

# Annual Report

2013 - 2014



**SURVEYORS BOARD**  
QUEENSLAND



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### Interpreter service

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26 August 2014

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

Dear Minister

I am pleased to present the Annual Report 2013-2014 for the Surveyors Board of Queensland.

I certify that this Annual Report complies with:

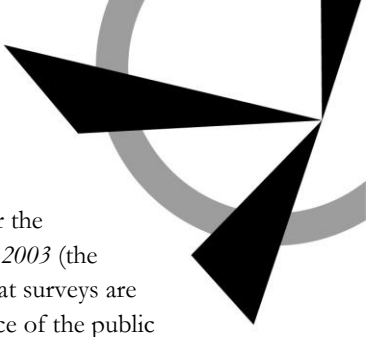
the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, and  
the detailed requirements set out in the *Annual report requirements for Queensland Government Agencies*.

A checklist outlining the annual reporting requirements can be found at page 40 of this annual report or accessed at [www.s bq.com.au](http://www.s bq.com.au).

Yours sincerely



Peter Sippel  
Chair  
Surveyors Board of Queensland



## Chair's foreword

It is my privilege to present the annual report of the activities of the Surveyors Board of Queensland for the period July 2013 to June 2014. The Board has significant responsibilities to fulfil under the *Surveyors Act 2003* (the Act). Primarily these responsibilities 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 surveying profession.

The report provides an overview of the legislative responsibilities, strategic direction, general activities and financial performance of the Board. There are several key matters in which the Board has made significant progress over the period as well as a number of emerging significant challenges which the Board will address in the coming year.

## Significant progress

### Progression of surveying graduates

Significant was the substantial increase in the numbers of registered surveying graduates seeking progression either through progressive assessment or oral presentation to registration as a surveyor. The Board's intent was to encourage progression of graduates with appropriate competence to a professional level of recognition thus building the capacity of the profession to meet future demand. Some 41 surveying graduates demonstrated their competency and progressed to surveyor registration in the past year, contributing significantly to a 7.3% increase in the number of registered surveyors

### Addressing the skills shortage

There are still a further 339 registered surveying graduates, who through the positive requirement for competency progression built into the revised competency framework, are a future resource to replace the aging survey workforce. At the date of this report a further 20 surveying graduates had applied for an oral presentation and 58 were in the process of completing career episode reports to demonstrate their competency. The Board considers this a positive measure in addressing the identified skill shortage in the industry.

### Recognition of progression

In October 2013, the Board held its first collective public presentation ceremony for registrants who had achieved surveyor registration within the past year. The ceremony recognised both the achievement itself and the importance of achieving surveyor registration. The keynote address and certificates were presented by Ms Elizabeth Dann the current Registrar of Titles, who was one of the first registered female surveyors in Queensland. It is the intention of the Board to continue this event into the future and facilitate the opportunity to celebrate these important professional milestones in a regional event if there is demand.

### 3dQld

The Board has continued its participation in this most significant spatial and surveying reform initiative through a lead role in the joint government industry taskforce. As this reform progresses the Board will have a key role in ensuring that registered persons hold or develop the relevant competencies to enable delivery of the required outcomes.

### Mine surveyors updated MOU

A review of the existing Memorandum of Understanding (MOU) with the Board of Surveying and Spatial Information (BOSSI) of New South Wales has been undertaken during the year. The Western Australian registering authority has also been involved, with a view to being a future signatory to this MOU. The Australian Institute of Mine Surveyors has played a facilitating role in this review. Signing of the updated MOU is expected in the near future.

At the date of this report the Board now has some 86 registered mine surveyors (collectively holding 172 endorsements), which now represents a significant aspect of the Board's responsibilities. In view of this increasing responsibility the Board has maintained a mine surveyor as an observer to its meetings, however the Minister's consideration of a permanent mine surveyor member is sought.

## **Significant challenges**

### **Consulting endorsement review**

The consulting endorsement competency framework was not part of the review completed in 2013 as it was considered by the Board to be best dealt with in its own right due to the specific aspects of corporate and individual registration. A major focus for the Board in the coming year will be a review of the consulting framework. In undertaking this review the Board is aware that a significant aspect of maintaining public confidence in the provision of surveying services resides in the ethical and procedural quality in which services are delivered.

