

# Annual Report

2022 – 2023



**SURVEYORS BOARD**  
QUEENSLAND



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### Interpreter service

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15 August 2023

The Honourable Mr Scott Stewart MP  
Minister for Resources  
1 William Street  
BRISBANE QLD 4000

Dear Minister

I am pleased to present the Annual Report 2022-2023 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 38 of this annual report or accessed at [www.s bq.com.au](http://www.s bq.com.au).

Yours sincerely



Peter Murphy  
Chair  
Surveyors Board of Queensland

## Chair's foreword

As the Chair of the Surveyors Board of Queensland, I am pleased to be able to present my report on the activities of the Board for the period July 2022 to June 2023. The Board continues its role as delegated under the *Surveyors Act 2003* to administer the provisions of the Act for the primary purpose of protecting public interest and maintaining confidence in the activities of the surveying profession.

Continuing on from the Board's 2021 introduction of new Cadastral Surveyor assessment processes, the Board has seen a significant improvement in the number of Cadastral Surveyors being added to the register. In the period July 2022 to June 2023 a total of 28 new Cadastral registrations were granted. In the period July 2021 to June 2022 a total of 20 new Cadastral registrations were granted. These numbers represent a significant increase on the annual average in the four year period July 2017 to June 2021 of only 4 new Cadastral registrations.

The Board will also continue to pro-actively monitor the progression of Surveying Graduates towards their Surveyor registration.

Disciplinary matters continue to be part of the Board's activities. For the public, it is important that not only do they have the right to be heard but that their concerns are dealt with efficiently and respectfully. To the profession it is important that complaints with substance are appropriately dealt with and standards are upheld so that they in turn can confidently execute their responsibility to the public. In the period July 2022 to June 2023 a total of six (6) complaint matters were opened – two (2) of these matters remain open. In the period July 2021 to June 2022 a total of nine (9) complaint matters were opened.

The Board has been working closely with the Department in recent months to provide input to their review of plan auditing processes. The Board sees the Department's processes in this regard as a vital tool for monitoring the competency and behaviour of the profession as a whole and also for assisting the Board to deal with issues with respect to individuals as and when they arise.

As part of the annual renewal process, this year saw the Board continue their interviews with randomly selected Consulting Surveyors. The Board sees the interviews not only as a vehicle to monitor the processes of surveyors who consult to the public, but an opportunity to understand some of the day-to-day issues that confront them in their professional capacities.

This year the Board has continued to participate as a member of the Council of Reciprocal Surveyors Boards of Australia and New Zealand (CRSBANZ). The Commonwealth Automatic Mutual Recognition legislation has now been adopted by all states and territories with the one exception being Queensland. Queensland registered surveyors who wish to perform the same activities in another jurisdiction will need to contact the relevant registration authority and obtain advice as to how to formally apply for registration under the Mutual Recognition Act 1992 (Cth).

Work on a National Competency Standard continues and will in due course contribute to the ongoing review of the content of the surveying degrees offered in Australia and New Zealand, and their relevance to the standards required for the registration of Cadastral Surveyors in the various jurisdictions.

I would like to acknowledge and thank all the Board members for their service to the Board and the surveying profession. In particular, I would like to acknowledge the long-term service of Ms Darlene Skennar who resigned from her Board role on 5 April 2023 after 13 years of being a Board member.



Peter Murphy  
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
GCA	Geospatial Council of Australia
QCAT	Queensland Civil and Administrative Tribunal
QSSA	Queensland Spatial and Surveying Association
QUT	Queensland University of Technology
Resources	Department of Resources
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 current term of office. All Board members are appointed by the Governor in Council.

The Board comprises seven surveyors and two other members. Of the surveyors

- three must be cadastral surveyors
- one must hold a mining registration endorsement
- 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 departmental cadastral surveyor position on the Board is represented by the Director of Surveys, Mr Kenneth (Ken) Sherwood. During 2022-23 Mr Ken Sherwood undertook other Departmental roles – during these times Ms Jemma Picco (nee Petrie) held the acting Director of Surveys role.

The Executive Officer is Mr David Jenkins CPA, an Accountant who provides the Board with financial and administrative experience.

### Board members

#### **Peter Murphy B.Surv (UQ), FSSSI, Reg Surv (Cad, Eng, Cons), GAICD**

Peter Murphy graduated with a Bachelor of Surveying from the University of Queensland in 1979 and has subsequently obtained additional postgraduate qualifications in Surveying and Mapping Studies from UQ, and is a Graduate Member of the Australian Institute of Company Directors. Peter is a Director and an owner of consulting survey and town planning firm Brazier Motti which operates across North Queensland.

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

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.

#### **Michael Arnold B.App.Sc (Surv), Reg Surv (Cad, Cons)**

Mike holds a Bachelor of Applied Science (Surveying) degree and has a Post Graduate Diploma in Urban and Regional Town Planning and is a registered consulting cadastral surveyor. He is a director and member of the Regional Management Group of the Spatial Industries Business Association, a member of the Surveying and Spatial Sciences Institute and a member of the Urban Development Institute of Australia. Mike works on the Gold Coast in his own business Arnold Development Consultants and has over 25 years' experience in the surveying/spatial sciences industry.

#### **Alasdair Begley B.App.Sc (Surv), Reg Surv (Cad)**

Alasdair holds a Bachelor of Applied Science (Surveying) degree and an Executive MBC from the Queensland University of Technology. Alasdair is a registered cadastral surveyor and a Board member of Queensland Spatial and Surveying Association, and a member of the Spatial Industry Business Association, Urban Development Institute of Australia and the Property Council of Australia. Alasdair is the Managing Director of the Saunders Havill Group in Brisbane and has over 15 years of surveying experience.

