled "3dQld – Building the boundaries and position Queensland". The Board has seen significant positive response to this paper both from within the profession and other industry sectors. Principally the paper explores the need to develop a comprehensive, robust survey accurate and statutorily recognised coordinated cadastral fabric across all tenures that will be capable of meeting the needs of future users. The Board's participation is to ensure registered surveyors' competencies include essential elements to meet this need so that the full extent of increased productivity gains can be realised. The Board would be keen to discuss with the Minister the strategic changes within the legislative framework to address the public interest need in this regard.

To fulfil its duties, the Board is increasingly finding that it has to engage more human resources to adequately support the competency assessment process as well as draw on reserve funds to facilitate professional training of assessors, investigators and other board support staff and undertake complaint investigations and disciplinary procedures. The reality of this situation is that the Board is continuing to budget for deficit budgets to fulfil its obligations as the basic incremental increase in registration fees is not sufficient to keep pace with increasing running costs. In view of this circumstance the Board flags the intent to undertake a financial review and raise with the Minister the ability to increase income such that it is commensurate with the significant responsibilities which are required to be undertaken by the legislative framework.

Finally on behalf of the Board, I acknowledge the dedication and commitment of our support staff to enable the Board to be in the best position possible to address issues and make decisions on an informed basis.

To my fellow Board members, I acknowledge their contribution over the past year to the Board mission and their commitment to ensuring that the professional standards of both new and existing registrants are such that the public can have a high level of confidence in the services delivered by a person registered under the *Surveyors Act 2003*.

A handwritten signature in black ink, appearing to read "P.G. Sippel".

Peter Sippel

Chair

## Board operations

The main operational activities of the Board are to register surveyors, review competence against the competency frameworks and receive and investigate complaints.

### (a) Registration & endorsement

#### Registration categories

The Act provides for the following categories of registration:

- **Surveying Associate** A Surveying Associate is a competent surveying technician.
- **Surveying Graduate** A Surveying Graduate is competent in technical aspects of surveying, and has successfully completed a tertiary course of at least three years fulltime duration acceptable to the Board.
- **Registered Surveyor** A Registered Surveyor has achieved full recognition as a professional surveyor and has considerable experience in general surveying.
- **Registered Surveyor with endorsements** A Registered Surveyor may specialise in one or more aspects of surveying. Endorsements that are currently approved by the Board are cadastral (land), engineering, mining and consulting. A consulting surveyor endorsement is required when a surveyor wishes to operate as a business that provides cadastral surveying services to the public. Appropriate professional indemnity insurance cover is required.
- **Corporation** An Australian corporation wishing to provide survey services may be registered as a surveyor. The corporation is required to employ or have as an executive officer a surveyor with a consulting endorsement. For additional endorsement/s, the company must employ a surveyor, registered with the relevant endorsement (cadastral, engineering, or mining). Appropriate professional indemnity insurance cover is required.
- **Emeritus Surveyor** An Emeritus Surveyor has retired from active surveying practice, but wishes to retain their links with the profession.

#### Registration statistics –

The following tables show the number of Queensland registrants, by category, at 30 June in each year from 2011 to 2013.

2011 Total	2012 Total	Description Registration Categories	Male	2013 Female	Total
299	314	Surveying Associate	310	4	314
354	365	Surveying Graduate	352	22	374
735	730	Surveyor	728	5	733
		Total	1,390	31	1,421
<b>Endorsements</b>					
579	573	Cadastral	553	4	557
109	108	Engineering	116	1	117
47	46	Mining A	52	0	52
16	15	Mining O	21	0	21
263	257	Consulting	250	0	250

NOTE: In some cases registered surveyors may have multiple endorsements.



<b>Description</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Corporations registered as surveyors (includes consulting endorsement)</b>	160	160	159
<b>Corporation Endorsements</b>			
Cadastral	159	158	157
Engineering	18	5	5
Mining A	1	1	1
Mining O	1	0	0
<b>Emeritus Surveyor</b>	136	140	139

### **Competency assessment**

The Board's competency frameworks provide the basis for assessment of competency for registration and endorsement of registration. The Board completed a review of the frameworks during 2013.

### **Renewal of registration**

Applicants for renewal of registration are required to make a solemn declaration that they have maintained their competency. A ten percent random selection of registered persons is required to submit Career Episode Reports (CERs) in advance of their application for renewal. The purpose of the CERs is to demonstrate the applicant's competency in terms of certain aspects of the competency frameworks. The CER is assessed by a Board appointed assessor who is an experienced member of the profession. All Board Assessors attended an assessor moderation meeting which is conducted by the Board's Education Convenor to ensure a consistent assessment process has been adopted. After the completion of the moderation process the Board receives the final recommendations of the Assessors and approves the CERs submitted.

The Board acknowledges the dedication and contribution of the following CER assessors for 2012/13,

Mr Michael Arnold	Mr Darren Browne	Mr Stephen Bryant
Mr Robert Bulgarelli	Mr David Campbell	Mr David Copley
Mr Andrew Devine	Mr Andrew Garrett	Mr Colin Hansen
Mr Chris Hayes	Mr Steve Healy	Mr Peter Kimmorley
	Mr Damian Vella	

In addition to the CERs, a further ten percent of consulting cadastral surveyors were selected for a site visit from Board members. The Board hopes that the site visits provide an opportunity for open communication between surveyors and Board members on key current issues in the profession.

All registered surveyors are still expected to maintain their knowledge and skills by further studies, attendance at relevant training courses, and/or participation in various conferences on offer.

### **Overseas applicants**

The qualifications of overseas applicants seeking cadastral registration are assessed by the Bureau of Overseas Qualifications and Assessments to determine equivalence to an Australian four year surveying degree in accordance with guidelines developed through an arrangement with the Council of the Reciprocating Surveyors Boards of Australia and New Zealand (CRSBANZ). Non-cadastral overseas applicants are assessed by the University of Southern Queensland to determine equivalence to an Australian three year surveying degree.

From the period 1 July 2012 to 30 June 2013, the Board approved and registered eleven overseas applicants as Surveying Graduates.



### **Reciprocal registration (interstate)**

Since 1892, there has been a reciprocal registration agreement between the various registration authorities within Australia and New Zealand for cadastral (land) surveyors. Under this agreement, which is consistent with the *Mutual Recognition Act 1992*, surveyors who are registered in an Australian state or territory or in New Zealand, are able to gain registration in any of these jurisdictions. During 2012/13, the Board registered ten surveyors with a cadastral endorsement under the reciprocal agreement.

The Board continues to support a Memorandum of Understanding with the Board of Surveying and Spatial Information (BOSSI) of New South Wales setting out reciprocal registration rights for Mine Surveyors between states. This agreement supports the growing demand for recognition of Mine Surveyors in both states, and allows for free movement between mines in the two states.