### **Public awareness of appropriate persons to undertake cadastral surveys**

It is concerning that there appears to be an increasing number of instances where surveyors are either acting outside of their registered capacity or unregistered surveyors are misleading the public by indicating that they can provide cadastral boundary services when they are not permitted to do so under the Act. The Board has successfully undertaken disciplinary action in a number of instances and in other cases provided cautions. In the coming year the Board intends to more proactively address this issue through development of a communication strategy that targets critical market users such as builders, other allied professionals and local governments.

### **Financial sustainability**

In last year's annual report the Board flagged the need for a review of the Board's income base to reverse the ongoing deficit budget situation. During the year the Board has sought advice from the Minister on the ability to undertake a review of Board fees and charges to assure future funds are available to allow the Board to meet its legislative responsibilities. Following an in principle supportive response the Board has now instigated a comprehensive review focused on developing a case for a sustainable outcome into the future. The Board auditors have raised concerns in respect to the successive deficits; hence a successful outcome that is reasonable and equitable will be required in the coming year to avoid eroding of the Board reserves to unacceptable levels.

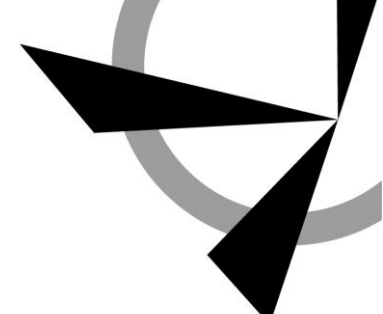
Finally, on behalf of the Board, I acknowledge the dedication and commitment of our support staff to enable the Board to be in the best position possible to address issues and make decisions on an informed basis.

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 Act.



Peter Sippel

Chair



## **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 and two other members. Of the surveyors

- 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.

The 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 2013-14, eight Board meetings were convened.

### **Board meetings attendance**

<b>Member</b>	<b>Eligible to attend</b>	<b>Attended in 13-14</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	7	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	8	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</b>	Convenor	Russell Priebbenow
<b>Complaints</b>	Convenor	John Carroll
<b>Education &amp; Registration</b>	Convenor	Glenn Campbell
	Chief Examiner	Dennis Gregor
<b>Renewal</b>	Convenor	Gregg Purcell

During 2013-14 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
Training Advocate	Stephen Steggall B.Surv, M App Sc



## **Major board achievements**

### **Progression of registration**

The new surveying graduate competency framework introduced in April 2013 requires evidence of progress toward surveyor registration. Surveying graduates were required to complete a post graduate training plan and lodge this with the Board in July 2013. 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 training plan is then to be updated on a yearly basis as skills, knowledge and experience are gained.

Resulting from the new surveying graduate competency framework there has been a significant increase in the number of surveying graduates seeking to demonstrate their competency against the surveyor competency framework. During 2013-2014, forty-one (41) surveying graduates demonstrated their competency and progressed to surveyor registration. The increase in the numbers seeking to demonstrate their competency required the Board to increase the number of competency assessors and a number of assessor training sessions were held throughout the state during the year. The introduction by the Board of the option to demonstrate competency via oral presentation has proved successful, with many experienced surveying graduates opting to do an oral presentation within the past twelve months. At the date of this report a further 20 surveying graduates had applied for an oral presentation and a further 58 were in the process of completing career episode reports.

### **Presentation ceremony**

In October 2013, the Board held its first presentation ceremony for registrants who had achieved surveyor registration within the past year. The ceremony recognised the importance of achieving surveyor registration. Certificates were presented by Ms Elizabeth Dann, the Registrar of Titles who also gave the keynote address.

