



## **2010 - 2011 Annual Report**

### ***Surveyors Board of 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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1 September 2011

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The Hon Ms Rachel Nolan  
Minister for Finance, Natural Resources and the Arts  
GPO Box 611  
BRISBANE QLD 4001

Dear Minister

I am pleased to present the Annual Report 2010-2011 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
DERM	Department of Environment and Resource Management
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 departmental cadastral surveyor and,  
one other 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.



**John Carroll, Mary McLean, Russell Priebbenow, Dennis Gregor, Glenn Campbell, Jim Liddle, Darlene Skennar, Peter Sippel**

**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 Resource Strategists working in their Brisbane office. He has over 30 years experience in the 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 land information 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), MSSSI**

John is a Director and Manager of North Surveys Pty Ltd, a Brisbane based company that supplies engineering, mapping, hydrographic and land surveying disciplines as well as planning and development advice 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.

**Jim Liddle, B.App.Sc (Surv), Cert Eng Surv, Reg Surv (Cad, Cons, Eng)**

Jim has been the director of a small; Brisbane based consulting surveying practice for over twenty years. This follows some decades of undertaking a variety of cadastral and engineering surveying work throughout Queensland. As a member of Institution of Engineering and Mining Surveyors (IEMS), Jim brings extensive and varied experience to the Board. He has held executive roles in IEMS and ISAQ, and is a member of ACSQ.

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

Mary has worked in a variety of industries including building and real estate, tourism and retail. Over the last decade, she has focused on financial counselling which assists individuals, couples and community groups with financial literacy, demystifying and finding options for debt issues. She represents the Financial Counsellor's Association of Queensland on the advisory board of the QUT Consumer, Commercial and Credit Law program. Her passion has been social justice relating to consumer protection.

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

Russell is the Director of Surveys in the Department of Environment and Resource Management. He has over 30 years of public sector experience in surveying and mapping, including almost 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.

**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 2010/11, eight Board meetings were convened.

**Board Meetings Attendance**

Member	Eligible to attend	Attended in 10/11	Original Appointment Date	Appointment ends
Peter Sippel, Chair	8	8	4 Oct 2007	01 March 2013
Glenn Campbell	8	7	4 April 2006	01 March 2013
John Carroll	8	7	2 Oct 2007	01 September 2011
Dennis Gregor	8	6	1 April 2010	01 March 2013
Jim Liddle	8	7	3 Feb 2005	01 September 2011
Mary McLean	8	8	30 Oct 2008	01 September 2011
Russell Priebbenow	8	7	1 Feb 2006	01 September 2011
Darlene Skennar	8	6	1 April 2010	01 March 2013

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

<b>Administration Convenor</b>	Russell Priebsenow
<b>Complaints Convenor</b>	John Carroll
<b>Education &amp; Registration Convenor / Chief Examiner</b>	Glenn Campbell/Jim Liddle
<b>Renewal Convenor</b>	Dennis Gregor

During 2010/11 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**

### **New Registration Database**

During 2010/2011 the Board implemented a new registration database which has improved the efficiency and operational functionality of the Board’s register. The new database which was installed in September 2010 administered the registration renewal process for the registration year commencing on 1 January 2011. Renewal notices were distributed by the Board in October 2010 after the transfer of all necessary data to the new database. Co-ordinated with the introduction of the new database was the collection of additional information from the profession. This permitted the Board to gather and analyse statistical data including the age profile of the profession generally, and specifically the age distribution of Surveying Graduates and the level of progression to full registration status. Further system enhancements are planned to improve workflow and ensure the consistent recording of data necessary for the Board to satisfactorily meet its mission.

### **Integrity of Cadastre Workshop**

In late 2010, the Board hosted a workshop and invited representatives from the Surveying & Spatial Sciences Institute, the Spatial Industry Business Association, the Department of Environment and Resource Management and members in private practice to discuss concerns about the variations developing within the profession relating to reinstatement in general and the determination of a cadastral boundary. The Board acknowledges the contribution made by members of the profession in attending the workshop. A number of initiatives are currently being implemented to address the issue.

### **Consulting Endorsement - Assessing Entity Agreement**

The Board entered into an Assessing Entity Agreement with Spatial Industries Business Association (SIBA) permitting SIBA to assess the competency of surveyors seeking a consulting endorsement. The Board entered this agreement under the authority of section 41 of the Act. SIBA has developed Procedures for Assessment of Competencies for a Surveyor’s Consulting Endorsement which determines competence against the Board’s Consulting Endorsement competency framework.

## CHAIR'S REPORT

The past twelve months has been a very difficult period for many of the people of our State as they faced major disasters in terms of unprecedented floods and cyclonic events which wreaked devastation on their properties and livelihoods and in some instances resulted in the loss of life. It was most gratifying and encouraging to see the response of fellow Queenslanders to this time of need and I am pleased to report that the Surveyors Board was able to participate in this response through the formation of the Joint Natural Disaster Response Committee (JNDRC) consisting of surveying and spatial industry groups. The JNDRC was able to facilitate assistance with re-establishment of survey and spatial infrastructure in the worst affected areas, including Grantham, The Dip (Helidon), Postmans Ridge and north Queensland. The Board acknowledges in particular those registered persons who gave freely of their time to support this response effort including the volunteer chair of the JNDRC, Mr Graeme Rush. The cooperation of industry organisations on the JNDRC, including the Surveying & Spatial Sciences Institute and the Spatial Industry Business Association, and the support of the Department of Environment and Resource Management is acknowledged.