#### **Ken Cross Grad Dip Spatial Science (USQ), A.I.M.S, Reg Surv (Min O, Min UC, Min UM, Eng)**

Ken is a Mine Surveyor who has worked extensively in the Bowen Basin over the past 40 years. During this time he also worked on several large infrastructure and engineering projects in Queensland. Ken was an Officer in the Australian Army with 1<sup>st</sup> Topographic Survey Squadron for 10 years and he is a Director of the Australian Institute of Mine Surveyors.

### **Neesha Pierce BA (UQ), LLB, LLM (QUT), JP (Qual)**

Neesha is admitted as a solicitor to the Supreme Court of Queensland and holds a Bachelor of Arts, a Bachelor of Laws and a Master of Laws. Neesha initially worked as a dispute resolution lawyer in private practice before making the move in-house. She is currently employed as General Counsel and Company Secretary with a finance company where she is responsible for the legal, compliance, risk, internal audit and the company secretariate functions for the Group. She has extensive experience across a number of industries including banking and finance, healthcare, property and in the debt collection industry.

### **Kenneth (Ken) Sherwood B.App.Sc (Surv), Grad Dip (Survey Practice) Reg Surv (Cad)**

Ken currently holds the position of Director of Surveys within the Department of Resources and has experience in both the public and private sectors across Queensland. He has been a registered cadastral surveyor since 1995. Ken regularly represents the Department at seminars, conferences and committee meetings. He is also the Queensland member of the national Intergovernmental Committee on Surveying and Mapping.

### **Leeanne Bou-Samra LLB (UQ)**

Leeanne holds a Bachelor of Laws and was admitted to practice as a solicitor of the Supreme Court of Queensland in 1988. The majority of her work is and has been in private practice as a specialist in Planning and Environmental Law. Additionally, Leeanne has a substantial general commercial litigation background in Queensland jurisdictions, acting for a variety of clients, and routinely appearing as solicitor advocate in complex litigation. Leeanne has a well-earned reputation for developing cost effective, tailored legal and commercial solutions for her clients.

### **Soledad Rodriguez B. Surv (UN), Reg Surv (Cad)**

Soledad holds a Bachelor of Surveying degree from University of Newcastle (NSW) and has a Graduate Diploma in Urban and Regional Planning from UQ. She is a registered cadastral surveyor working with the Department of Transport and Main Roads. She has over 25 years experience, with the last 15 years supporting transport engineering projects.

## **Board meetings**

The Board meets every six to eight weeks to address the business of the Board. In 2022-23, eight Board meetings were convened.

### **Board meetings attendance**

<b>Member</b>	<b>Eligible to attend</b>	<b>Attended in 22-23</b>	<b>Original appointment date</b>	<b>Appointment ends</b>
Peter Murphy, Chair	8	8	21 December 2017	14 July 2024
Glenn Campbell	8	8	4 April 2006	5 April 2026
Karen Norton	4	2	7 July 2016	11 December 2022
Michael Arnold	8	5	21 December 2017	14 July 2024
Alasdair Begley	8	6	21 December 2017	14 July 2024
Ken Cross	8	6	12 December 2019	5 April 2026
Darlene Skennar	6	3	1 April 2010	5 April 2023
Neesha Pierce	8	7	3 September 2015	14 July 2024
Leeanne Bou Samra	2	2	6 April 2023	5 April 2026
Soledad Rodriguez	-	-	22 June 2023	5 April 2026
Director of Surveys *	8	8	1 February 2021	14 July 2024



- \* On 3 August 2020, the Director of Surveys, Department of Resources, was appointed to the Board. In this capacity, Ken Sherwood was eligible to attend 5 meetings and attended 5 meetings, and Jemma Picco was eligible to attend 3 meetings and attended 3 meetings.

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

<b>Administration</b>	Convenor	Ken Sherwood
<b>Complaints</b>	Convenor	Michael Arnold
<b>Education &amp; Registration</b>	Convenor	Alasdair Begley
	Chief Examiner	Glenn Campbell
<b>Renewal</b>	Convenor	Alasdair Begley

During 2022-23 the Board 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.

### Board remuneration

The amounts listed below represent actual payments made during the 2022-2023 financial year.

Member	Meeting Fees	Special Assignment Fees	Total
Peter Murphy, Chair	4,160	7,800	11,960
Glenn Campbell	3,200	8,000	11,200
Karen Norton	800	1,600	2,400
Michael Arnold	2,000	13,600	15,600
Alasdair Begley	2,400	5,000	7,400
Ken Cross	2,400	400	2,800
Darlene Skennar	1,200	0	1,200
Neesha Pierce	2,800	400	3,200
Leeanne Bou Samra	1,200	0	1,200
Soledad Rodriguez	0	0	0
Director of Surveys	0	0	0

As the departmental representative on the Board, the Director of Surveys (held by Ken Sherwood and Jemma Picco for periods in the 2022-2023 financial year) was not paid fees for Board duties.

As a public sector employee of the Department of Transport and Main Roads, Soledad Rodriguez was not paid fees for Board duties.

### Administration

The Board is supported by the following staff:

- Executive Officer and Secretary David Jenkins CPA B.Bus (Acc)
- Administration and Registration Officer Anne Co
- Training Advocate Stephen Steggall B.Surv, M App Sc

## Major board achievements

### Progression of registration

During 2022-2023, 6 surveying graduates demonstrated their competency and progressed to surveyor registration. Also, 30 registered surveyors progressed their registration status and received a cadastral, engineering or mining endorsement.

At the date of this report, 180 surveying graduates (& associates) were in the process of demonstrating their competency against the surveyor framework and 19 surveyors were demonstrating competency against an endorsement framework. A further four surveyors are in the process of completing their Professional Assessment Project (PAP) for an endorsement.

### Board operations

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

## 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 surveying 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, as at 30 June in each year from 2021 to 2023.