## 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 2012 to 2014.

2012	2013	Description	2014		
Total	Total	Registration Categories	Male	Female	Total
314	314	Surveying Associate	352	7	359
365	374	Surveying Graduate	318	21	339
730	733	Surveyor	781	6	787
1409	1421	Total	1,451	34	1,485
<b>Endorsements</b>					
573	557	Cadastral	557	5	562
108	117	Engineering	105	1	106
46	52	Mining A	0	0	0
15	21	Mining O	82	0	82
0	0	Mining UC	44	0	44
0	0	Mining UM	46	0	46
257	250	Consulting	244	1	245

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



Description	2012	2013	2014
<b>Corporations registered as surveyors (includes consulting endorsement)</b>	160	159	159
<b>Corporation Endorsements</b>			
Cadastral	158	157	157
Engineering	5	5	5
Mining A	1	1	0
Mining O	0	0	1
Mining UC	0	0	1
Mining UM	0	0	1
<b>Emeritus Surveyor</b>	140	139	144

### 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, except for the consulting endorsement, 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 Renewal 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.

The Board acknowledges the dedication and contribution of the following CER assessors for 2013-14,

Mr Michael Arnold	Mr Darren Browne	Mr Robert Bulgarelli
Mr Andrew Devine	Mr Andrew Garrett	Mr Colin Hansen
Mr Stewart Harden	Mr Steve Healy	Mr Peter Kimmorley
Mr James Liddle	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). In November 2013, CRSBANZ released the publication Attributes of Surveying Degree: Australia and New Zealand. This publication identified the core content of a land surveying degree and represents the basis on which overseas degrees are assessed. 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 2013 to 30 June 2014, the Board approved and registered twenty-one (21) 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 2013-14, the Board registered ten (10) 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. During 2013-14, the Board registered four mine surveyors under the MOU.

### **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.sbg.com.au](http://www.sbg.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.

#### **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 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:

Category	On Hand	Closed	On Hand	Closed
	2012 - 2013	2012 - 2013	2013 - 2014	2013 - 2014
Minor	1	5	0	5
Of Note	0	2	1	2
Of Concern	0	0	3	0
Serious	2	1	3	1
<b>Total</b>	<b>3</b>	<b>8</b>	<b>7</b>	<b>8</b>

A summary of the complaints position for 2013-14 is listed below:

Complaints carried over from 2012-13	3
New complaints received in the year	+12
Less finalised complaints	-8
Complaints remaining under review	7

Of the three complaints remaining open at the end of the 2012-13 year, one complaint was finalised and closed during the year. Of the remaining two complaints, one proceeded to a QCAT disciplinary hearing (9 April 2014) and the Board is awaiting the QCAT decision. With regard to the remaining open 2013 matter the Board continued a monitoring brief and this led to a further investigation which was ongoing at 30 June 2014. Of the twelve new complaints received during 2013-14, seven have been finalised and two proceeded to a PCRP disciplinary hearing. The remaining complaints are either subject to investigation or 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 2013-14 year the Professional Conduct Review Panel (PCRP) found a former registered cadastral surveyor guilty of professional misconduct as the former surveyor performed and charged a fee for cadastral surveys while not registered.

The PCRP imposed both a fine and costs order against the former surveyor. The PCRP found a surveying associate guilty of professional misconduct as the surveying associate had operated a business providing cadastral services to the public. The PCRP imposed a fine and costs order.

A former registered cadastral surveyor had been found guilty of professional misconduct by a PCRP in early 2013. After further evidence was received by the Board a new investigation was completed and the Board commenced further disciplinary action in QCAT. At the date of this report the Board is awaiting QCAT's decision.

### **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.sbgq.com.au](http://www.sbgq.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, using the contact details 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 2014, 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 a review of the competency framework for a consulting endorsement, which would include seeking comments from the profession. There was also recognition of a need to complete a fee review, as the Board has operated at a deficit for a number of years and this cannot continue. The Board commenced a review of all fees 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. The fee review will also identify comparative registration fees of other professions and the fees applicable for surveyors in the other states of Australia.

The Board will continue to clearly communicate via its webpage the Board's standards and expectations for professional practice. A complaints summary will be developed and distributed to all registrants advising of the issues investigated by the Board and the outcome of the Board's decision including disciplinary hearing outcomes.

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.

### **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 contribute to maintaining the integrity of the Cadastre, which is important for Queensland.