In reporting on the activities of the Board over the past year, I will address a range of operational and strategic areas together with relevant key issues arising from these areas. The Board's legislative responsibilities 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.

The Board's main instruments for determining achievement of appropriate standards are the competency framework, 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*.

In assessing competency for registration as a surveyor and subsequent endorsements such as cadastral, the Board has several key steps in the assessment process. The first of these is the assessment of a submission by a candidate demonstrating their competence in the various elements and units of the framework, which is validated by their supervising registered surveyor. Second is the completion by the candidate of a professional assessment project which is assessed by a peer surveyor and finally there is an interview by representatives of the Board. Through this process, the Board has become increasingly aware over the past year of knowledge gaps which need to be addressed by both candidates and their supervising surveyors. To create awareness of these concerns, Board members have presented at various seminars throughout the state in the last six months, where both candidate and registered surveyors were in attendance. The Board has also raised these concerns through the Board Communiqué publications and industry meetings.

A key concern is that there are apparent knowledge gaps appearing in both young and older professionals. This is being aided by a high reliance on technological solutions, without due regard being given to the intrinsic elements of indefeasibility of title and associated evidentiary interpretation required in the determination of a cadastral boundary. Further confirmation of this concern was provided through feedback in a workshop held in late 2010, focused on the integrity of the cadastre, which was hosted by the Board and attended by representatives of the profession and government. A number of initiatives flowed from this workshop and are currently being pursued to address the concern. One of these is working with the Department of Environment and Resource Management to monitor more closely the boundary definition outcomes depicted on plans lodged with the department and seek clarification from the certifying surveyor where irregularities are noted. A further initiative was to develop, in collaboration with other industry organisations, educational and refresher courses for registrants addressing the knowledge gaps.

In February 2011, the Board held a strategic workshop in which it reviewed the outcome of the previous year against its strategic objectives and established a series of updated objectives and actions for the next twelve months. Actions arising from this workshop included:

1. The decision to appoint a Training Advocate whose role would include working with graduates to
  - increase the numbers capable of seeking registration and endorsement,
  - develop quality and consistent training within the profession and
  - promote the importance of seeking endorsement.
2. Undertake an independent review of the competency framework with a view to identifying improvements through assessment of operational effectiveness and appropriateness of content, as it has now been operational for the last three years.
3. Continue the Career Episode Report (CER) process as a means of assessing a random sample of registrants of all categories for competency. Address concerns of potential knowledge gaps in boundary determination by requesting CER submitters with cadastral endorsements to address the reinstatement component of the framework.
4. Continue the Board site visit process of a randomly selected number of consulting surveyors as a means of assessing standards of practice.



5. Work jointly with mining surveyor representatives through industry associations, to further develop an effective mining survey registration endorsement process, following the legislative amendments which clearly identify the *Surveyors Act 2003* as a key means of registration.

Involvement in the Queensland surveying and spatial skilled workforce industry consultation has continued this year and resulted in the Board making a submission on a series of papers developed by this group. I acknowledge the work of Prof Ken Lyons and Mr. Kevin Davies in preparation of these papers as well as government through the Department of Environment & Resource Management. The Board initiative to appoint a Training Advocate is a key response to the identified shortage of registered professional surveyors with endorsements. The Board's strong view is that it is in the public interest that there be ongoing action to enable and encourage current registered graduates to achieve higher registration levels as well as to attract young people to appropriate courses at tertiary entrance level. The Board will commit significant funds from reserves to both these initiatives in the coming year.

It is becoming increasingly apparent that the Board must consider the dedication of additional human and financial resources to address competency assessment of new and existing registrants as well matters arising from complaints. This is due to complexities of legislative change, increasing public access to spatial datasets displaying boundary information as a reference framework and the lack of public awareness of the legal requirements to use registered professionals to define cadastral boundaries. To this end, over the next year the Board will undertake a study of its funding needs going forward with a view to making a submission to government on the ongoing adequacy.

To assist the Board in keeping abreast of issues which may impact on the standards and competencies required of registrants to meet future survey needs of the public, the Board has invited and been addressed by senior spatial government representatives, infrastructure provider and industry representatives from the private and educational sectors.

Improvements have been achieved in the Board's administrative and decision making support through implementation of a sophisticated database workflow information system over this period. The new system allows efficiencies in interrogation of the register as well as reducing the duplication of data processing, particularly at the renewal period. Efficiencies achieved to date have allowed redirection of some resources to address the critical areas previously mentioned and further improvements are proposed in the coming year.

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*.