### **Register of surveyors**

The Board maintains a register of surveyors. The public part of the register is available at the Board's website at [www.s bq.com.au](http://www.s bq.com.au). In addition, the website provides information on registered surveyors providing cadastral surveying services to the public.

#### **(b) Education & professional training**

The Board maintains a close working relationship with tertiary institutions and professional bodies, encouraging appropriate academic standards, continuing professional education and research.

### **Prizes and awards**

Brad Taylor was presented with the Surveyors Board of Queensland Prize for his excellent academic result throughout the QUT program and demonstrated leadership, innovation and professionalism. The Board also presents a conference attendance award for QUT students and in 2013 Bodie Howell and Rowan Burrows met the nominated award criteria.

Gary Jewkes was presented with the joint Surveyors Board/USQ Graduate Award for the graduate of a surveying course and achieved excellent academic achievement throughout the course.

### **Tertiary courses**

The Board monitors the tertiary surveying courses offered within Queensland to ensure the competencies of graduates from those courses meet the Board registration requirements. The Board continues to maintain a close professional relationship with Queensland universities. In addition, the Board recognises courses in Australia and New Zealand accredited by other Boards who are members of CRSBANZ.

### **Industry group meetings**

The Board facilitated two industry group meetings during the year with representatives from academia, government and professional associations to provide feedback on Board activities and or advise of any initiatives the Board is proposing. These meetings provide a forum for open communication and allow the Board to interact with the profession and its representatives.

#### **(c) Complaints & discipline**

**The Act enables the Board to investigate written complaints about the professional conduct of a registrant in carrying out, or in relation to, a survey.**

### **Professional conduct**

Professional conduct includes:

- the registrant's competency to carry out surveys
- the quality or accuracy of surveys
- compliance with disciplinary conditions of registration
- compliance with the Act, Code of Practice, the *Survey and Mapping Infrastructure Act 2003* or survey standards under that Act.



In dealing with complaints, the Board seeks to protect the public interest.

The Board utilises the skills of experienced members of the profession to investigate complaints from the public. The Board has a list of approved investigators and has provided the investigators with training relating to the gathering and recording of evidence.

### **Complaints categories**

There are four complaint categories used by the Board.

- 'Minor' matters are assessed through in-house review and consultation. This category also includes complaints the Board reasonably believes to be frivolous, vexatious or trivial under Section 85 (2) of the Act.
- 'Of note' matters are resolved informally between the Board and the registered person - the focus is on addressing the cause of the problem, including through introduction of quality assurance processes, and specific training or counselling. Section 86 of the Act applies in these cases.
- 'Of concern' signifies a matter where the registered person is alleged to have committed a substantial breach of professional conduct. Under Section 89 of the Act, following an investigation a Professional Conduct Review Panel of the Board is set up to determine whether disciplinary actions will be taken under Section 91.
- 'Serious' matters involve allegations of professional misconduct that has serious consequences, or allegations of significant continuing misconduct. The Board draws up charges which are heard before a Professional Conduct Review Panel or the Queensland Civil and Administrative Tribunal (QCAT).

### **Annual complaints summary**

At the date of this report the Board has assessed the category of complaints on hand and closed during the year to be:

<b>Category</b>	On Hand	Closed	On Hand	Closed
	<b>2011 - 2012</b>	<b>2011 - 2012</b>	<b>2012 - 2013</b>	<b>2012 - 2013</b>
Minor	1	1	1	5
Of Note	0	2	0	2
Of Concern	0	1	0	0
Serious	3	1	2	1
<b>Total</b>	<b>4</b>	<b>5</b>	<b>3</b>	<b>8</b>

A summary of the complaints position for 2012/13 is listed below:

Complaints carried over from 2011/12	4
New complaints received in the year	+7
Less finalised complaints	- 8
Complaints remaining under review	3

Of the four complaints remaining open at the end of the 2011/12 year, two complaints were finalised and closed during the year. Of the remaining two complaints, both matters proceeded to a Professional Conduct Review Panel (PCRP) disciplinary hearing. A number of months after the PCRP further evidence was received by the Board and a new investigation was initiated. This matter is currently the subject of disciplinary proceedings in QCAT. The Board continues a monitoring brief, hence these two complaint files remain open. Of the seven new complaints received during 2012/13, six have been finalised, while one remains open as further information is being sought by the Board. In addition to the above, the Board received a number of telephone enquiries about the actions of surveyors which did not proceed to formal written complaints.

The Board is working proactively with the Department of Natural Resources and Mines to seek clarification from the certifying surveyor where irregularities are noted on plans lodged with the department.

## **Discipline**

During the 2012/13 year the Professional Conduct Review Panel (PCRP) found a former registered Surveyor guilty of professional misconduct for breaches of the Board's Code of Practice and Supervision Policy. The PCRP imposed both a reprimand and costs against the former Surveyor. After the PCRP hearing the Board subsequently received information that the former Surveyor was performing cadastral surveys. After investigation the former Surveyor admitted performing cadastral surveys and the Board commenced further disciplinary action in QCAT. At the date of this report the QCAT matter is ongoing.

In another PCRP matter a registered surveying corporation was found guilty of professional misconduct in that inaccurate plans were prepared and the plans did not comply with surveying Standards and Regulations. The PCRP required all incorrect plans to be corrected, identify and place all missing marks from the incorrect plans, complete a competency assessment, pay a fine and the costs of the investigation.

Three surveyors attended 86 meetings before representatives of the Board to provide further information into specific matters of concern to the Board. Two surveyors were reprimanded by the Board and the third surveyor was cautioned. All three surveyors were advised to take greater care in future in order to comply with the Code of Practice.

## **Code of practice**

The Board periodically reviews and where necessary updates the Code of Practice for surveyors, which:

- provides guidance on appropriate professional conduct for surveyors
- covers matters such as compliance with survey standards, professional competence, professional conduct, personal conduct, client relations, conflict of interest, and responsibilities regarding employees, natural and built environment and business practice
- underpins professional surveying practice in Queensland and
- serves to promote public confidence in surveyors and surveying.

A copy of the Code of Practice is available on the Board's website.

## **(d) Public protection & awareness**

The Board undertakes public awareness activities to promote its existence and responsibilities to the public.

The Board's website [www.surveyorsboard.com.au](http://www.surveyorsboard.com.au) is its main vehicle for public awareness activities. The website is continually reviewed and updated as new policies are developed or existing policies reviewed. In addition to the policy update, the website homepage features information about matters of interest for the public and registered persons. The webpage advises the public on complaint procedures and what issues the Board can investigate.

The Board has continued the process of sending personalised email communiqués to registered persons from the data held in the register. This process permits more timely communication between the Board and registered surveyors on important matters.