## Financial performance

	Actual	Budget
<b>Income</b>		
Fees	434,236	470,105
Survey Infrastructure Fee	104,171	97,980
Other Income	62,936	60,190
<b>Total Income from continuing operations</b>	<b>601,343</b>	<b>628,275</b>
<b>Expenditure</b>		
Wage Related Expenses	314,411	300,705
Board Member Expenses	76,601	86,650
Education and Assessment	81,618	209,100
Complaints and Investigation Expenses	96,098	146,000
Administration Expenses	127,476	86,340
Rent and Outgoings	47,526	48,400
<b>Total Expenditure from continuing operations</b>	<b>743,730</b>	<b>877,195</b>
<b>Operating Result from continuing operations</b>	<b>(142,387)</b>	<b>(248,920)</b>
Other Comprehensive Income	-	-
<b>Total Comprehensive Income</b>	<b>(142,387)</b>	<b>(248,920)</b>

The Board's income for the year was 4.3% below budget. While the number of surveying graduates progressing to surveyor registration has increased, income was less than budget as many of the surveying graduates are still in the process of demonstrating their competency. There was an increase in the number of survey plans lodged with DNRM during the year leading to the Survey Infrastructure Fee being \$6,190 above budget. Total expenditure was 15.2% below budget. Competency assessment fees were \$68,700 under budget due to the lower number of surveying graduates actually completing the process to demonstrate competency for surveyor registration. The Board again incurred significant legal fees of \$71,444 during the year on disciplinary matters in QCAT and a Supreme Court judicial review. While legal fees were significant at 9.6% of the Board's total expenditure these costs were managed to achieve the below budget outcome.

While the Board is in a sound financial position with net assets of \$649,427 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 three years and will operate a deficit budget in the 2014-2015 year. The Board is currently reviewing fees and the outcome of this review will be submitted to the Minister.

## Governance

### (a) Risk management and accountability

The Board is a small organisation 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 2013-14. 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 the 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 and a part-time Training Advocate 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) Open data**

The Board publishes on its website all relevant documents in order to maintain the standard of practice of surveyors in Queensland and hence protect the public in relation to surveying outcomes.

**(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	\$4,800
University of Southern Queensland	\$1,600

**(f) Overseas travel**

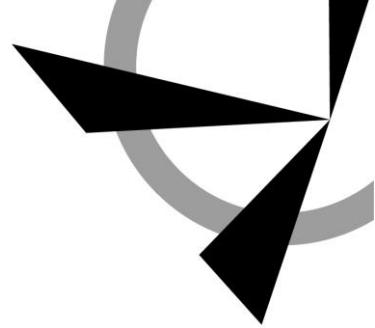
There was no overseas travel during the year.

**(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. The Board is currently developing software to electronically deliver and record the renewal of registration.

**(h) Right to information**

The Board received two 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 2014**



**SURVEYORS BOARD OF QUEENSLAND  
FINANCIAL STATEMENTS 2013-14**

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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 Finance, Natural Resources and the Arts.

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 2014**

	Note	2014 \$	2013 \$
<b>Income</b>			
Fees	3	434,236	412,495
Survey Infrastructure Fee		104,171	102,650
Other Income		62,936	76,624
<b>Total Income from continuing operations</b>		<b>601,343</b>	<b>591,769</b>
<b>Expenditure</b>			
Wage Related Expenses	4	314,411	272,411
Board Member Expenses	5	76,601	67,571
Education and Assessment	6	81,618	64,347
Complaints and Investigation Expenses	7	96,098	44,370
Administration Expenses	8	127,476	118,720
Rent and Outgoings	9	47,526	42,957
<b>Total Expenditure from continuing operations</b>		<b>743,730</b>	<b>610,376</b>
<b>Operating Result (Deficit) from continuing operations</b>		<b>(142,387)</b>	<b>(18,607)</b>
Other Comprehensive Income		-	-
<b>Total Comprehensive Income</b>		<b>(142,387)</b>	<b>(18,607)</b>