2021 Total	2022 Total	Registration Category	2023 Male	2023 Female	2023 Total
582	596	Surveying Associate	582	19	601
213	207	Surveying Graduate	155	12	167
741	729	Surveyor	685	15	700
<b>1,536</b>	<b>1,532</b>	<b>Total</b>	<b>1,422</b>	<b>46</b>	<b>1,468</b>

2021 Total	2022 Total	Endorsement Category	2023 Male	2023 Female	2023 Total
431	431	Cadastral	412	8	420
76	73	Engineering	68	2	70
87	85	Mining Open Cut	78	1	79
37	34	Mining Underground Coal	35	-	35
44	42	Mining Underground Metalliferous	40	-	40
219	214	Consulting	203	3	206
<b>894</b>	<b>879</b>	<b>Total</b>	<b>836</b>	<b>14</b>	<b>850</b>

Description	2021	2022	2023
<b>Corporations registered as surveyors (includes consulting endorsement)</b>	<b>144</b>	<b>148</b>	<b>146</b>
<b>Corporation Endorsements</b>			
Cadastral	142	146	144
Engineering	8	8	8
Mining Open Cut	1	1	-
Mining Underground Coal	-	-	-
Mining Underground Metalliferous	-	-	-
<b>Corporation Endorsements (Total)</b>	<b>151</b>	<b>155</b>	<b>152</b>
<b>Emeritus Surveyor</b>	<b>127</b>	<b>127</b>	<b>127</b>

## Competency assessment

The Board's competency frameworks provide the basis for assessment of competency for registration and endorsement of registration. The Board continues to monitor progress in technology and surveying practices to ensure the frameworks remain relevant.

## 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.

The Board acknowledges the dedication and contribution of the following CER assessors in 2022-23:

Mr Quentin Albertyn	Mr Philip Anderson	Mr Dale Atkinson
Mr Robert Bulgarelli	Mr David Campbell	Mr Mario Fantin
Mr Andrew Griffin	Mr Chris Jeavons	Mr Stephen Pedwell
Mr Gary Robertson	Mr Mathew Ross	Mr David Brown

In addition to the CERs, a further ten percent of consulting cadastral surveyors would normally be selected for a site visit from Board members. 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. The qualifications of 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 2022 to 30 June 2023, the Board approved and registered 14 applicants with overseas qualifications 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 2022-23, the Board registered five (5) surveyors with a cadastral endorsement under the reciprocal agreement.

The Board has had a Memorandum of Understanding (MOU) with the Board of Surveying and Spatial Information (BOSSI) of New South Wales and the Western Australian Mines Survey Board setting out reciprocal registration rights for mine surveyors between Queensland, New South Wales and Western Australian. This agreement supports the growing demand for recognition of mine surveyors and allows for free movement between mines in the three states. During 2022-23, three (3) mine surveyors sought registration under the MOU.

## **Register of surveyors**

The Board maintains a register of surveyors. The public part of the register is available on 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.

## **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 has in the past monitored the tertiary surveying courses offered within Queensland to ensure the competencies of graduates from those courses meet the Board registration requirements. CRSBANZ has now commenced performing accreditation of all Australian and New Zealand university surveying degrees with each university to be accredited on a rolling five-year basis. This will deliver a consistency of accreditation and confirm surveying degree courses meet the national registration requirements. In 2019, CRSBANZ commenced accreditation of the USQ surveying degrees. The Board continues to maintain a close professional relationship with Queensland universities.

## **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 (PCRP) of the Board is appointed 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 PCRP or the matter is referred to either the Queensland Civil and Administrative Tribunal (QCAT) or Magistrates Court.

## 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	2021 - 2022		2022 - 2023	
	On Hand	Closed	On Hand	Closed
Minor	-	3	-	6
Of Note	6	6	1	6
Of Concern	2	1	1	2
Serious	1	2	-	2
<b>Total</b>	<b>9</b>	<b>12</b>	<b>2</b>	<b>16</b>

A summary of the complaints position for 2022-23 is listed below:

Complaints carried over from last year	9
New complaints received in the year	9
Less: Finalised complaints during the year	(16)
Complaints remaining under review	<u><u>2</u></u>

Of the 9 new complaints received during 2022-23, 7 were finalised. 2 complaints received during 2022-23 remain open and are currently being investigated.

6 of the 16 finalised complaints involved the complaint category ‘Of Note’. In 4 of these cases the complaint was resolved after conducting a Section 86 meeting.

2 of the 16 finalised complaints involved the complaint category ‘Of Concern’. The complaints were resolved after the Board had referred the matter to a PCRP.

2 of the 16 finalised complaints involved the complaint category ‘Serious’. In one of these cases the complaint was resolved after the Board had referred the matter to a PCRP. The second case was resolved after the Board had successfully prosecuted an unregistered individual in the Magistrates Court.

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 works proactively with the Department of Resources to seek clarification from the certifying cadastral surveyor where irregularities are noted on plans lodged with the department.

## Discipline

### Case 1

The Board received a report from the Department of Resources regarding concerns that based upon recent sample audits and examination of survey plans that a surveying corporation and a consulting cadastral surveyor were not compliant with the *Survey and Mapping Infrastructure Act 2003* and Regulations, Cadastral Survey Requirements v7.1 and the Registrar of Titles Directions for the Preparation of Plans. The Board appointed an investigator to investigate a range of matters including a) was there any evidence that the corporation had performed a cadastral survey and placed a survey mark and did not lodge a plan within the prescribed period; and b) the quality of reinstatement, accuracy of measurements, failure to find and/or connect to existing marks, failure to place marks, failure to comply with Regulation 18 of the Survey and Mapping Infrastructure Regulation 2014. Following the investigation, the Board referred the matter to a PCRCP. A PCRCP hearing was held in November 2022 and charges were proven. The surveying corporation was reprimanded and a costs order of \$5,325.00 was imposed on the surveying corporation. The consulting cadastral surveyor was reprimanded and a costs order of \$1,775.00 was imposed against the consulting cadastral surveyor.