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 –

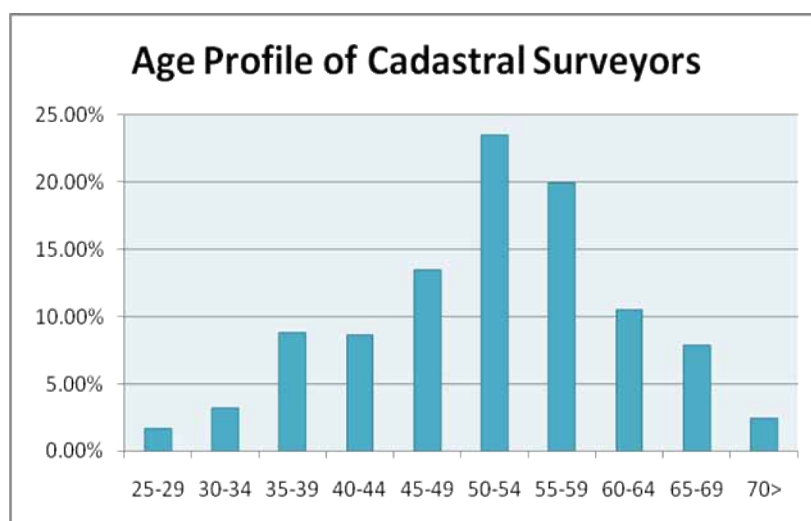
The following tables show the number of Queensland registrants, by category, at 30 June in each year from 2009 to 2011.

2008-2009	2009-2010	Description	2010-2011		
Total	Total	Registration Categories	Male	Female	Total
250	270	Surveying Associate	294	5	299
305	308	Surveying Graduate	338	16	354
742	746	Surveyor	731	4	735
		Total	1,363	25	1,388
<b>Endorsements</b>					
605	579	Cadastral	575	4	579
120	113	Engineering	109	0	109
49	47	Mining A	46	0	46
19	18	Mining O	16	0	16
244	239	Consulting	263	0	263

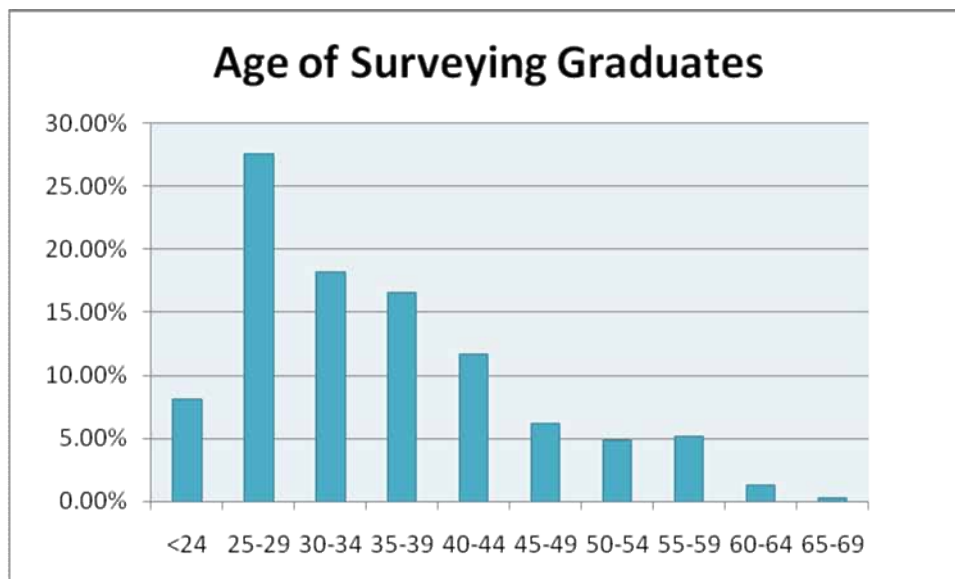
NOTE: The above figure reflects all Registered Surveyors including corporations. In some cases, registered surveyors may have multiple endorsements.

Description	2008-2009	2009-2010	2010-2011
<b>Corporations (includes consulting endorsement)</b>	154	164	160
<b>Endorsements</b>			
Cadastral	152	161	159
Engineering	120	113	8
Mining A	49	47	1
Mining O	19	18	0
<b>Emeritus Surveyor</b>	133	131	136

During the year the Board reviewed the age profile of both cadastral surveyors and surveying graduates. The Board has identified that 64% of cadastral surveyors in Queensland are over 50 years of age and that the number of students entering university to study surveying has been falling. Additionally, many surveying graduates within the profession are not progressing to full registration status.



When reviewing the age of surveying graduates the Board noted that more than 30% were above the age of 40 and have not progressed to full registration status. The Board has identified as a strategic initiative the need to determine the reasons for the lack of progression and what can be done to encourage and support surveying graduates to progress and seek full registration status. Further detail of this initiative is provided on page 15 of this report.



### Competency Assessment

The Board's competency frameworks provide the basis for assessment of competency for registration and endorsement of registration. The Board has decided to review the frameworks to ensure their ongoing appropriateness.

### 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 2010/11,

Mr Michael Arnold	Mr Darren Browne
Mr Robert Bulgarelli	Mr David Campbell
Mr Andrew Devine	Mr Colin Hansen
Mr Steve Healy	Mr Ronald Hewitt
Mr Damian Vella	

Seminars were again conducted by the Board in Brisbane and regional centres to provide guidance and practical advice to registrants about the annual renewal process and how to write and present a CER. The Board also provided an audio-visual tutorial on its website for registrants who were unable to attend a seminar.