To raise awareness among surveyors on issues of public interest, the Board also contributes on a regular basis to the quarterly journal of the Surveying and Spatial Sciences Institute in Queensland and attends all major surveying conferences held throughout Queensland.

## **(e) Legislation**

The Board provides advice on legislation affecting surveys, surveyors and the public interest.

The Board raises matters with the Minister responsible for administration of the Act where it considers improvements can be made to legislation that affects the services provided by surveyors, and/or the administration and regulation of the profession can be enhanced.

There were no ministerial directions given to the Board under section 32 of the Act during the financial year.



**(f) Strategic**

The Board retained the following key objectives for fulfilling its mission:

1. setting and maintaining the competency standards for both technical competence and ethical / professional conduct
2. building and evaluating competence to meet the standards through assessments, registration and renewal procedures
3. assurance of public confidence
4. communication to relevant audiences.

In February 2013, the Board held a strategic planning day to review past strategies and amendments were made to achieve these objectives in the future.

The Board agreed to develop a progressive competency assessment process and introduce an alternate option to demonstrate competency via oral presentation. The Board also agreed to develop and publish a Surveying Graduate registration policy requiring Surveying Graduates to progress their registration within ten years of obtaining their degree. A communication strategy was to be developed to explore all presentation options to communicate Board initiatives especially the new competency frameworks and registration process. All of the above initiatives were completed within the year.

The Board agreed to facilitate the development of relevant education courses by identifying topics and experts to prepare and deliver specific topics. The Board would also clearly communicate via its webpage the Board's standards and expectations for professional practice. In doing so, it would specifically raise with the profession risk management and succession planning to inform both Surveying Graduates and senior Surveyors of the importance of engaging suitably qualified staff, and ensuring continuity of business through staff with the necessary endorsement.

The Board, in association with other relevant bodies, continues to investigate ways to promote the profession to secondary school students via school career counsellors and provide assistance to both teachers and students about the roles and opportunities available within the profession.


A review of the Board fee structure was deemed essential to ensure a consistent revenue source for the Board and to confirm the correct alignment of fees with the costs of providing the Board's services.

**Non financial performance**

By ensuring adherence with the Code of Practice and compliance with the competency framework the Board believes it has achieved its mission to protect the public and uphold the maintenance of professional standards. The Board's complaints process including the appointment of independent investigators is designed to ensure protection of the public and maintain public confidence in the profession. Again the number of complaints received during the year was minimal. The Board's work in the past year continues to assist, and contribute to maintaining the integrity of the Cadastre, which is important for Queensland and supports the role of the Board and the need for the Board's Code of Practice.



## Financial performance



	Actual	Budget
<b>Income</b>		
Fees	412,495	351,177
Survey Infrastructure Fee	102,650	92,140
Other Income	76,624	41,563
<b>Total Income from continuing operations</b>	<b>591,769</b>	<b>484,880</b>
<b>Expenditure</b>		
Wage Related Expenses	272,411	279,450
Board Member Expenses	67,571	85,410
Education and Assessment	64,347	71,100
Complaints and Investigation Expenses	44,370	36,000
Administration Expenses	118,720	86,090
Rent and Outgoings	42,957	49,600
<b>Total Expenditure from continuing operations</b>	<b>610,376</b>	<b>607,650</b>
<b>Operating Result from continuing operations</b>	<b>(18,607)</b>	<b>(122,770)</b>
Other Comprehensive Income	-	-
<b>Total Comprehensive Income</b>	<b>(18,607)</b>	<b>(122,770)</b>

The financial result for the year was a deficit of \$18,607 while a deficit of \$122,770 had been budgeted. The favourable variance of \$104,163 arose due to an increase in the number of applications for registration and competency assessment received by the Board.

The Board's income for the year was 22.0% above budget. There was an increase in the number of survey plans lodged with DNRM during the year leading to an 11.0% increase in the Survey Infrastructure Fee which was \$10,510 above budget. Total expenditure was 0.4% above budget. With wage related costs representing 46.0% of the Board's total budgeted expenditure meeting the wage budget contributed to the financial result for the year. The Board incurred significant legal fees during the year on disciplinary and related matters and this resulted in administration costs exceeding budget.

While the Board is in a sound financial position with net assets of \$791,814 the Board is limited in its ability to raise fees or fund specific new initiatives such as the role of Training Advocate, which the Board believes to be in the public interest, to ensure sufficient surveyors are trained and on hand to meet the needs of Queensland in the future. It is for this reason the Board has run deficit budgets for the past two years and will operate a deficit budget in the 2013/2014 year.

## GOVERNANCE

### (a) Risk management and accountability

The Board is a small organisation with only two full-time staff and does not have a formal risk management or audit committee and there is no internal audit function. The Board and Executive Officer work closely together to monitor potential risk management issues and are responsible for the internal controls operating within the Board.

The Board monitors the many related government policies that apply to the operation of Statutory Boards in general. Due to the size and nature of the Board's activities many of these policies are not relevant to the Board and therefore no specific mention or reporting on the many unrelated policies has been included in this report.

There have been no external reviews or reports into the activities of the Board during 2012/13. No machinery of government changes have had any direct impact on the Board or operations of the Board.

**(b) Public Sector Ethics Act**

The Board's administrative procedures and management practices continue to have proper regard to code of conduct with Board members and staff aware of the requirements and their responsibilities.

**(c) Human resources**

The Board only has two full-time staff who are engaged on fixed term contracts. The Board is aware of the value and importance of staff retention in order to ensure consistency of service delivery. There has been no early retirement, redundancy or retrenchments during the reporting period.

**(d) Carers (Recognition) Act 2008**

While the Board does not currently deliver services or make strategic policy decision which require it to consider the needs of carers the Board has ensured staff and board members are aware of the Carers Charter.

**(e) Consultancies**

The Board engages either the Bureau for Assessment of Overseas Qualifications (for cadastral assessments) or the University of Southern Queensland to advise whether an overseas applicant for registration has an Australian equivalent degree. During the year the following amounts were paid for the assessment of overseas qualifications.

Bureau for Assessment of Overseas Qualifications \$2,600

University of Southern Queensland \$800

**(f) Overseas travel**

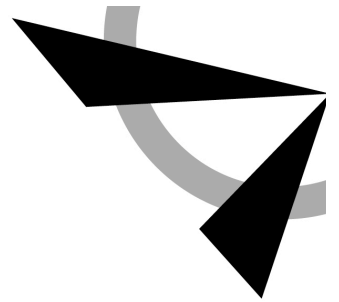
There was no overseas travel during the year.

**(g) Information systems and record keeping**

The Board has a State Archivist's approved record retention policy which outlines the retention and disposal requirements for the core-business records of the Board.