The accompanying notes form part of these accounts



**Surveyors Board of Queensland**  
**Statement of Financial Position**  
**As at 30 June 2014**

<b>Assets</b>	<b>Note</b>	<b>2014</b>	<b>2013</b>
		\$	\$
<b>Current Assets</b>			
Cash and Cash Equivalents	10	902,433	1,003,556
Trade and Other Receivables	11	25,601	5,488
<b>Total Current Assets</b>		<b>928,034</b>	<b>1,009,044</b>
<b>Non-Current Assets</b>			
Plant and Equipment	12	33,044	48,980
Other Financial Assets	13	5,000	5,000
<b>Total Non-current Assets</b>		<b>38,044</b>	<b>53,980</b>
<b>Total Assets</b>		<b>966,078</b>	<b>1,063,024</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	14	242,898	226,360
Provisions	15	26,108	17,800
<b>Total Current Liabilities</b>		<b>269,006</b>	<b>244,160</b>
<b>Non-Current Liabilities</b>			
Provisions	15	47,645	27,050
<b>Total Non-Current Liabilities</b>		<b>47,645</b>	<b>27,050</b>
<b>Total Liabilities</b>		<b>316,651</b>	<b>271,210</b>
<b>Net Assets</b>		<b>649,427</b>	<b>791,814</b>
<b>Equity</b>			
Accumulated Surplus		649,427	791,814
<b>Total Equity</b>		<b>649,427</b>	<b>791,814</b>

The accompanying notes form part of these accounts

**Surveyors Board of Queensland**  
**Statement of Changes in Equity**  
**For the year ended 30 June 2014**

	Notes	2014 \$	2013 \$
Balance 1 July 2013		791,814	810,421
Operating Result from Continuing Operations		(142,387)	(18,607)
<b>Balance 30 June 2014</b>		<b>649,427</b>	<b>791,814</b>

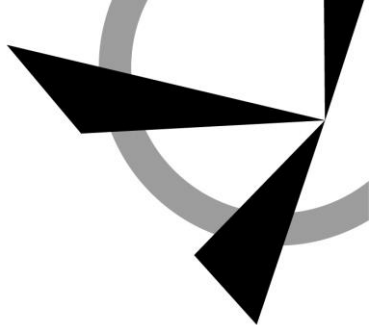
The accompanying notes form part of these accounts



**Surveyors Board of Queensland**  
**Statement of Cash Flows**  
**For the year ended 30 June 2014**

	<b>Note</b>	<b>2014</b>	<b>2013</b>
		\$	\$
<b>Cash Flow from Operating Activities</b>			
Cash receipts from operations		602,109	562,784
Cash payments applied in operations		(692,915)	(522,332)
GST received from customers		1,572	2,315
GST paid to suppliers		(37,419)	(22,791)
Interest received		30,116	37,134
		<hr/>	<hr/>
<b>Net Cash Provided by (used) in Operating Activities</b>	16	(96,537)	57,110
		<hr/>	<hr/>
<b>Cash Flow from Investing Activities</b>			
Payments for Plant & Equipment		(4,586)	(7,040)
		<hr/>	<hr/>
<b>Net Cash Provided by (used) in Investing Activities</b>		(4,586)	(7,040)
		<hr/>	<hr/>
Net increase/(decrease) in cash and cash equivalents		(101,123)	50,070
Cash and cash equivalents at the beginning of the financial year		1,003,556	953,486
		<hr/>	<hr/>
<b>Cash and cash equivalents at the End of the Financial Year</b>	10	<b>902,433</b>	<b>1,003,556</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 2014

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

The Board is an independent body corporate established under the Surveyors Act 2003. 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*.

These financial statements are a general-purpose financial statements and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with Queensland Treasury and Trade's Minimum Reporting Requirements for the year ending 30 June 2014, 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, competency assessment and Professional Assessment Projects 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 may be 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>2014</b>	<b>2013</b>
	\$	\$
<b>Fees</b>		
Application	47,925	31,951
Registration	19,027	21,527
Renewal	322,252	304,132
Late	2,111	5,648
Education and Assessment	42,921	49,237
<b>Total</b>	<b>434,236</b>	<b>412,495</b>