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 2010 to 30 June 2011, the Board approved and registered fifteen overseas applicants as Surveying Graduates and two overseas applicants were registered as Surveying Associates.

### **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 2010/11, the Board registered thirteen 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.surveyorsboard.com.au](http://www.surveyorsboard.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**

Ben Madden-Holmes was presented with the joint Surveyors Board / USQ Graduate Award for the graduate of a surveying course. Ben achieved an excellent academic result throughout the program, and demonstrated leadership, innovation and professionalism.

The Board and DERM jointly provide a Conference Attendance Award for students from QUT to attend a surveying conference in Australia or New Zealand. Simon Sager and Brad Taylor from QUT were awarded the Conference Attendance Award having met the nominated award criteria.

### **Tertiary Courses**

The Board has previously mapped the tertiary surveying courses offered within Queensland against the competency frameworks 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 per 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:

Category	On Hand	Closed	On Hand	Closed
	2009 - 2010	2009 - 2010	2010 - 2011	2010 - 2011
Minor	0	2	1	4
Of Note	2	1	1	1
Of Concern	1	0	1	1
Serious	3	0	3	1
<b>Total</b>	<b>6</b>	<b>3</b>	<b>6</b>	<b>7</b>

A summary of the complaints position for 2010/11 is listed below:

Complaints carried over from 2009/10	6
New complaints received in the year	+7
Less finalised complaints	- 7
Complaints remaining under review	6

Of the six complaints remaining open at the end of the 2009/10 year, three complaints were finalised and closed during the year, while the investigation and disciplinary proceeding relating to the other three complaints has been completed. The Board continues a monitoring brief and hence these three complaint files remain open. Of the seven new complaints received during 2010/11, two have been finalised and two other complaints had been investigated and were subsequently finalised in July 2011. Of the remaining three complaints, two have been investigated and the Board has commenced disciplinary action. The remaining complaint is currently the subject of an investigation. 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 Environment and Resource Management to seek clarification from the certifying surveyor where irregularities are noted on plans lodged with the department.

## **Discipline**

A surveyor who had been found guilty of professional misconduct by the Professional Conduct Review Panel (PCRP) during 2009/10 appealed the PCRP ruling to QCAT during the 2010/11 year. As a result of the QCAT proceedings the surveyor agreed to surrender his registration effective 31 December 2010, and not to apply for re-registration as a surveyor in the future. Three surveyors attended before the Board to provide further information into specific matters of concern to the Board. All three surveyors were cautioned by the Board and 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 2011, the Board held a strategic planning day to review past strategies and amendments were made to achieve these objectives in the future.

The Board reviewed the outcome from the Integrity of Cadastre workshop held in late 2010, and the increasing age profile of the profession. The Board was concerned with the low number of students entering university to seek a surveying degree, and the number of registered surveying graduates who are not progressing their career to seek full registration status. The Board developed a strategy to encourage and support the 300 plus registered graduates to progress to full registration with endorsement over the next five years and relieve/reduce the potential impact of the skill shortage from an aging profession. The Board also saw value in aligning the strategy to encourage surveying graduates to full registration with attracting new entrants to increase the numbers entering the profession with the necessary qualifications. The Board places great value on its public responsibility to protect the public and integrity of the cadastre hence the need to focus on ensuring there are sufficient numbers within the profession to service and meet the needs of the Queensland community.

The Board will appoint a Training Advocate to;

- identify impediments to progression via discussions forums with both graduates and surveyors,
- offer guidance and assistance to graduates and employers,
- assist registration applicants with any issues of concern,
- develop and facilitate training in general.

The Board in association with other relevant bodies, will 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.

The Board has also resolved to complete a review of the competency frameworks to ensure simplicity and suitability for purpose. The Board will,

- hold information sessions throughout Queensland,
- seek written submissions from the profession,
- appoint an independent entity with suitable ability to perform the review,
- publish and communicate the reviewed competency framework.

## **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	342,055	329,644
Survey Infrastructure Fee	99,288	108,000
Other Income	53,072	72,320
<b>Total Income from continuing operations</b>	<b>494,415</b>	<b>509,964</b>
<b>Expenditure</b>		
Wage Related Expenses	191,842	289,840
Board Member Expenses	57,042	73,080
Education and Assessment	36,764	41,940
Complaints and Investigation Expenses	43,258	42,300
Administration Expenses	69,160	68,050
Rent and Outgoings	54,875	61,950
<b>Total Expenditure from continuing operations</b>	<b>452,941</b>	<b>577,160</b>
<b>Operating Result from continuing operations</b>	<b>41,474</b>	<b>(67,196)</b>
Other Comprehensive Income	-	-
<b>Total Comprehensive Income</b>	<b>41,474</b>	<b>(67,196)</b>

The financial result for the year was a surplus of \$41,474 while a deficit of \$67,196 had been budgeted. The favourable variance of \$108,670 mainly arose due to the non replacement of the Board's Finance Officer, with the Executive Officer accepting responsibility for the Board's financial matters. The efficiency gains achieved with the implementation of the Board's new database system contributed to the Board's ability to not replace the position of Finance Officer.