**(h) Right to information**

The Board did not receive any applications during the year for access to information under the Right to Information Act.



**SURVEYORS BOARD**

**OF QUEENSLAND**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED**

**30 JUNE 2013**

**SURVEYORS BOARD OF QUEENSLAND  
FINANCIAL STATEMENTS 2012-13**

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**General Information**

These financial statements cover the Surveyors Board of Queensland which is constituted under Section 7 of the *Surveyors Act 2003* and is a Statutory Body within the meaning of the *Financial Accountability Act 2009*. The Board's principal function is the registration of Surveyors and matters associated therewith.

The Board performs the functions set out in the Act and is accountable to the Minister for Natural Resources and Mines.

The Board consists of 8 members appointed by the Governor in Council.

The head office and principal place of business of the Board is:

Kenlynn Centre  
Level 4, Unit 18  
457 Upper Edward Street  
Spring Hill, Qld, 4000.

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

# **Surveyors Board of Queensland** **Statement of Comprehensive Income** **For the year ended 30 June 2013**

	Note	2013	2012
<b>Income</b>			
Fees	3	412,495	395,665
Survey Infrastructure Fee		102,650	93,589
Other Income		76,624	63,042
<b>Total Income from continuing operations</b>		<b>591,769</b>	<b>552,296</b>
<b>Expenditure</b>			
Wage Related Expenses	4	272,411	249,716
Board Member Expenses	5	67,571	74,307
Education and Assessment	6	64,347	44,752
Complaints and Investigation Expenses	7	44,370	35,172
Administration Expenses	8	118,720	116,440
Rent and Outgoings	9	42,957	48,570
<b>Total Expenditure from continuing operations</b>		<b>610,376</b>	<b>568,957</b>
<b>Operating Result (Deficit) from continuing operations</b>		<b>(18,607)</b>	<b>(16,661)</b>
Other Comprehensive Income		-	-
<b>Total Comprehensive Income</b>		<b>(18,607)</b>	<b>(16,661)</b>

The accompanying notes form part of these accounts

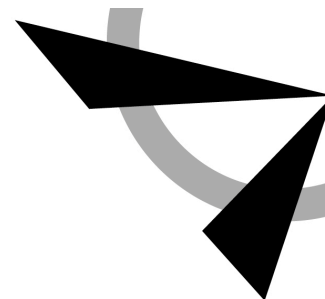


**Surveyors Board of Queensland**  
**Statement of Financial Position**  
**As at 30 June 2013**

<b>Assets</b>	<b>Note</b>	<b>2013</b>	<b>2012</b>
<b>Current Assets</b>			
Cash and Cash Equivalents	10	1,003,556	953,486
Trade and Other Receivables	11	5,488	1,454
<b>Total Current Assets</b>		<b>1,009,044</b>	<b>954,940</b>
<b>Non-Current Assets</b>			
Plant and Equipment	12	48,980	61,112
Other Financial Assets	13	5,000	5,000
<b>Total Non-current Assets</b>		<b>53,980</b>	<b>66,112</b>
<b>Total Assets</b>		<b>1,063,024</b>	<b>1,021,052</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	14	226,360	178,606
Provisions	15	17,800	18,200
<b>Total Current Liabilities</b>		<b>244,160</b>	<b>196,806</b>
<b>Non-Current Liabilities</b>			
Provisions	15	27,050	13,825
<b>Total Non-Current Liabilities</b>		<b>27,050</b>	<b>13,825</b>
<b>Total Liabilities</b>		<b>271,210</b>	<b>210,631</b>
<b>Net Assets</b>		<b>791,814</b>	<b>810,421</b>
<b>Equity</b>			
Accumulated Surplus		791,814	810,421
<b>Total Equity</b>		<b>791,814</b>	<b>810,421</b>

The accompanying notes from part of these accounts

# **Surveyors Board of Queensland** **Statement of Changes in Equity** **For the year ended 30 June 2013**



	Notes	2013	2012
<b>Balance 1 July 2012</b>		810,421	827,082
Operating Result from Continuing Operations		(18,607)	(16,661)
<b>Balance 30 June 2013</b>		<b>791,814</b>	<b>810,421</b>

The accompanying notes form part of these accounts



**Surveyors Board of Queensland  
Statement of Cash Flows  
For the year ended 30 June 2013**

	<b>Note</b>	<b>2013</b>	<b>2012</b>
<b>Cash Flow from Operating Activities</b>			
Cash receipts from operations		562,784	517,518
Cash payments applied in operations		(522,332)	(515,312)
GST received from customers		2,315	681
GST paid to suppliers		(22,791)	(24,995)
Interest received		37,134	46,712
		<hr/>	<hr/>
<b>Net Cash Provided by (used) in Operating Activities</b>	16	57,110	24,604
		<hr/>	<hr/>
<b>Cash Flow from Investing Activities</b>			
Payments for Plant & Equipment		(7,040)	(16,810)
		<hr/>	<hr/>
<b>Net Cash Provided by (used) in Investing Activities</b>		(7,040)	(16,810)
		<hr/>	<hr/>
Net increase/(decrease) in cash		50,070	7,794
Cash at the beginning of the year		953,486	945,692
		<hr/>	<hr/>
<b>Cash at the End of the Year</b>	10	<b>1,003,556</b>	<b>953,486</b>
		<hr/>	<hr/>

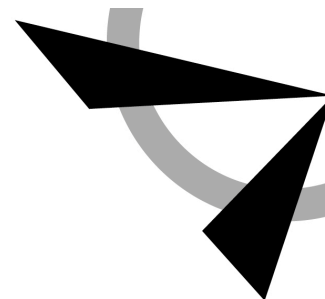
The accompanying notes from part of these accounts



# **Surveyors Board of Queensland**

## **Notes to and forming part of the Financial Statements**

### **As at 30 June 2013**



#### **1. Objectives and Principal Activities of the Board**

The objective of the Surveyors Board of Queensland is to ensure public confidence in the profession of surveying through proper administration of the Surveyors Act 2003 and meeting/implementing the following corporate objectives:

1. Setting and maintaining the competency standards for both technical competence and ethical / professional conduct.
2. Building and evaluating competence to meet the standards through assessments, registration and renewal procedures.
3. Assurance of public confidence.
4. Communication to relevant audiences.

#### **2. Summary of Significant Accounting Policies**

##### **(a) Statement of Compliance**

The Board has prepared these financial statements in compliance with section 42 of the *Financial and Performance Management Standard 2009*.

The financial report is a general-purpose financial report and has been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with the Treasurer's Minimum Reporting Requirements for the year ending 30 June 2013, and other authoritative pronouncements.

With respect to compliance with Australian Accounting Standards and Interpretations, the Board has applied those requirements applicable to not-for-profit entities, as the Board is a not-for-profit Statutory Body. Except where stated, the historical cost convention is used.