**4. Wage Related Expenses**

	<b>2014</b>	<b>2013</b>
	\$	\$
<b>Wage Related Expenses</b>		
Salaries and Wages	277,842	246,425
Superannuation	24,416	22,013
Staff Advertising	240	0
Staff Training	591	0
Staff Travel and Accommodation	10,542	3,475
Workers Compensation Insurance	7,80	498
<b>Total</b>	<b>314,411</b>	<b>272,411</b>

**5. Board Member Expenses**

	<b>2014</b>	<b>2013</b>
	\$	\$
<b>Board Member Expenses</b>		
Meeting Attendance Fees	20,697	18,256
Special Assignment Fees	22,535	15,887
Catering and Other Expenses	12,680	7,845
Travel and Accommodation	20,689	25,583
<b>Total</b>	<b>76,601</b>	<b>67,571</b>

## 6. Education and Assessment

	2014	2013
	\$	\$
<b>Education and Assessment</b>		
PAP Expenses	3,539	3,335
Assessment of Overseas Qualifications	6,400	3,400
Competency Assessment Expenses	31,782	35,124
Competency Workshops	21,469	20,136
University Prizes	0	2,352
Destination Spatial	3,000	0
Surveyor Presentation Ceremony	7,519	0
Graduate Residential Training	7,909	0
<b>Total</b>	<b>81,618</b>	<b>64,347</b>

## 7. Complaints and Investigation

	2014	2013
	\$	\$
<b>Complaints and Investigation</b>		
Investigation Expenses	24,654	25,797
Consulting and Legal Fees	71,444	18,573
<b>Total</b>	<b>96,098</b>	<b>44,370</b>

## 8. Administration Expenses

	2014	2013
	\$	\$
<b>Administration Expenses</b>		
Audit Fees	4,700	4,300
Bad Debts	8,033	12,800
Bank Charges	5,300	4,783
Consulting and Legal Expenses	0	16,395
Depreciation	20,522	19,172
Fringe Benefits Tax	7,526	0
Insurance	5,950	7,095
IT Expenses	51,086	31,945
Office Sundries/Staff Amenities	567	225
Postage & Courier	6,897	5,281
Printing	4,994	4,116
Stationery & Supplies	3,530	3,661
Telephone & Fax	6,220	6,006
SBQ - CRSBANZ Contribution	2,151	2,941
<b>Total</b>	<b>127,476</b>	<b>118,720</b>



**9. Rent and Outgoings**

	<b>2014</b>	<b>2013</b>
	\$	\$
<b>Rent and Outgoings</b>		
Rent	42,515	38,234
Cleaning	2,856	2,340
Electricity	2,155	1,964
Repairs and Maintenance	0	419
<b>Total</b>	<b>47,526</b>	<b>42,957</b>

**10. Cash and Cash Equivalents**

	<b>2014</b>	<b>2013</b>
	\$	\$
<b>Cash and Cash Equivalents</b>		
Cash at Bank and on hand	47,431	59,599
Short-term Deposit QTC	855,002	943,957
<b>Total</b>	<b>902,433</b>	<b>1,003,556</b>

**11. Trade and Other Receivables**

	<b>2014</b>	<b>2013</b>
	\$	\$
<b>Trade and Other Receivables</b>		
Trade and Other Receivables	33,601	5,488
Less Provision for Doubtful Debts	(8,000)	0
<b>Total</b>	<b>25,601</b>	<b>5,488</b>

**12. Plant and Equipment**

	<b>2014</b>	<b>2013</b>
	\$	\$
<b>Plant and Equipment : At cost</b>		
Balance at 1 July	91,137	94,947
Additions	4,586	7,040
Disposals	0	(10,850)
Balance 30 June	95,723	91,137
<b>Accumulated Depreciation</b>		
Balance at 1 July	42,157	33,835
Additions	20,522	19,172
Disposals	0	(10,850)
Balance 30 June	62,679	42,157
<b>Net Carrying Amount</b>	<b>33,044</b>	<b>48,980</b>

### 13. Other Financial Assets

	2014	2013
	\$	\$
<b>Other Financial Assets</b>		
Bank Guarantee - Term Deposit	5,000	5,000