The Board's income for the year was 4.0% below budget. There was a decline in the number of survey plans lodged with DERM during the year leading to an 8.0% shortfall in the Survey Infrastructure Fee which was \$8,712 under budget. Total expenditure was 21.6% below budget. With wage related costs representing 50.2% of the Board's total budgeted expenditure the saving resulting from the non replacement of the Board's Finance Officer had a significant impact on the Board's financial result for the year. All other Board expenses were close to budget.

While the Board is in a sound financial position with net assets of \$827,082, 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.

## GOVERNANCE

### (a) Risk Management and Accountability

The Board is a small organisation with only two 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 2010/11. No machinery of government changes have had any direct impact on the Board or operations of the Board.

**(b) Public Interest Disclosure**

During the period 1 July 2010 to 31 December 2010 there were no disclosures received and or substantially verified.

With the repeal of the Whistleblowers Protection Act 1994 and the introduction of the Public Interest Disclosure Act 2010 (PID Act) on 1 January 2011, the way in which public interest disclosures are to be publically reported has changed. From 1 January 2011 agencies are no longer required to report public interest disclosures in annual reports.

Under section 61 of the PID Act, the Public Service Commission (PSC) is now responsible for the oversight of public interest disclosures and preparing an annual report on the operation of the PID Act. From 1 January 2011 agencies are required to report information about public interest disclosures to the PSC. The PSC will prepare an annual report on the operations of the PID Act and the information provided by agencies. The annual report will be made publicly available after the end of each financial year.

**(c) Public Sector Ethics Act**

For the period 1 July 2010 to 31 October 2010 the Board adhered to the code of conduct which had been previously developed to comply with public sector requirements. The Board's code was publically accessible via the Board's website at all times during the period and Board members remained aware of their responsibilities. The Board's administrative procedures and management practices have proper regard to code of conduct.

For the period 1 November 2010 to 30 June 2011 the Board reviewed and developed a new code of conduct in accordance with the four new principles developed by the government. The updated code of conduct was reviewed and approved by the Board and updated to the Board's website. 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.

**(d) 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.

**(e) 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.

**(f) 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	\$2,800
University of Southern Queensland	\$1,400

**(g) Overseas Travel**

No member of the Board was required to travel internationally during the year.

**(h) 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.

**(i) Right to Information**

The Board received one application for access to information under the Right to Information Act. The information sought related to a complaint investigation and the Board complied with the Right to Information Act and released the relevant information.

**SURVEYORS BOARD**

**OF QUEENSLAND**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED**

**30 JUNE 2011**

**SURVEYORS BOARD OF QUEENSLAND  
FINANCIAL STATEMENTS 2010-11**

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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 2011**

	Note	2011	2010
<b>Income</b>			
Fees	2	342,055	324,533
Survey Infrastructure Fee		99,288	111,259
Other Income		53,072	78,973
<b>Total Income from continuing operations</b>		<b>494,415</b>	<b>514,765</b>
<b>Expenditure</b>			
Wage Related Expenses	3	191,842	240,383
Board Member Expenses	4	57,042	60,426
Education and Assessment	5	36,764	42,529
Complaints and Investigation Expenses	6	43,258	89,726
Administration Expenses	7	69,160	101,081
Rent and Outgoings	8	54,875	52,935
<b>Total Expenditure from continuing operations</b>		<b>452,941</b>	<b>587,080</b>
<b>Operating Result from continuing operations</b>		<b>41,474</b>	<b>(72,315)</b>
Other Comprehensive Income		-	-
<b>Total Comprehensive Income</b>		<b>41,474</b>	<b>(72,315)</b>

The accompanying notes form part of these accounts

**Surveyors Board of Queensland**  
**Statement of Financial Position**  
**As at 30 June 2011**

<b>Assets</b>	<b>Note</b>	<b>2011</b>	<b>2010</b>
<b>Current Assets</b>			
Cash and Cash Equivalents	9	945,692	927,420
Trade and Other Receivables	10	2,203	23,198
<b>Total Current Assets</b>		<b>947,895</b>	<b>950,618</b>
<b>Non-Current Assets</b>			
Plant and Equipment	11	60,558	-
Other Financial Assets	12	4,505	4,505
<b>Total Non-current Assets</b>		<b>65,063</b>	<b>4,505</b>
<b>Total Assets</b>		<b>1,012,958</b>	<b>955,123</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	13	163,636	150,700
Provisions	14	13,275	14,500
<b>Total Current Liabilities</b>		<b>176,911</b>	<b>165,200</b>
<b>Non-Current Liabilities</b>			
Provisions	14	8,965	4,315
<b>Total Non-Current Liabilities</b>		<b>8,965</b>	<b>4,315</b>
<b>Total Liabilities</b>		<b>185,876</b>	<b>169,515</b>
<b>Net Assets</b>		<b>827,082</b>	<b>785,608</b>
<b>Retained Surplus</b>		<b>827,082</b>	<b>785,608</b>