### Case 2

The Board received information that a former registered Surveying Graduate was offering cadastral surveying services to the public. The Board appointed an investigator to investigate a range of matters including a) whether there was any evidence that cadastral surveys had been conducted; and b) whether there was any evidence of carrying on a business providing cadastral surveying services. Following an investigation, the Board successfully prosecuted the former registered Surveying Graduate in the Magistrates Court in October 2022. The former registered Surveying Graduate pleaded guilty to offences of sections 75(1), 76(1) & 76(2) of the *Surveyors Act 2003*. The former registered Surveying Graduate was ordered by the Magistrates Court to pay a penalty of \$13,345.00.

### Case 3

The Board received information about the professional conduct of a surveying corporation and a consulting cadastral surveyor. The Board appointed an investigator to investigate a range of matters including a) the quality of reinstatement; and b) accuracy of measurements. The investigation report found that prepared plans were of sub-standard and there was evidence of a lack of cadastral plan knowledge in their preparation. The Board referred the matter to a PCRCP. A PCRCP hearing was held in March 2023 and charges were proven. The surveying corporation was cautioned and a penalty and costs order of \$11,035.25 was imposed against the surveying corporation. The consulting cadastral surveyor was cautioned and a penalty and costs order of \$4,636.75 was imposed against the consulting cadastral surveyor.

## 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.

## **Public protection & awareness**

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

The Board's website [www.s bq.com.au](http://www.s bq.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 attends a number of major surveying conferences held throughout Queensland.

## **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.

## **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 2021-22 the Board introduced changes to the cadastral endorsement competency framework and the consulting endorsement competency framework.

Regarding the cadastral endorsement competency framework, the previous arrangement involving either the submission of CER's and a PAP or an oral presentation was phased out and replaced by a new assessment process involving formal face to face interviews. The new assessment process currently involves two interviews conducted on consecutive days on a weekend. There are three (3) appointed Board assessors assigned to conduct the interviews.

## **Non-financial performance**

By ensuring registrants' 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.

The Board continued to provide guidance and advice to the public about the role of the surveyor and why certain tasks were performed. 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

	2023	2022
	\$	\$
<b>Income</b>		
Fees	667,136	628,876
Survey Infrastructure Fee	95,350	83,677
Other Income	115,731	30,812
	<hr/>	<hr/>
<b>Total Income from continuing operations</b>	<b>878,217</b>	<b>743,365</b>
	<hr/>	<hr/>
<b>Expenditure</b>		
Wage Related Expenses	344,773	328,435
Board Member Expenses	95,446	72,895
Education and Assessment	39,002	33,411
Complaints and Investigation Expenses	54,424	68,438
Administration Expenses	110,782	103,009
	<hr/>	<hr/>
<b>Total Expenditure from continuing operations</b>	<b>644,427</b>	<b>606,188</b>
	<hr/>	<hr/>
<b>Operating Result from continuing operations</b>	<b>233,790</b>	<b>137,177</b>
Other Comprehensive Income	-	-
	<hr/>	<hr/>
<b>Total Comprehensive Income</b>	<b>233,790</b>	<b>137,177</b>

The Board financial result was a surplus for the sixth consecutive year.

Total income was \$878,217 which was \$123,265 or 16.3% above budget. The Board's largest revenue item was Renewal Fees which totalled \$540,151. The Board recovered \$54,880 in disciplinary costs.

Total expenditure was \$644,427 which was \$41,093 or 6.8% above budget. The Board's largest expense item was Staff Expenses which totalled \$343,660. In dealing with complaint matters, the Board incurred Investigation Expenses \$14,457 and Legal Fees \$39,966.

The Board is in a sound financial position with net assets of \$1,487,796 and the Board has budgeted for a surplus of \$183,826 for the 2023-24 financial year.

## **Governance**

### **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 2022-23. No machinery of government change has had any direct impact on the Board or operations of the Board.

### **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.

### **Human Rights**

No Human Rights complaints were received in 2022-23.

### **Human resources**

The Board has three full-time staff and 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.

### **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.

### **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	\$6,175
--	---------

### **Overseas travel**

The Board did not incur any overseas travel related costs.

### **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. In the past year no changes were made to the recordkeeping systems and procedures. All Board staff are aware of the Board's record retention requirements. The Board had developed and implemented software to electronically deliver and record the renewal of registration.

### **Right to information**

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

**SURVEYORS BOARD**

**OF QUEENSLAND**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED**

**30 JUNE 2023**

**SURVEYORS BOARD OF QUEENSLAND  
FINANCIAL STATEMENTS 2022-2023**

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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.

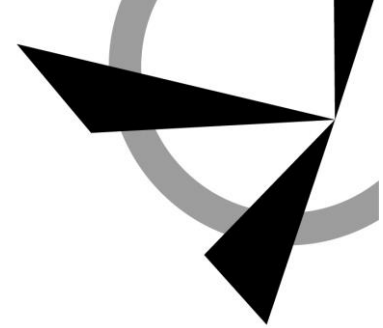
The Board performs the functions set out in the Act and is accountable to the Minister for Resources.

The Board consists of 9 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 2023**

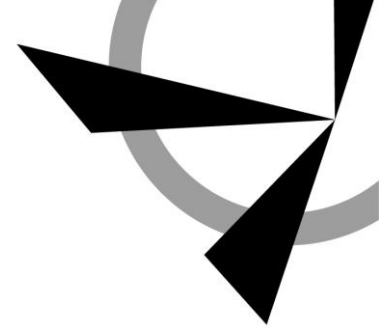
	Note	2023 \$	2022 \$
<b>Income</b>			
Fees	3	667,136	628,876
Survey Infrastructure Fee		95,350	83,677
Other Income		115,731	30,812
<b>Total Income from continuing operations</b>		<b>878,217</b>	<b>743,365</b>
<b>Expenditure</b>			
Wage Related Expenses	4	344,773	328,435
Board Member Expenses	5	95,446	72,895
Education and Assessment	6	39,002	33,411
Complaints and Investigation Expenses	7	54,424	68,438
Administration Expenses	8	110,782	103,009
<b>Total Expenditure from continuing operations</b>		<b>644,427</b>	<b>606,188</b>
<b>Operating Result from continuing operations</b>		<b>233,790</b>	<b>137,177</b>
Other Comprehensive Income		-	-
<b>Total Comprehensive Income</b>		<b>233,790</b>	<b>137,177</b>