##### **(b) Reporting Entity**

The financial statements include the value of all revenues, expenses, assets, liabilities and equity of the Board.

##### **(c) Agency Transactions and Balances**

The Board acts as secretary and administrator for the Council of the Reciprocating Surveyors Boards of Australia and New Zealand (CRSBANZ). As the Board acts solely in a custodial role, the transactions and balances of CRSBANZ are not recognised in the Board's financial statements. The Board has no right to disburse CRSBANZ funds to accomplish the Board's objectives.

##### **(d) Significant Accounting Judgments, Estimates and Assumptions**

Accounting policies are selected and applied in a manner which ensures that the resultant financial information satisfies the concepts of relevance and reliability, thereby ensuring the substance of the underlying transaction and other events is reported.

In the application of Australian Accounting Standards, management is required to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other various factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments. Actual results may differ from these estimates.



The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

#### **Significant Accounting Judgments**

The Board has entered into a lease for premises as disclosed in Note 17 (b). Management has determined that all of the risks and rewards of ownership of these premises remain with the lessor and has therefore classified the lease as an operating lease.

#### **Significant Accounting Estimates and Assumptions**

The key estimate and assumption that has a significant risk of causing a material adjustment to the carrying amounts of certain assets and liabilities within the next annual reporting period is *Provisions for Employee Benefits*. Provisions for employee benefits payable after 12 months from the reporting date are based on future wage and salary levels, experience of employee departures and periods of service, as discussed in Note 1(n). The amount of these provisions would change should any of these factors change in the next 12 months.

#### **(e) Revenue**

Revenue is recognised when the Board is legally entitled to the income and the amount can be quantified with reasonable accuracy. Revenue from application and registration fees is recognised on an accrual basis and is only applied to that component of fees paid that relate to the current financial year. Revenues are recognised net of the amounts of goods and services tax (GST) payable to the Australian Taxation Office.

#### **Investment income**

Investment income comprises interest and is recognised as it accrues, taking into account the effective yield on the financial asset.

#### **Asset sales**

The gain or loss on disposal of all non-current assets and available-for-sale financial investments is determined as the difference between the carrying amount of the asset at the time of the disposal and the net proceeds on disposal.

#### **In-kind donations**

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue. Assets vested in the Board are recognised as revenue when control over the asset is obtained.

#### **(f) Expenditure**

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular category they have been allocated to activities on a basis consistent with the use of the resources. Management and administration costs are those incurred in connection with administration of the Board and compliance with statutory requirements.

#### **(g) Cash and Cash Equivalents**

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown as current liabilities within borrowings, in the Statement of Financial Position.

#### **(h) Receivables**

Trade receivables, which comprise amounts due from provision of services or the imposition of fines as a result of disciplinary action are recognised and carried at original invoice amount less an allowance for any

uncollectible amounts. Normal terms of settlement are fourteen (14) days. The notional amount of the receivable is deemed to reflect fair value.

An allowance for doubtful debts is made when there is objective evidence that the Board will not be able to collect the debts. Bad debts are written off when identified.

### **(i) Property, Plant and Equipment**

Property, plant and equipment are shown at cost or valuation, less accumulated depreciation and impairment losses.

Any property, plant and equipment donated to the Board are recognised at fair value at the date the Board obtains control of the assets.

Items with a value of \$5,000 or less are expensed in the year of acquisition and are maintained in a 'Portable and Attractive Assets Register'.

#### **Additions**

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Board and the cost of the item can be measured reliably.

#### **Disposals**

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the income statement. When re-valued assets are sold, the amounts included in asset revaluation reserves, in respect of those assets, are transferred to retained earnings.

#### **Depreciation**

Depreciation is provided on a straight-line basis on all property, plant and equipment, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Plant & equipment	10 years	(10%)
Furniture & Fittings	10 years	(10%)
Computer equipment & software	3 years	(33.3%)
Database Acquisition & Development	5 years	(20%)
Equipment held under finance lease	life of lease	

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

#### **Impairment**

The carrying values of property, plant and equipment are reviewed for impairment at each reporting date, with the recoverable amount being estimated when events or changes in circumstances indicate that the carrying value may be impaired.

Impairment exists when the carrying value of an asset exceeds its estimated recoverable amount. The asset is then written down to its recoverable amount. For plant and equipment, impairment losses are recognised in the Statement of Comprehensive Income

### **(j) Financial Assets**

The Board classifies its financial assets as held-to-maturity investments. Financial assets are initially measured at fair value plus transaction costs unless they are carried at fair value through profit or loss in which case the transaction costs are recognised in the income statement.



Purchases and sales of investments are recognised on trade-date, the date on which the Board commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Board has transferred substantially all the risks and rewards of ownership.

The fair value of financial instruments traded in active markets is based on quoted market prices at the Statement of Financial Position date. The quoted market price used is the current bid price.

### **Held to Maturity Investments**

Held to maturity investments are assets with fixed or determinable payments and fixed maturities that the Board has the positive intention and ability to hold to maturity. After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognized are recognized in the Statement of Comprehensive Income.

### **(k) Impairment of Financial Assets**

At each Statement of Financial Position date, the Board assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the Statement of Comprehensive Income.

### **(l) Trade Creditors and Other Payables**

Trade creditors and other payables represent liabilities for goods and services provided to the Board prior to the end of the financial year that are unpaid. These amounts are usually settled in thirty (30) days. The notional amount of the creditors and payables is deemed to reflect fair value.

### **(m) Deferred Income**

The liability for deferred income is the unutilised amounts of registration fees received in one financial year that in part relate to the next financial year. The services are usually provided within 12 months of receipt of the fees. Where the amount received is in respect of services to be provided over a period that exceeds 12 months after the reporting date or the conditions will only be satisfied more than 12 months after the reporting date, the liability is discounted.

### **(n) Employee Benefits**

Employee benefits comprise wages and salaries, annual, long service and accumulating but non-vesting sick leave, and contributions to superannuation plans.

Liabilities for wages and salaries expected to be settled within 12 months of Statement of Financial Report date are recognised in other payables in respect of employees' services up to the reporting date. Liabilities for annual leave in respect of employees' services up to the reporting date which are expected to be settled within 12 months of the Statement of Financial Position date are recognised in the provision for annual leave. Both liabilities are measured at the amounts expected to be paid when the liabilities are settled. Liabilities for accumulating but non-vesting sick leave are recognised when the leave is taken and are measured at the rates paid or payable.

The liability for long service leave is recognised in the provision for employee benefits and measured as the nominal value of payments due to employees as at the reporting date.