The accompanying notes from part of these accounts

**Surveyors Board of Queensland  
Statement of Changes in Equity  
For the year ended 30 June 2011**

	Notes	2011	2010
<b>Retained Surpluses</b>			
Balance 1 July 2011		785,608	857,923
Operating Surplus (Deficit) - Current Year		41,474	(72,315)
<b>Balance 30 June 2011</b>		<b>827,082</b>	<b>785,608</b>

The accompanying notes form part of these accounts

**Surveyors Board of Queensland**  
**Statement of Cash Flows**  
**For the year ended 30 June 2011**

	<b>Note</b>	<b>2011</b>	<b>2010</b>
<b>Cash Flow from Operating Activities</b>			
Cash receipts from operations		475,995	424,288
Cash payments applied in operations		(437,585)	(517,245)
Interest received		47,149	40,257
		<hr/>	<hr/>
<b>Net Cash Provided by (used) in Operating Activities</b>	15	85,559	(52,700)
<b>Cash Flow from Investing Activities</b>			
Payments for Plant & Equipment		(67,287)	-
		<hr/>	<hr/>
<b>Net Cash Provided by (used) in Investing Activities</b>		(67,287)	-
Net increase/(decrease) in cash		18,272	(52,700)
Cash at the beginning of the year		927,420	980,120
		<hr/>	<hr/>
<b>Cash at the End of the Year</b>	9	<b>945,692</b>	<b>927,420</b>

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 2011**

#### **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.

#### **1. 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 2011, 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 16 (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.

**2. Fees**

	<b>2011</b>	<b>2010</b>
<b>Fees</b>		
Application	17,710	16,166
Registration	17,954	21,335
Renewal	283,109	269,960
Late	4,218	3,500
Education and Assessment	16,981	13,572
Other	2,083	-
<b>Total</b>	<b>342,055</b>	<b>324,533</b>

**3. Wage Related Expenses**

	<b>2011</b>	<b>2010</b>
<b>Wage Related Expenses</b>		
Salaries and Wages	169,121	208,598
Superannuation	17,523	20,597
Staff Advertising	37	8,664
Staff Training	897	536
Staff Travel and Accommodation	3,965	1,762
Workers Compensation Insurance	299	226
<b>Total</b>	<b>191,842</b>	<b>240,383</b>

**4. Board Member Expenses**

	<b>2011</b>	<b>2010</b>
<b>Board Member Expenses</b>		
Meeting Attendance Fees	16,214	16,035
Special Assignment Fees	18,564	22,460
Catering and Other Expenses	7,524	11,144
Travel and Accommodation	14,740	10,787
<b>Total</b>	<b>57,042</b>	<b>60,426</b>

**5. Education and Assessment**

	<b>2011</b>	<b>2010</b>
<b>Education and Assessment</b>		
PAP Expenses	1,272	1,561
Assessment of Overseas Qualifications	4,200	2,800
Competency Assessment Expenses	6,519	9,407
Competency Workshops	4,999	16,215
Investigator Workshop	18,724	6,261
University Prizes	1,050	6,285
<b>Total</b>	<b>36,764</b>	<b>42,529</b>

## 6. Complaints and Investigation

	2011	2010
<b>Complaints and Investigation</b>		
Investigation Expenses	27,650	45,976
Consulting and Legal Fees	15,608	43,750
<b>Total</b>	<b>43,258</b>	<b>89,726</b>

## 7. Administration Expenses

	2011	2010
<b>Administration Expenses</b>		
Accountancy Fees	135	7,481
Audit Fees	5,500	8,473
Bad Debts	-	32,072
Bank Charges	4,279	4,040
Consulting and Legal Expenses	2,680	4,728
Depreciation	6,729	-
Equipment, Furniture & Fixture	-	87
Fringe Benefits Tax	5,357	5,133
Insurance	6,757	2,920
IT Expenses	17,384	12,248
Office Sundries/Staff Amenities	3,510	631
Postage & Courier	5,319	5,143
Printing	3,715	3,410
Stationery & Supplies	3,050	6,003
Telephone & Fax	4,745	5,137
SBQ - CRSBANZ Contribution	-	2,181
CRSBANZ Conference Costs	-	1,394
<b>Total</b>	<b>69,160</b>	<b>101,081</b>

## 8. Rent and Outgoings

	2011	2010
<b>Rent and Outgoings</b>		
Rent	49,320	48,055
Cleaning	2,919	2,999
Electricity	1,981	1,881
Repairs and Maintenance	655	-
<b>Total</b>	<b>54,875</b>	<b>52,935</b>

## 9. Cash and Cash Equivalents

	2011	2010
<b>Cash and Cash Equivalents</b>		
Cash at Bank and on hand	31,435	40,155
Short-term Deposit QTC	914,257	887,265
<b>Total</b>	<b>945,692</b>	<b>927,420</b>

#### 10. Trade and Other Debtors

	2011	2010
<b>Trade and Other Debtors</b>		
Trade and Other Debtors	2,203	55,270
Less Provision for Doubtful Debts	-	32,072
<b>Total</b>	<b>2,203</b>	<b>23,198</b>

#### 11. Plant and Equipment

	2011	2010
<b>Plant and Equipment</b>		
Balance at 1 July	10,850	10,850
Additions	67,287	-
Disposals	0	-
Balance 30 June	78,137	10,850
 <b>Accumulated Depreciation</b>		
Balance at 1 July	10,850	10,850
Additions	6,729	-
Balance 30 June	17,579	10,850
 <b>Net Carrying Amount</b>	<b>60,558</b>	<b>-</b>