The accompanying notes form part of these accounts

**Surveyors Board of Queensland**  
**Statement of Financial Position**  
**As at 30 June 2023**

Assets	Note	2023 \$	2022 \$
<b>Current Assets</b>			
Cash and Cash Equivalents	9	1,918,081	1,693,174
Trade and Other Receivables	10	38,231	34,692
<b>Total Current Assets</b>		<b>1,956,312</b>	<b>1,727,866</b>
<b>Non-Current Assets</b>			
Plant and Equipment	11	1,341	7,238
Right of Use Asset	12	115,194	169,436
<b>Total Non-Current Assets</b>		<b>116,535</b>	<b>176,674</b>
<b>Total Assets</b>		<b>2,072,847</b>	<b>1,904,540</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Lease Liability	12	26,584	35,836
Trade and Other Payables	13	391,218	413,747
Provisions	14	36,383	33,020
<b>Total Current Liabilities</b>		<b>454,185</b>	<b>482,603</b>
<b>Non-Current Liabilities</b>			
Lease Liability	12	102,988	144,714
Provisions	14	27,878	23,217
<b>Total Non-Current Liabilities</b>		<b>130,866</b>	<b>167,931</b>
<b>Total Liabilities</b>		<b>585,051</b>	<b>650,534</b>
<b>Net Assets</b>		<b>1,487,796</b>	<b>1,254,006</b>
<b>Total Equity</b>		<b>1,487,796</b>	<b>1,254,006</b>

The accompanying notes from part of these accounts



**Surveyors Board of Queensland  
Statement of Changes in Equity  
For the year ended 30 June 2023**

	2023	2022
	\$	\$
<b>Balance 1 July 2022</b>	1,254,006	1,116,829
Operating Result from Continuing Operations	233,790	137,177
<b>Balance 30 June 2023</b>	<u>1,487,796</u>	<u>1,254,006</u>

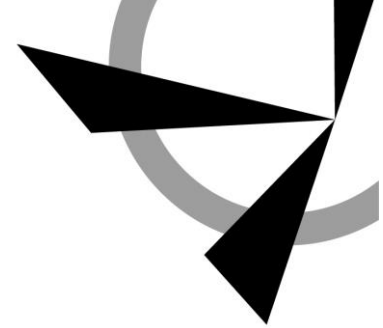
The accompanying notes from part of these accounts

**Surveyors Board of Queensland**  
**Statement of Cash Flows**  
**For the year ended 30 June 2023**

	Note	2023 \$	2022 \$
<b>Cash Flow from Operating Activities</b>			
Cash receipts from operations		869,091	800,029
Cash payments applied in operations		(629,007)	(621,621)
GST received from customers		-	-
GST paid to suppliers		(23,171)	(25,616)
Interest received		52,644	7,120
		<hr/>	<hr/>
<b>Net Cash Provided by (used in) Operating Activities</b>	15	<hr/> <b>269,557</b>	<hr/> <b>159,912</b>
<b>Cash Flow from Investing Activities</b>			
Principal component of lease liability payments		(35,837)	(32,708)
		<hr/>	<hr/>
<b>Net Cash Provided by (used in) Investing Activities</b>		<hr/> <b>(35,837)</b>	<hr/> <b>(32,708)</b>
<b>Cash Flow from Financing Activities</b>			
Interest component of lease liability payments		(8,813)	(10,642)
		<hr/>	<hr/>
<b>Net Cash Provided by (used in) Financing Activities</b>		<hr/> <b>(8,813)</b>	<hr/> <b>(10,642)</b>
Net increase/(decrease) in cash and cash equivalents		224,907	116,562
Cash and cash equivalents at the beginning of the financial year		1,693,174	1,576,612
		<hr/>	<hr/>
<b>Cash and cash equivalents at the End of the Financial Year</b>	9	<hr/> <b>1,918,081</b>	<hr/> <b>1,693,174</b>

The accompanying notes from part of these accounts





**Surveyors Board of Queensland**  
**Notes to and forming part of the Financial Statements 2022-2023**

**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 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's Minimum Reporting Requirements for the year ending 30 June 2023, and other authoritative pronouncements.

With respect to compliance with Australian Accounting Standards and Interpretations, the Board has applied with 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) 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.

**Surveyors Board of Queensland**  
**Notes to and forming part of the Financial Statements 2022-2023**

**(c) Significant Accounting Judgments, Estimates and Assumptions (continued)**

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**

*Lease term*

The lease term is a significant component in the measurement of both the right-of-use asset and lease liability. Judgement is exercised in determining whether there is reasonable certainty that an option to extend the lease or purchase the underlying asset will be exercised, or an option to terminate the lease will not be exercised, when ascertaining the periods to be included in the lease term. In determining the lease term, all facts and circumstances that create an economical incentive to exercise an extension option, or not to exercise a termination option, are considered at the lease commencement date. Factors considered may include the importance of the asset to the Board's operations; comparison of terms and conditions to prevailing market rates; incurrence of significant penalties; existence of significant leasehold improvements; and the costs and disruption to replace the asset. The Board reassesses whether it is reasonably certain to exercise an extension option, or not exercise a termination option, if there is a significant event or significant change in circumstances.

The Board has determined there is no climate-related risks or COVID-19 factors that could affect the disclosures in the financial statements or impact on any assumptions made in preparing the statements.

**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(l). The amount of these provisions would change should any of these factors change in the next 12 months.