### 14. Trade and Other Payables

	2014	2013
	\$	\$
<b>Trade and Other Payables</b>		
Trade and Other Payables	42,410	71,456
Registration fees received in advance	200,488	154,904
	<b>242,898</b>	<b>226,360</b>

### 15. Provisions

	2014	2013
	\$	\$
<b>Provisions</b>		
Current		
Employee entitlements		
Annual Leave	26,108	17,800
Non Current		
Employee entitlements		
Annual Leave	20,137	7,450
Long Service Leave	27,508	19,600
	<b>47,645</b>	<b>27,050</b>

### 16. Reconciliation of Operating Surplus to Net Cash from Operating Activities

	2014	2013
	\$	\$
<b>Reconciliation of cash</b>		
<b>Net surplus/(deficit) for the year</b>	(142,387)	(18,607)
<b>Add/(subtract) non cash items</b>		
Depreciation of plant and equipment	20,522	19,172
<b>Changes in assets and liabilities</b>		
(Increase)/decrease in trade and other receivables	(20,113)	(4,034)
(Increase)/decrease in other financial assets	0	0
Increase/(decrease) in trade and other payables	16,538	47,754
Increase/(decrease) in provisions	28,903	12,825
<b>Net cash provided by/(used) in operating activities</b>	<b>(96,537)</b>	<b>57,110</b>





**17. Commitments and Contingencies**

**a. Finance leases**

The Board has no finance leases.

**b. Operating leases**

The Board has a commercial lease for office premises until October 2014. The Board has agreed terms for a new three year lease from 1 November 2014. There are no restrictions placed upon the lessee entering into these leases.

	2014	2013
	\$	\$
<b>Operating Leases</b>		
Lease expenditure commitments:		
Operating leases (non-cancellable)		
Not later than one (1) year	43,709	41,200
Later than one (1) year & not later than two (2) years	44,963	13,734
Later than two (2) years & not later than five (5) years	59,951	0
Later than five (5) years	0	0

**c. Contingencies**

In May 2013, the Board received notification of an Application for a Statutory Order of Review in the Supreme Court of Queensland. In March 2014, the Supreme Court adjourned the case and awarded costs to the Board. The appellant has submitted a further application to the Supreme Court. The Board has estimated legal costs at \$20,000 to address the further application. An appellant has also lodged an appeal in the Queensland Civil and Administrative Tribunal (QCAT) with regard to the Board's decision to refuse an application for registration as a Surveyor. As the two matters are related the QCAT appeal has been adjourned while the Supreme Court action is continued. If the QCAT case proceeds the Board estimates legal costs at \$30,000.

**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**

There were no 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 2013/2014 were:

Mr Murray Fox, Executive Officer and Secretary

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

	2014	2013
	\$	\$
<b>Compensation Made to Key Personnel</b>		
Short-term employee benefits	149,804	147,160
Post-employment benefits	0	0
Termination benefits	0	0
<b>Total Compensation</b>	<u>149,804</u>	<u>147,160</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.

2014	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%	47,281			47,281
Short term investment	3.43%	855,002			855,002
<b>Receivables</b>				33,601	33,601
<b>Other Financial Assets</b>					
Bank guarantees	3.50%	5,000			5,000
<b>Financial Liabilities</b>					
Payables				242,360	242,360



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

**b. Sensitivity analysis**

A change of 50 basis points or half of 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 half of 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.

	Surplus		Funds	
	0.5% Increase	0.5% (decrease)	0.5% increase	0.5% (decrease)
Variable rate instruments	4,275	4,275	4,275	4,275

**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 exposure and at the year end 30% of the debt has been provided for.

	Gross 2014	Impairment 2014	Gross 2013	Impairment 2013
	\$	\$	\$	\$
Current	23,792	5,000	5,488	0
Past due 3 - 30 days		0	-	0
Past due 31 - 60 days		0	-	0
Past due 61 days plus	9,808	3,000	-	0
	33,600	8,000	5,488	0

**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 2014**

	<b>2014</b>	<b>2013</b>
	\$	\$
<b>Opening Balance</b>	21,141	22,525
Income	19,707	15,281
Less Expenditure	(8,145)	(16,665)
<b>Closing Balance</b>	<b>32,703</b>	<b>21,141</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 financial 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 2014 and of the financial position of the Board at the end of that year; and
- c. these assertions are based on an appropriate system of internal control and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.