#### 12. Other Financial Assets

	2011	2010
<b>Other Financial Assets</b>		
Bank Guarantee - Term Deposit	4,505	4,505

#### 13. Trade and Other Payables

	2011	2010
<b>Trade and Other Payables</b>		
Trade and Other Payables	18,940	12,287
Registration fees received in advance	144,696	138,413
<b>Total</b>	<b>163,636</b>	<b>150,700</b>

#### 14. Provisions

	2011	2010
<b>Provisions</b>		
 <b>Current</b>		
Employee entitlements	13,275	14,500
 <b>Non Current</b>		
Employee entitlements	8,965	4,315



## 15. Reconciliation of Cash

	2011	2010
<b>Reconciliation of cash</b>		
<b>Net surplus/(deficit) for the year</b>	41,474	(72,315)
<b>Add/(subtract) non cash items</b>		
Depreciation of plant and equipment	6,729	-
<b>Changes in assets and liabilities</b>		
(Increase)/decrease in trade and other debtors	20,995	2,923
Increase/(decrease) in trade creditors and accruals	12,936	19,816
Increase/(decrease) in provisions	3,425	(3,124)
<b>Net cash provided by/(used) in operating activities</b>	<b>85,559</b>	<b>(52,700)</b>

## 16. 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. This lease has a term of three with a renewal option for a further three years. There are no restrictions placed upon the lessee upon entering into these leases.

	2011	2010
<b>Operating Leases</b>		
Lease expenditure commitments:		
Operating leases (non-cancellable)		
Not later than one (1) year	44,839	52,118
Later than one (1) year & not later than two (2) years	84,400	17,372
Later than two (2) years & not later than five (5) years	13,733	-
Later than five (5) years	-	-
	<b>142,972</b>	<b>69,490</b>

### c. Contingencies

In June 2010, the Board was made aware about inconsistencies in a 1990 Group Title Plan. The corporation that performed the original surveying work has been de-registered and is unable to remedy the situation. The Board, in order to protect the public interest, has offered to meet the cost of resurvey with regards to the nominated group title if the body corporate unanimously agreed to accept the Board's offer. The Board estimate the contingent liability at \$10,000.

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

There have been no significant events after balance date.

**17. 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 there were no payments to any related entities of the Board other than meeting fees and special assignment fees. There are no amounts payable to or receivable from Board Members or their related entities at the reporting date.

**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 2010/2011 were:

Mr Murray Fox, Executive Officer and Secretary

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

	2011	2010
<b>Compensation Made to Key Personnel</b>		
Short-term employee benefits	120,054	104,937
Post-employment benefits	-	8,130
Termination benefits	-	4,843
<b>Total Compensation</b>	<u>120,054</u>	<u>117,910</u>

**18. 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.

2011	Weighted Average Interest Rate %	3 Months or Less	3 to 12 Months	Non- interest Bearing	TOTAL
<b>Cash or Cash Equivalents</b>					
Cash	.10%	31,285			31,285
Short term investment	5.58%	914,256			914,256
<b>Receivables</b>	n/a			2,203	2,203
<b>Other Financial Assets</b>					
Bank guarantees	1.75%		4,505		4,505
<b>Financial Liabilities</b>					
Payables	n/a			162,777	162,777

2010	Weighted Average Interest Rate %	3 Months or Less	3 to 12 Months	Non- interest Bearing	TOTAL
<b>Cash or Cash Equivalents</b>					
Cash	0.1%	39,970	-	-	39,970
Short term investment	5.28%	887,264	-	-	887,264
<b>Receivables</b>	n/a	-	-	23,198	23,198
<b>Other Financial Assets</b>					
Bank guarantees	1.75%	-	4,505	-	4,505
<b>Financial Liabilities</b>					
Payables	n/a			150,700	150,700

**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	9,142	(9,142)	9,142	(9,142)

**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 2011</b>	<b>Impairment 2011</b>	<b>Gross 2010</b>	<b>Impairment 2010</b>
Current	553	-	23,198	-
Past due 3 - 30 days	-	-	-	-
Past due 31 - 60 days	-	-	-	-
Past due 61 days plus	1,650	-	32,072	32,072
	<u>2,203</u>	<u>-</u>	<u>55,270</u>	<u>32,072</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.

**19. 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 2011**

	<b>2011</b>	<b>2010</b>
<b>Opening Balance</b>	17,764	11,290
Income	-	14,546
Less Expenditure	120	8,072
<b>Closing Balance</b>	<u>17,644</u>	<u>17,764</u>

### **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 2011 and of the financial position of the Board at the end of that year.

PETER J SIPPEL B.App.Sc (Surv)  
Chairman  
1 August 2011

MURRAY A FOX CA  
Executive Officer  
1 August 2011

## INDEPENDENT AUDITOR'S REPORT

To the Surveyors Board of Queensland

### Report on the Financial Report

I have audited the accompanying financial report of the Surveyors Board of Queensland which comprises the statement of financial position as at 30 June 2011, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and certificates given by the Executive Officer and Chairperson.