**(d) Revenue**

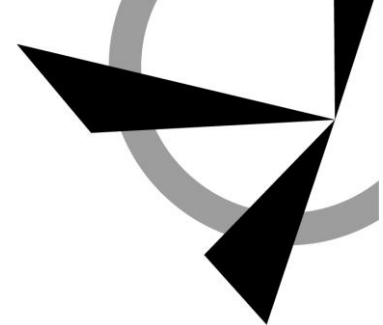
The Board is the regulatory body for the surveying profession in Queensland. All Board fees are determined by government, approved by the Governor in Council and published by the Board in the Schedule of Fees. The Surveyors Act 2003 requires all respective fees to be paid at the time of application. Revenue from application fees is recognised on receipt of the application while renewal of registration and competency assessment fees are recognised on an accrual basis and only applied to that component of fees paid that relate to the current financial year. Revenue from disciplinary fines or costs recoveries are recognised in the financial year the disciplinary decision is determined. 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.



**(d) Revenue (cont)**

**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.

**(e) 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.

**(f) 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.

**(g) 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.

**(h) 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.

**Surveyors Board of Queensland**  
**Notes to and forming part of the Financial Statements 2022-2023**

**(h) Property, Plant and Equipment (continued)**

**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	20 years	(5%)
Equipment held under operating or 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.

**(i) Financial Assets**

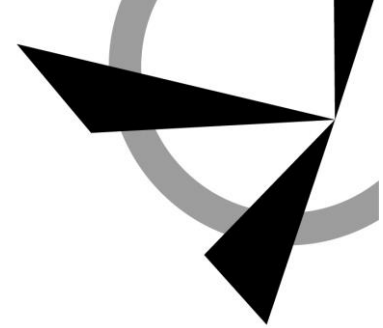
Financial assets with fixed or determinable payments and fixed maturities that the Board has the positive intention and ability to hold to maturity. They are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognized are recognized in the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

**(j) 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.

**(k) 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.



**Surveyors Board of Queensland**  
**Notes to and forming part of the Financial Statements 2022-2023**

**(l) 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.

**(m) 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.

**(n) Leases**

Leases are recognised as an asset and liability in the Statement of Financial Position. On commencement of the lease the present value of future lease payments is recognised as a Right of Use Asset and which is then subject to be depreciated over the life of the lease. The Lease Liability is represented by the present value of future lease payments. The principal component of a lease payment is recognised as a reduction of the Lease Liability while the implicit finance charge is recognised as an interest expense.

**(o) 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.

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

The AASB issues 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 that no new standards are currently applicable.

Surveyors Board of Queensland  
Notes to and forming part of the Financial Statements 2022-2023

3. Fees

	2023	2022
	\$	\$
<b>Fees</b>		
Application	44,455	42,640
Registration	19,222	20,102
Renewal	538,349	531,735
Late	1,802	3,327
Education and Assessment	63,308	31,072
	<u>667,136</u>	<u>628,876</u>

4. Wage Related Expenses

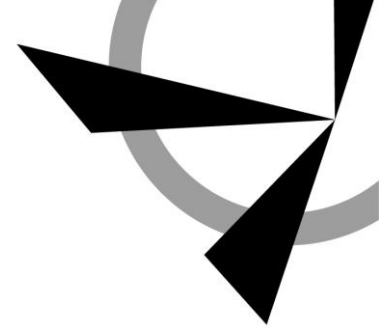
	2023	2022
	\$	\$
<b>Wage Related Expenses</b>		
Salaries and Wages	311,933	298,327
Superannuation	31,728	28,650
Staff Training	-	350
Workers Compensation Insurance	1,112	1,108
	<u>344,773</u>	<u>328,435</u>

5. Board Member Expenses

	2023	2022
	\$	\$
<b>Board Member Expenses</b>		
Meeting Attendance Fees	20,160	24,560
Special Assignment Fees	36,800	24,660
Catering and Other Expenses	9,578	8,919
Travel and Accommodation	28,908	14,756
	<u>95,446</u>	<u>72,895</u>

6. Education and Assessment

	2023	2022
	\$	\$
<b>Education and Assessment</b>		
PAP Expenses	656	2,023
Assessment of Overseas Qualifications	5,209	4,050
Board Events	2,851	6,269
Competency Assessment Expenses	30,286	20,569
University Prizes	-	500
	<u>39,002</u>	<u>33,411</u>



Surveyors Board of Queensland  
Notes to and forming part of the Financial Statements 2022-2023

7. Complaints and Investigation

	2023	2022
	\$	\$
<b>Complaints and Investigation</b>		
Investigation Expenses	14,457	18,266
Legal Fees	39,967	50,172
	<u>54,424</u>	<u>68,438</u>

8. Administration Expenses

	2023	2022
	\$	\$
<b>Administration Expenses</b>		
Audit Fees	5,542	5,300
Bank Charges	2,786	2,725
Depreciation – Plant and Equipment	5,897	5,894
Depreciation – Right of Use Asset	39,101	39,101
Electricity	2,426	1,855
Fringe Benefits Tax	2,813	2,326
Insurance	6,461	6,459
Interest – Lease Liability	8,813	10,642
IT Expenses	20,520	15,346
Office Sundries/Staff Amenities	2,904	1,084
Postage & Courier	1,273	1,578
Printing	818	846
Registrations & Subscriptions	838	1,192
Stationery & Supplies	2,280	2,807
Telephone & Fax	4,746	2,290
SBQ - CRSBANZ Contribution	3,564	3,564
	<u>110,782</u>	<u>103,009</u>

9. Cash and Cash Equivalents

	2023	2022
	\$	\$
<b>Cash and Cash Equivalents</b>		
Cash at Bank and on hand	50,662	28,399
Short-term Deposit QTC	1,867,419	1,664,775
	<u>1,918,081</u>	<u>1,693,174</u>

10. Trade and Other Receivables

	2023	2022
	\$	\$
<b>Trade and Other Receivables</b>		
Current		
Trade and Other Receivables	38,231	34,692
Less Provision for Doubtful Debts	-	-
	<u>38,231</u>	<u>34,692</u>