PETER J SIPPEL B.App.Sc (Surv)  
Chairman  
25 August 2014

MURRAY A FOX CA  
Executive Officer  
25 August 2014

## 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 2014, 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.

PKF Hacketts Audit  
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*Independence*

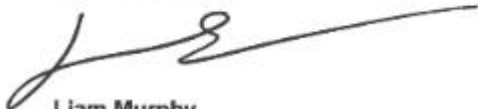
In conducting our audit, we have complied with the independence requirements of the *Auditor-General Act 2009*.

*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 prescribed accounting standards, of the transactions of the Surveyors Board of Queensland for the financial year ended 30 June 2014 and of the financial position as at the end of that year.

PKF Hacketts Audit



Liam Murphy  
Partner

Dated at Brisbane, 25 August 2014

## 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
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 8	2
Accessibility	<ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARRs – section 10.1	1 5
	<ul style="list-style-type: none"> <li>Public availability</li> </ul>	ARRs – section 10.2	Back page
	<ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>	<i>Queensland Government Language Services Policy</i> ARRs – section 10.3	1
	<ul style="list-style-type: none"> <li>Copyright notice</li> </ul>	<i>Copyright Act 1968</i> ARRs – section 10.4	1
	<ul style="list-style-type: none"> <li>Information Licensing</li> </ul>	<i>QGEA - Information Licensing</i> ARRs – section 8.5	1
General Information	<ul style="list-style-type: none"> <li>Introductory Information</li> </ul>	ARRs – section 11.1	5-8
	<ul style="list-style-type: none"> <li>Agency role and main functions</li> </ul>	ARRs – section 11.2	5-8
	<ul style="list-style-type: none"> <li>Operating environment</li> </ul>	ARRs – section 11.3	9
	<ul style="list-style-type: none"> <li>Machinery of government changes</li> </ul>	ARRs – section 11.4	15
Non-financial performance	<ul style="list-style-type: none"> <li>Government objectives for the community</li> </ul>	ARRs – section 12.1	14
	<ul style="list-style-type: none"> <li>Other whole-of-government plans / specific initiatives</li> </ul>	ARRs – section 12.2	3-15
	<ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>	ARRs – section 12.3	3-15
	<ul style="list-style-type: none"> <li>Agency service areas, service standards and other measures</li> </ul>	ARRs – section 12.4	3-15
Financial performance	<ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>	ARRs – section 13.1	14
Governance – management and structure	<ul style="list-style-type: none"> <li>Organisational structure</li> </ul>	ARRs – section 14.1	6
	<ul style="list-style-type: none"> <li>Executive management</li> </ul>	ARRs – section 14.2	7
	<ul style="list-style-type: none"> <li>Related entities</li> </ul>	ARRs – section 14.3	-
	<ul style="list-style-type: none"> <li>Government bodies</li> </ul>	ARRs – section 14.4	-
	<ul style="list-style-type: none"> <li><i>Public Sector Ethics Act 1994</i></li> </ul>	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule) ARRs – section 14.5	-



Summary of requirement		Basis for requirement	Annual report reference
Governance – risk management and accountability	• Risk management	ARRs – section 15.1	15
	• External scrutiny	ARRs – section 15.2	-
	• Audit committee	ARRs – section 15.3	15
	• Internal Audit	ARRs – section 15.4	15
	• Information systems and recordkeeping	ARRs – section 15.6	16
Governance – human resources	• Workforce planning , attraction and retention, and performance	ARRs – section 16.1	15
	• Early retirement, redundancy and retrenchment	Directive No.11/12 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 16.2	15
Open Data	• Open data	ARRs – section 17.0	16
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – section 42, 43 and 50 ARRs – section 18.1	36
	• Independent Auditors Report	FAA – section 62 FPMS – section 50 ARRs – section 18.2	37
Disclosure of additional information	• Remuneration disclosures	<i>Financial Reporting Requirements for Queensland Government Agencies</i> ARRs – section 18.3	33

## **CONTACTING THE BOARD**

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