The Board pays contributions to staff nominated superannuation funds. Contributions are recognised in the income statement when they are due. The Board has no obligation to pay further contributions to these plans

if the plans do not hold sufficient assets to pay all employee benefits relating to employee service in current and prior periods.

#### **(o) Provisions**

The Board recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense.

#### **(p) Taxation**

##### **Income tax**

The Board is exempt from income tax in Australia. Accordingly, there is no accounting for income tax or the application of tax effect accounting.

##### **Goods and Services Tax (GST)**

All items in the financial report are stated exclusive of GST, except for receivables and payables which are stated on a GST inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable or payable is included as part of receivables or payables in the Statement of Financial Position.

#### **(q) Leases**

##### **Finance lease**

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, the Board recognises finance leases as assets and liabilities in the Statement of Financial Position at the lower of the fair value of the leased items or the present value of the minimum lease payments.

The amount recognised as an asset is depreciated over its useful life.

##### **Operating lease**

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

#### **(r) Comparative figures**

Comparative figures have been adjusted to conform to changes in presentation for the current financial year as required by accounting standards or as a result of changes in accounting policy.

#### **(s) Issuance of Financial Statements**

The financial statements are authorised by a resolution of the Board for issue by the Chairman and Executive Officer at the date of signing the Management Certificate.



**(t) New standards and interpretations not yet adopted**

The AASB has issued new and amended accounting standards and interpretations that have mandatory application dates for future reporting periods. The Board has reviewed the new standards and interpretations and determined there is currently no impact or applicability for the Board.

**3. Fees**

	<b>2013</b>	<b>2012</b>
<b>Fees</b>		
Application	31,951	38,785
Registration	21,527	27,243
Renewal	304,132	293,923
Late	5,648	6,068
Education and Assessment	49,237	29,646
<b>Total</b>	<b>412,495</b>	<b>395,665</b>

**4. Wage Related Expenses**

	<b>2013</b>	<b>2012</b>
<b>Wage Related Expenses</b>		
Salaries and Wages	246,425	225,204
Superannuation	22,013	19,751
Staff Advertising	0	195
Staff Training	0	988
Staff Travel and Accommodation	3,475	3,009
Workers Compensation Insurance	498	569
<b>Total</b>	<b>272,411</b>	<b>249,716</b>

**5. Board Member Expenses**

	<b>2013</b>	<b>2012</b>
<b>Board Member Expenses</b>		
Meeting Attendance Fees	18,256	22,052
Special Assignment Fees	15,887	18,021
Catering and Other Expenses	7,845	11,971
Travel and Accommodation	25,583	22,263
<b>Total</b>	<b>67,571</b>	<b>74,307</b>

**6. Education and Assessment**

	<b>2013</b>	<b>2012</b>
<b>Education and Assessment</b>		
PAP Expenses	3,335	1,042
Assessment of Overseas Qualifications	3,400	2,800
Competency Assessment Expenses	35,124	40,760
Competency Workshops	20,136	0
University Prizes	2,352	150
<b>Total</b>	<b>64,347</b>	<b>44,752</b>

## 7. Complaints and Investigation

	2013	2012
<b>Complaints and Investigation</b>		
Investigation Expenses	25,797	33,672
Consulting and Legal Fees	18,573	1,500
<b>Total</b>	<b>44,370</b>	<b>35,172</b>

## 8. Administration Expenses

	2013	2012
<b>Administration Expenses</b>		
Audit Fees	4,300	5,450
Bad Debts	12,800	0
Bank Charges	4,783	5,254
Consulting and Legal Expenses	16,395	0
Depreciation	19,172	16,256
Fringe Benefits Tax	0	1,167
Insurance	7,095	7,064
IT Expenses	31,945	54,001
Office Sundries/Staff Amenities	225	9,404
Postage & Courier	5,281	4,889
Printing	4,116	3,618
Stationery & Supplies	3,661	1,443
Telephone & Fax	6,006	6,293
SBQ - CRSBANZ Contribution	2,941	1,601
<b>Total</b>	<b>118,720</b>	<b>116,440</b>

## 9. Rent and Outgoings

	2013	2012
<b>Rent and Outgoings</b>		
Rent	38,234	43,320
Cleaning	2,340	2,340
Electricity	1,964	2,242
Lease preparation Costs	0	668
Repairs and Maintenance	419	0
<b>Total</b>	<b>42,957</b>	<b>48,570</b>

## 10. Cash and Cash Equivalents

	2013	2012
<b>Cash and Cash Equivalents</b>		
Cash at Bank and on hand	59,599	17,621
Short-term Deposit QTC	943,957	935,865
<b>Total</b>	<b>1,003,556</b>	<b>953,486</b>



**11. Trade and Other Debtors**

	<b>2013</b>	<b>2012</b>
<b>Trade and Other Debtors</b>		
Trade and Other Debtors	5,488	1,454
Less Provision for Doubtful Debts	0	0
<b>Total</b>	<b>5,488</b>	<b>1,454</b>

**12. Plant and Equipment**

	<b>2013</b>	<b>2012</b>
<b>Plant and Equipment</b>		
Balance at 1 July	94,947	78,137
Additions	7,040	16,810
Disposals	(10,850)	0
Balance 30 June	91,137	94,947
 <b>Accumulated Depreciation</b>		
Balance at 1 July	33,835	17,579
Additions	19,172	16,256
Disposals	(10,850)	0
Balance 30 June	42,157	33,835
 Net Carrying Amount	<b>48,980</b>	<b>61,112</b>

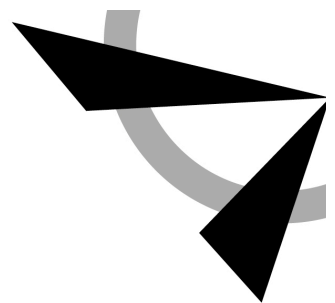
**13. Other Financial Assets**

	<b>2013</b>	<b>2012</b>
<b>Other Financial Assets</b>		
Bank Guarantee - Term Deposit	5,000	5,000

**14. Trade and Other Payables**

	<b>2013</b>	<b>2012</b>
<b>Trade and Other Payables</b>		
Trade and Other Payables	71,456	29,379
Registration fees received in advance	154,904	149,227
	<b>226,360</b>	<b>178,606</b>





## 15. Provisions

	2013	2012
<b>Provisions</b>		
Current		
Employee entitlements		
Annual Leave	17,800	18,200
Non Current		
Employee entitlements		
Annual Leave	7,450	-
Long Service Leave	19,600	13,825
	<b>27,050</b>	<b>13,825</b>

## 16. Reconciliation of Cash

	2013	2012
<b>Reconciliation of cash</b>		
<b>Net surplus/(deficit) for the year</b>	(18,607)	(16,661)
<b>Add/(subtract) non cash items</b>		
Depreciation of plant and equipment	19,172	16,256
<b>Changes in assets and liabilities</b>		
(Increase)/decrease in trade and other debtors	(4,034)	749
(Increase)/decrease in other financial assets	0	(495)
Increase/(decrease) in trade creditors and accruals	47,754	14,970
Increase/(decrease) in provisions	12,825	9,785
<b>Net cash provided by/(used) in operating activities</b>	<b>57,110</b>	<b>24,604</b>

## 17. Commitments and Contingencies

### a. Finance leases

The Board has no finance leases.