Surveyors Board of Queensland  
Notes to and forming part of the Financial Statements 2022-2023

**11. Plant and Equipment**

	2023	2022
	\$	\$
<b>Plant and Equipment: At cost</b>		
Balance at 1 July	86,370	86,370
Additions	-	-
Disposals	-	-
Balance 30 June	<u>86,370</u>	<u>86,370</u>
<b>Accumulated Depreciation</b>		
Balance at 1 July	79,132	73,238
Additions	5,897	5,894
Disposals	-	-
Balance 30 June	<u>85,029</u>	<u>79,132</u>
<b>Net Carrying Amount</b>	<u><u>1,341</u></u>	<u><u>7,238</u></u>

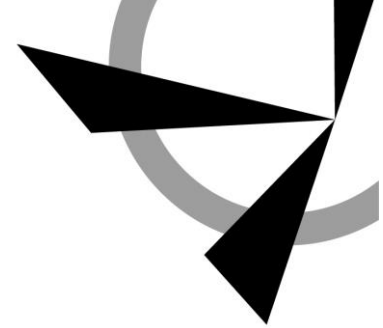
**12. Leases**

	2023	2022
	\$	\$
<b>Right-of-use assets – Buildings</b>		
Balance at 1 July	169,436	208,537
Additions	-	-
Depreciations	(39,101)	(39,101)
Other adjustments	(15,141)	-
Balance 30 June	<u>115,194</u>	<u>169,436</u>
<b>Lease liabilities</b>		
Current	26,584	35,836
Non Current	102,988	144,714
Balance 30 June	<u>129,572</u>	<u>180,550</u>
<b>Amounts recognised in profit or loss</b>		
Interest expense on lease liabilities (Note 8)	<u>8,813</u>	<u>10,642</u>

**13. Trade and Other Payables**

	2023	2022
	\$	\$
<b>Trade and Other Payables</b>		
Trade and Other Payables	16,513	34,808
Registration fees received in advance	374,705	378,939
	<u><u>391,218</u></u>	<u><u>413,747</u></u>





Surveyors Board of Queensland  
Notes to and forming part of the Financial Statements 2022-2023

14. Provisions

	2023	2022
	\$	\$
<b>Provisions</b>		
Current		
Employee entitlements		
Annual Leave	36,383	33,020
Long Service Leave	-	-
	<u>36,383</u>	<u>33,020</u>
Non-Current		
Employee entitlements		
Long Service Leave	27,878	23,217
	<u>27,878</u>	<u>23,217</u>

15. Reconciliation of Operating Surplus to  
Net Cash from Operating Activities

	2023	2022
	\$	\$
<b>Reconciliation of cash</b>		
<b>Net surplus for the year</b>	233,791	137,177
<b>Add/(subtract) non cash items</b>		
Depreciation of plant and equipment	5,897	5,894
Depreciation on Right of Use Asset	39,101	39,101
Incremental interest on Right to Use Asset	8,813	10,642
<b>Changes in assets and liabilities</b>		
(Increase)/decrease in trade and other receivables	(3,538)	9,900
Increase/(decrease) in trade and other payables	(22,531)	(54,135)
Increase/(decrease) in provisions	8,024	11,333
<b>Net cash provided by/(used in) operating activities</b>	<u>269,557</u>	<u>159,912</u>

**Surveyors Board of Queensland**  
**Notes to and forming part of the Financial Statements 2022-2023**

**16. 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.

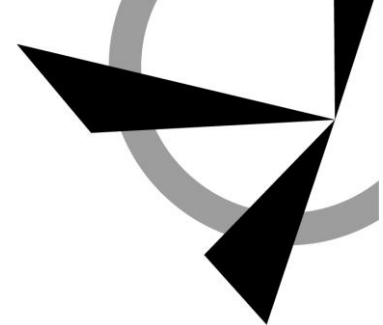
Those persons having authority and responsibility for planning, directing and controlling the activities of the Board, directly or indirectly, during 2022/2023 were the Board members and the Board Executive Officer and Secretary, Mr David Jenkins. Board member remuneration is disclosed in Note 5.

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

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>Compensation Made to Key Personnel</b>		
Short-term employee benefits	155,469	145,985
Post-employment benefits	-	-
Termination benefits	-	-
<b>Total Compensation</b>	<u>155,469</u>	<u>145,985</u>

**17. 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.



17. **Financial Instrument Risks (continued)**

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.

2023	Weighted Average Interest Rate %	3 Months or Less	3 to 12 Months	>12 months	Non-interest Bearing	TOTAL
<b>Cash or Cash Equivalents</b>						
Cash	0.00%	50,512	-	-	-	50,512
Short term investment	4.23%	1,867,419	-	-	-	1,867,419
<b>Receivables</b>	-	-	-	-	38,231	38,231
<b>Financial Liabilities</b>						
Payables	-	-	-	-	391,218	391,218
Lease liabilities	5.36%	9,375	17,209	102,988	-	129,572
2022	Weighted Average Interest Rate %	3 Months or Less	3 to 12 Months	>12 months	Non-interest Bearing	TOTAL
<b>Cash or Cash Equivalents</b>						
Cash	0.10%	28,398	-	-	-	28,398
Short term investment	0.51%	1,664,775	-	-	-	1,644,775
<b>Receivables</b>	-	-	-	-	34,692	34,692
<b>Financial Liabilities</b>						
Payables	-	-	-	-	413,747	413,747
Lease liabilities	5.36%	8,563	27,273	144,714	-	180,550

**Surveyors Board of Queensland**

**Notes to and forming part of the Financial Statements 2022-2023**

**17. Financial Instrument Risks (continued)**

**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.

	<b>Surplus</b>		<b>Funds</b>	
	0.5% Increase	0.5% (decrease)	0.5% increase	0.5% (decrease)
Variable rate instruments	9,337	(9,337)	9,337	(9,337)

**c. Credit risk**

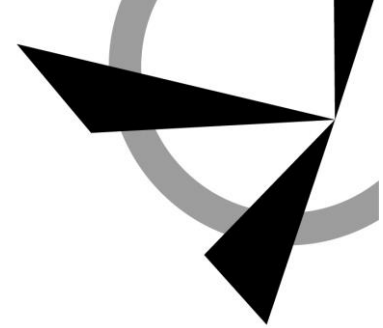
Credit risk is the risk that a third party will default on its obligation to the Board, causing the Board to incur a loss. The Board has no significant concentrations of credit risk.