### The Board's Responsibility for the Financial Report

The Board is responsible for the preparation and fair presentation of the financial report 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 (including the Australian Accounting Interpretations). The Board's responsibility also includes such internal controls 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. These auditing standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance 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 risks of material misstatement in 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 and fair presentation of the financial report 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 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 as 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*

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can only be removed by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

### *Auditor's 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 respect of the establishment and keeping of accounts have been complied with in all material respects; and
  - (ii) the financial report has been drawn up so as to present 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 1 July 2010 to 30 June 2011 and of the financial position as at the end of that year.

### **Other Matters - Electronic Presentation of the Audited Financial Report**

This auditor's report relates to the financial report of Surveyors Board of Queensland for the year ended 30 June 2011. Where the financial report is included on the Surveyors Board of Queensland's website the Board is responsible for the integrity of Surveyors Board of Queensland's website and I have not been engaged to report on the integrity of Surveyors Board of Queensland's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements or otherwise included with the financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

These matters also relate to the presentation of the audited financial report in other electronic media including CD Rom.

M T BOOTH FCPA

(as Delegate of the Auditor-General of Queensland)

5 August 2011

Queensland Audit Office

Brisbane

## ATTACHMENT B Compliance checklist – annual report

FA ACT *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	• Table of contents	ARRs – section 8.1	1
	• Glossary		3
	• Public availability	ARRs – section 8.2	Cover page
	• Interpreter service statement	<i>Queensland Government Language Services Policy</i>	1
	• Copyright notice	<i>Copyright Act 1968</i>	1
Letter of compliance	• A letter of compliance from the accountable officer or statutory body to the relevant Minister(s)	ARRs – section 9	2
Introductory information	• Agency role and main functions	ARRs – section 10.3	3-6
	• Operating environment	ARRs – section 10.3	9
	• External scrutiny	ARRs – section 10.3	16
	• Machinery of government changes	ARRs – section 10.3	16
	• Review of proposed forward operations	ARRs – section 10.3	15
Non-financial performance	• Government objectives for the community	ARRs – section 11.2	14
	• Agency objectives and performance indicators	ARRs – section 11.5	7-14
	• Agency outputs and output performance measures	ARRs – section 11.6	15
Financial performance	• Summary of financial performance	ARRs – section 12.1	16
	• Disclosure of budget v actual results	ARRs – section 12.2	16
	• Chief Finance Officer (CFO) statement	ARRs – section 12.3	-
Governance – management and structure	• Organisational structure	ARRs – section 13.1	4
	• Executive management	ARRs – section 13.2	4
	• Related entities	ARRs – section 13.3	-
	• Schedule of statutory authorities or instrumentalities	ARRs – section 13.4	-
	• Boards and committees	ARRs – section 13.5	-
	• <i>Public Sector Ethics Act 1994</i> - implementation statement giving details of the action taken during the reporting period	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule)	17
	• <i>Whistleblowers Protection Act 1994</i> - public interest disclosures received	<i>Whistleblowers Protection Act 1994</i> (sections 30 – 31 and Schedule)	17
Governance –	• Risk management	ARRs – section 14.1	16



Summary of requirement		Basis for requirement	Annual report reference
risk management and accountability	• Audit committee	ARRs – section 14.2	16
	• Internal Audit	ARRs – section 14.3	16
Governance – human resources	• Workforce planning, attraction and retention	ARRs – section 15.1	17
	• Early retirement, redundancy and retrenchment	Directive No.17/09 <i>Early Retirement, Redundancy and Retrenchment</i>	17
	• Initiatives for women	ARRs – section 15.1 and 15.3	-
	• Information systems and recordkeeping	<i>Public Records Act 2002</i>	17
	• Overseas travel	ARRs – section 16.2	17
	• Waste management	<i>Environmental Protection (Waste Management) Policy 2000, Environmental Protection Act 1994</i>	-
	• Consultancies	ARRs – section 16.1	17
Other prescribed requirements	• Indigenous matters (Queensland Government Reconciliation Action Plan 2009-2012)	<i>Queensland Government Reconciliation Action Plan 2009-2012</i>	-
	• Shared services	ARRs – section 17.1	-
	• Carbon emissions	<i>Premier's Statement</i>	-
	• Carers Charter	<i>Carers (Recognition) Act 2008 Section 9 (1) (a)</i>	17
Optional information that may be reported	• Corrections to previous annual reports	ARRs – section 18.2	-
	• Right to Information	<i>Right to Information Act 2009</i>	17
	• Information Privacy	<i>Information Privacy Act 2009</i>	-
	• Native title	N/A	-
Financial statements	• Annual general purpose financial statements	<i>Financial Reporting Requirements for Queensland Government Agencies</i>	18
	• Certification of financial statements	FA Act – section 62 FPMS – sections 42, 43 and 50	36
	• Independent Auditors Report	FA Act – section 62 FPMS – section 50	37
	• Remuneration disclosures	<i>Financial Reporting Requirements for Queensland Government Agencies</i>	33

## **CONTACTING THE BOARD**

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Administration and Registration Officer

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