**b. Operating leases**

The Board has entered into a commercial lease for office premises. The Board exercised the three year option clause in April 2011 to extend the lease until October 2014. There are no restrictions placed upon the lessee upon entering into these leases.

	2013	2012
<b>Operating Leases</b>		
Lease expenditure commitments:		
Operating leases (non-cancellable)		
Not later than one (1) year	41,200	41,200
Later than one (1) year & not later than two (2) years	13,734	41,200
Later than two (2) years & not later than five (5) years	0	13,734
Later than five (5) years	0	0
	<u>54,934</u>	<u>96,134</u>

**c. Contingencies**

In May 2013, the Board received notification of an Application for a Statutory Order of Review in the Supreme Court of Queensland, regarding the Board's decision to include in the Surveyor Competency Framework a requirement that a surveyor must possess a tertiary qualification. The cost of defending the matter in the Supreme Court is unknown however, the Board has estimated the cost at \$50,000.

**d. Events after the Statement of Financial Position date**

There have been no significant events after balance date.

**18. Related parties and related party transactions**

**a. Board Members**

Board Members in office during the year are disclosed in the annual report that accompanies these financial statements.

**b. Board Members' compensation**

The Board Members are paid meeting sitting fees as approved by the Governor in Council. Special assignment fees are paid to Board Members if they are required to perform other duties approved by the Board.

During the year, travel expenses incurred by Board Members in fulfilling their roles were reimbursed to the Board Members if not paid direct by the Board.

**c. Related party transactions**

During the year the Board contracted the University of Southern Queensland to review the Board's Competency Frameworks. Dr Glenn Campbell is a Board member and an academic staff member of the university. All work was completed for the Board at commercial rates.

There were no other payments to any related entities of the Board other than meeting fees and special assignment fees.

**d. Key management personnel compensation**

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Board, directly or indirectly.

Those persons having authority and responsibility for planning, directing and controlling the activities of the Board, directly or indirectly, during 2012/2013 were:

Mr Murray Fox, Executive Officer and Secretary

The aggregate compensation made to key personnel is set out below.

	2013	2012
<b>Compensation Made to Key Personnel</b>		
Short-term employee benefits	147,160	131,767
Post-employment benefits	-	-
Termination benefits	-	-
<b>Total Compensation</b>	<u>147,160</u>	<u>131,767</u>

**19. Financial Instrument Risks**

The Board has a series of policies to manage the risks associated with financial instruments including cash and cash equivalents. The main risks arising from the Board's financial instruments are interest rate risk, liquidity risk, and credit risk. The Board is risk averse and seeks to minimise exposure from its treasury activities. The Board's policies for managing each of these risks are summarised below.

**a. Interest rate risk**

The Board is exposed to interest rate fluctuations on its cash at bank and cash on deposit.

The Board actively monitors interest rates for cash at bank and on deposit to maximise interest income. As the Board's cash investments are of a short term nature, interest rate hedges are not utilised.

The following table sets out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk as at the reporting date.

2013	Weighted Average Interest Rate %	3 Months or Less	3 to 12 Months	Non- interest Bearing	TOTAL
<b>Cash or Cash Equivalents</b>					
Cash	0.10%	59,599			59,599
Short term investment	3.60%	943,957			943,957
<b>Receivables</b>	n/a			5,488	5,488
<b>Other Financial Assets</b>					
Bank guarantees	4.55%		5,000		5,000
<b>Financial Liabilities</b>					
Payables	n/a			226,360	226,360



2012	Weighted Average Interest Rate %	3 Months or Less	3 to 12 Months	Non- interest Bearing	TOTAL
<b>Cash or Cash Equivalents</b>					
Cash	0.10%	17,620			17,620
Short term investment	4.12%	935,865			935,865
<b>Receivables</b>	n/a			1,454	1,454
<b>Other Financial Assets</b>					
Bank guarantees	5.60%		5,000		5,000
<b>Financial Liabilities</b>					
Payables	n/a			178,606	178,606

**b. Sensitivity analysis**

A change of 100 basis points or one per cent in interest rates at the reporting date would, with all other variables held constant, have increased or decreased the Board's financial result and funds by the amounts shown below. The one per cent assumption has been determined to be a reasonably possible movement in interest rates over a 12-month period based on information from various financial institutions, review of movements over the last two years, and economic forecasters' expectations.

	<b>Surplus</b>		<b>Funds</b>	
	1% Increase	1% (decrease)	1% increase	1% (decrease)
Variable rate instruments	9,439	(9,439)	9,439	(9,439)

**c. Credit risk**

Credit risk is the risk that a third party will default on its obligation to the Board, causing the Board to incur a loss. The Board has no significant concentrations of credit risk.

At the reporting date, the Board has a single credit risk exposures and the full extent of the debt has been provided for.

	<b>Gross 2013</b>	<b>Impairment 2013</b>	<b>Gross 2012</b>	<b>Impairment 2012</b>
Current	5,488	-	1,454	-
Past due 3 - 30 days	-	-	-	-
Past due 31 - 60 days	-	-	-	-
Past due 61 days plus	-	-	-	-
	<u>5,488</u>	<u>-</u>	<u>1,454</u>	<u>-</u>

**d. Liquidity risk**

Liquidity risk is the risk that Board will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out

market positions. The Board regularly monitors cash flow requirements and maintains flexibility in funding via a commercial banking relationship.

In meeting its liquidity requirements, the Board maintains a target level of investments that must mature within the next 12 months.

## 20. Agency Transactions

The Board acts in a custodial role in respect of providing secretariat support to the Council of Reciprocating Surveyors Boards of Australia and New Zealand (CRSBANZ). Each Reciprocating Surveyors Board contributes a nominated amount towards the cost of the Secretariat, based on the number of licensed surveyors on their respective Register of Surveyors.

Contributions from the Reciprocating Boards have been receipted into, and outgoings expended from a separate CRSBANZ bank account and are recorded in a separate general ledger. These transactions and balances are not recognised in these financial statements but are disclosed by way of note.