	<b>Gross 2023</b>	<b>Impairment 2023</b>	<b>Gross 2022</b>	<b>Impairment 2022</b>
	\$	\$	\$	\$
Current	18,441	-	19,504	-
Past due 3 - 30 days	-	-	-	-
Past due 31 - 60 days	-	-	-	-
Past due 61 days plus	-	-	-	-
	<u>18,441</u>	<u>-</u>	<u>19,504</u>	<u>-</u>

**d. Liquidity risk**

Liquidity risk is the risk that Board will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. The Board regularly monitors cash flow requirements and maintains flexibility in funding via a commercial banking relationship.

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



## 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 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 2023 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 Murphy B.Surv  
Chairman  
4 August 2023

David Jenkins B.Bus (Acc)  
Executive Officer  
4 August 2023



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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURVEYORS BOARD OF QUEENSLAND

### Report on the Financial Report

#### Opinion

We have audited the accompanying financial report, of Surveyors Board of Queensland ("the Company"), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Certificate of the Board.

In our opinion the financial report of the Board is in accordance with section 62(1) of the *Financial Accountability Act 2009*, including:

- a) Giving a true and fair view of the Board's financial position as at 30 June 2023 and of its performance for the year ended on that date; and
- b) Complying with Australian Accounting Standards and the *Financial and Performance Management Standard 2009*.

#### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Independence

We are independent of the Board in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.



#### Board Members' Responsibilities for the Financial Report

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

In preparing the financial report, the Board Members are responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using a going concern basis of accounting unless the Board Members either intend to liquidate the Board or to cease operations, or have no realistic alternative but to do so.

#### Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individual or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

  
PKF BRISBANE AUDIT



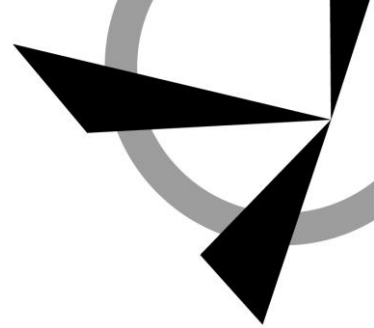
CAMERON BRADLEY  
PARTNER

4 AUGUST 2023  
BRISBANE

## Compliance checklist – annual report

Summary of requirement	Basis for requirement	Annual report page reference
<b>Letter of compliance</b>	<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 7 2
<b>Accessibility</b>	<ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARRs – section 9.1 4
	<ul style="list-style-type: none"> <li>Public availability</li> </ul>	ARRs – section 9.2 40
	<ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3 1
	<ul style="list-style-type: none"> <li>Copyright notice</li> </ul>	<i>Copyright Act 1968</i> ARRs – section 9.4 1
	<ul style="list-style-type: none"> <li>Information Licensing</li> </ul>	<i>QGEA – Information Licensing</i> ARRs – section 9.5 1
<b>General information</b>	<ul style="list-style-type: none"> <li>Introductory Information</li> </ul>	ARRs – section 10 4 - 8
<b>Non-financial performance</b>	<ul style="list-style-type: none"> <li>Government’s objectives for the community and whole-of-government plans/specific initiatives</li> </ul>	ARRs – section 11.1 3 – 16
	<ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>	ARRs – section 11.2 3 – 16
	<ul style="list-style-type: none"> <li>Agency service areas and service standards</li> </ul>	ARRs – section 11.3 3 – 16
<b>Financial performance</b>	<ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>	ARRs – section 12.1 15
<b>Governance – structure</b>	<ul style="list-style-type: none"> <li>Organisational structure</li> </ul>	ARRs – section 13.1 5 – 6
	<ul style="list-style-type: none"> <li>Executive management</li> </ul>	ARRs – section 13.2 7
	<ul style="list-style-type: none"> <li>Government bodies (statutory bodies and other entities)</li> </ul>	ARRs – section 13.3 -
	<ul style="list-style-type: none"> <li>Public Sector Ethics</li> </ul>	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 16
	<ul style="list-style-type: none"> <li>Human Rights</li> </ul>	<i>Human Rights Act 2019</i> ARRs – section 13.5 16
	<ul style="list-style-type: none"> <li>Queensland public service values</li> </ul>	ARRs – section 13.6 -
	<ul style="list-style-type: none"> <li>Risk management</li> </ul>	ARRs – section 14.1 16
	<ul style="list-style-type: none"> <li>Audit committee</li> </ul>	ARRs – section 14.2 16
	<ul style="list-style-type: none"> <li>Internal audit</li> </ul>	ARRs – section 14.3 16
	<ul style="list-style-type: none"> <li>External scrutiny</li> </ul>	ARRs – section 14.4 -





Summary of requirement		Basis for requirement	Annual report page reference
	• Information systems and recordkeeping	ARRs – section 14.5	16
	• Information Security attestation	ARRs – section 14.6	-
Governance – resources	• Strategic workforce planning and performance	ARRs – section 15.1	16
	• Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	16
Open Data	• Statement advising publication of information	ARRs – section 16	16
	• Consultancies	ARRs – section 31.1	16
	• Overseas travel	ARRs – section 31.2	16
	• Queensland Language Services Policy	ARRs – section 31.3	-
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	35
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	36 - 37

FAA

*Financial Accountability Act 2009*

FPMS

*Financial and Performance Management Standard 2019*

ARRs

*Annual report requirements for Queensland Government agencies*

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