### CRSBANZ SECRETARIAT

Summary of Transactions for the year ended 30 June 2013

	<b>2013</b>	<b>2012</b>
<b>Opening Balance</b>	22,525	17,644
Income	15,281	11,988
Less Expenditure	(16,665)	(7,107)
<b>Closing Balance</b>	<b>21,141</b>	<b>22,525</b>



**CERTIFICATE OF SURVEYORS BOARD OF QUEENSLAND**

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

- a. the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b. the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Surveyors Board of Queensland for the financial year ended 30 June 2013 and of the financial position of the Board at the end of that year.

PETER J SIPPEL B.App.Sc (Surv)  
Chairman  
20 August 2013

MURRAY A FOX CA  
Executive Officer  
20 August 2013

**INDEPENDENT AUDITOR'S REPORT  
TO THE SURVEYORS BOARD OF QUEENSLAND**

**Report on the Financial Report**

I have audited the accompanying financial report of Surveyors Board of Queensland which comprises the statement of financial position as at 30 June 2013, the statement of comprehensive income, statement of changes in equity, statement of cash flows for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information and certificates given by the Chairman and Executive Officer of the Board.

*The Board's Responsibility 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 prescribed accounting requirements identified in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, including compliance with Australian Accounting Standards. The Board's responsibility also includes 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.

*Auditor's Responsibility*

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial report including any mandatory financial reporting requirements approved by the Treasurer for application in Queensland.

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

*Independence*

In conducting our audit, we have complied with the independence requirements of the *Auditor-General Act 2009*.

*Opinion*

In accordance with s.40 of the *Auditor-General Act 2009* –

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion –
  - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
  - (ii) the financial report presents a true and fair view, in accordance with the accounting standards, of the transactions of the Surveyors Board of Queensland for the financial year ended 30 June 2013 and of the financial position as at the end of that year.

*Other Matters*

We note that the financial report for Surveyors Board of Queensland for the year ended 30 June 2012 was audited by a predecessor auditor, dated 7 August 2012, and was unqualified.

**Lawler Hacketts Audit**



**Liam Murphy**  
**Partner**

Dated at Brisbane, 20 August 2013



## Compliance checklist – annual report

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

ARRs Annual report requirements for Queensland Government agencies

Summary of requirement		Basis for requirement	Annual report reference
Accessibility	<ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARRs – section 8.1	1 3
	<ul style="list-style-type: none"> <li>Public availability</li> </ul>	ARRs – section 8.2	Back page
	<ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>	Queensland Government Language Services Policy ARRs – section 8.3	1
	<ul style="list-style-type: none"> <li>Copyright notice</li> </ul>	Copyright Act 1968 ARRs – section 8.4	1
	<ul style="list-style-type: none"> <li>Government Information Licensing Framework (GILF) Licence</li> </ul>	Government Information Licensing Framework (GILF) QGEA Policy ARRs – section 8.5	Back page
Letter of compliance	<ul style="list-style-type: none"> <li>A letter of compliance from the accountable officer or statutory body to the relevant Minister(s)</li> </ul>	ARRs – section <b>Error!</b> <b>Reference source not found.</b>	2
General information	<ul style="list-style-type: none"> <li>Introductory Information</li> </ul>	ARRs – section 10.1	3-6
	<ul style="list-style-type: none"> <li>Agency role and main functions</li> </ul>	ARRs – section 10.2	3-6
	<ul style="list-style-type: none"> <li>Operating environment</li> </ul>	ARRs – section 10.3	9
	<ul style="list-style-type: none"> <li>External scrutiny</li> </ul>	ARRs – section 10.4	15
	<ul style="list-style-type: none"> <li>Machinery of government changes</li> </ul>	ARRs – section 10.5	15
	<ul style="list-style-type: none"> <li>Review of proposed forward operations</li> </ul>	ARRs – section 10.6	15
Non-financial performance	<ul style="list-style-type: none"> <li>Government objectives for the community</li> </ul>	ARRs – section 11.1	14
	<ul style="list-style-type: none"> <li>Other whole-of-government plans / specific initiatives</li> </ul>	ARRs – section 11.2	3-14
	<ul style="list-style-type: none"> <li>Council of Australian Government (COAG) initiatives</li> </ul>	ARRs – section 11.3	3-14
	<ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>	ARRs – section 11.4	3-14
	<ul style="list-style-type: none"> <li>Agency service areas, service standards and other measures</li> </ul>	ARRs – section 11.5	3-14
Financial performance	<ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>	ARRs – section 12.1	15
	<ul style="list-style-type: none"> <li>Chief Finance Officer (CFO) statement</li> </ul>	ARRs – section 12.2	-
Governance – management and structure	<ul style="list-style-type: none"> <li>Organisational structure</li> </ul>	ARRs – section 13.1	3
	<ul style="list-style-type: none"> <li>Executive management</li> </ul>	ARRs – section 13.2	4
	<ul style="list-style-type: none"> <li>Related entities</li> </ul>	ARRs – section 13.3	-
	<ul style="list-style-type: none"> <li>Schedule of statutory authorities or instrumentalities</li> </ul>	ARRs – section 13.4	-
	<ul style="list-style-type: none"> <li>Boards and committees</li> </ul>	ARRs – section 13.5	-

Summary of requirement		Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> <li>• <b>Public Sector Ethics Act 1994</b></li> </ul>	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule) ARRs – section 13.6	16
Governance – risk management and accountability	<ul style="list-style-type: none"> <li>• <b>Risk management</b></li> </ul>	ARRs – section 14.1	15
	<ul style="list-style-type: none"> <li>• <b>Audit committee</b></li> </ul>	ARRs – section 14.2	15
	<ul style="list-style-type: none"> <li>• <b>Internal Audit</b></li> </ul>	ARRs – section 14.3	15
Governance – human resources	<ul style="list-style-type: none"> <li>• <b>Workforce planning, attraction and retention</b></li> </ul>	ARRs – section 15.1	15
	<ul style="list-style-type: none"> <li>• <b>Early retirement, redundancy and retrenchment</b></li> </ul>	Directive No.17/09 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	15
	<ul style="list-style-type: none"> <li>• <b>Voluntary Separation Program</b></li> </ul>	ARRs – section 15.3	15
Financial statements	<ul style="list-style-type: none"> <li>• <b>Certification of financial statements</b></li> </ul>	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 16.1	36
	<ul style="list-style-type: none"> <li>• <b>Independent Auditors Report</b></li> </ul>	FAA – section 62 FPMS – section 50 ARRs – section 16.2	37
	<ul style="list-style-type: none"> <li>• <b>Remuneration disclosures</b></li> </ul>	<i>Financial Reporting Requirements for Queensland Government Agencies</i> ARRs – section 16.3	33
Disclosure of additional information	<ul style="list-style-type: none"> <li>• <b>Additional information to be reported online</b></li> </ul>	ARRs – section 17	-

Staff: Murray Fox  
Executive Officer/Secretary

Katrina Tantucz  
Administration and Registration Officer

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