

Annual Report

2014 - 2015



SURVEYORS BOARD
QUEENSLAND



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20 August 2015

The Honourable Dr Anthony Lynham MP
Minister for State Development and Minister for Natural Resources and Mines
Level 17, 61 Mary Street
BRISBANE QLD 4000

Dear Minister

I am pleased to present the Annual Report 2014-2015 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 42 of this annual report or accessed at www.s bq.com.au.

Yours sincerely



Peter Sippel
Chair
Surveyors Board of Queensland



Chair's foreword

It is my privilege to present the annual report for the period July 2014 to June 2015 of the activities of the Surveyors Board of Queensland. The Board has significant responsibilities to fulfill under the Surveyors Act 2003. Primarily these responsibilities centre on the protection of the public interest, through ensuring that surveys are performed to appropriate standards by competent registered persons, thereby maintaining the confidence of the public in the survey profession.

This report provides an overview of the legislative responsibilities, strategic direction, general activities and financial performance of the Board. There are several matters of significance which are mentioned below.

Progression of Surveying Graduates

Following the 2013 review of the competency frameworks, under which registered graduates are assessed for registration as surveyors and subsequent endorsements, the board introduced more flexibility in the assessment process by allowing either written submissions through career episode reports (CERs) or oral presentations. A substantial increase in the numbers of Surveying Graduates seeking progression has occurred over the last 2 years. Since 2013 there have been 88 graduates progress to surveyor registration, 37 by CER and 51 by oral assessment.

In the 2014/15 year the Board has approved 37 new surveyor registrations and 13 surveyors with endorsements. There are a further 61 graduates that the Board is directly aware of currently in the process of demonstrating their competency. The 2013 competency framework review saw the inclusion of a requirement that registered graduates demonstrate progression toward registration as surveyor in order to maintain graduate registration. As at 30 June 2015 the Board's register contained 322 registered graduates who in the coming year must demonstrate progression, hence the Board expects that the actual number currently preparing for competency assessment as a surveyor is potentially significantly more than immediately known.

Addressing the Skills Shortage

Skill shortages are still a concern for the surveying profession given the aging profile of registered persons with cadastral endorsements. The Board maintains an active participation as a member of the "Destination Spatial" working group in Queensland, which consists of government and industry representatives focused on promoting spatial /surveying careers and the attraction of new entrants into the profession from early in their secondary education. Ongoing attraction of new entrants to the profession is critical to meet future community needs. Hence the Board sees its active participation as essential in both the progression of existing graduates as well as new entrant attraction to the industry. A key point of concern is that in the last 2 years there has been a net loss of registered surveyors with cadastral endorsement by 12 which is predominantly through retirement.

Recognition of Progression

The Board held its second collective public presentation ceremony for registrants who had achieved surveyor registration within the past year. The ceremony recognised both the achievement and the importance of surveyor registration. The importance of the occasion was reinforced by the keynote address and certificates being presented by the then Assistant Minister for Natural Resources & Mines.

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The Board has continued its participation in this most significant spatial and surveying reform initiative through a lead role in the joint government industry taskforce. A significant outcome was the preparation of a joint industry government strategy which outlines key actions required to achieve the reform. The need for government regulation to enable reform was identified in the strategy and it is pleasing to report that on 1st July 2015 the release of updated Cadastral Survey Requirements by the Department of Natural Resources and Mines will contain significant enabling standards supporting the reform. As this reform progresses, the Board will have a key role in ensuring that registered persons hold and maintain the relevant competencies to enable delivery of the required outcomes.

Mine Surveyors Registration

During the year work was completed on updating the Memorandum of Understanding (MOU) with the Board of Surveying and Spatial Information (BOSSI) of New South Wales which was expanded to include the Western Australian Mines Survey Board. The new MOU sets out reciprocal registration arrangements for mine surveyors between New South Wales, Queensland and Western Australia. Mr Callum McNaughton a registered surveyor with mining endorsements who assists the Board with mine surveying matters represented the Board in updating the MOU.

Consulting Endorsement Review

The review of the consulting endorsement competency framework was commenced this year with the preparation of a briefing paper. This was used as a basis for the initial call for comment from relevant professional and industry organisations. The feedback gained from this initial consultation will be utilised to prepare an amended draft which will form the basis for a formal consultation process required by the Act. In undertaking this review the Board is aware that a significant element of the maintenance of public confidence in the provision of surveying services resides in the ethical and procedural quality in which services are delivered.

Complaints

The Board has successfully undertaken disciplinary action in a number of instances over the last 12 months which has resulted in a range of outcomes including imposition of fines, directions to undertake correction of surveys and the issue of cautions. During the year the Board has adopted a more proactive communication strategy to make registrants aware of the broad issues around these actions, whilst maintaining anonymity of persons involved.



Financial Sustainability

Over successive annual reports the Board has flagged the need for a review of the Board's income base to reverse the ongoing deficit budget situation. An in principle supportive response was received from government with the proviso that the Board demonstrate that any increase in fees and charges would not be perceived by industry as an unreasonable impost. The Board undertook consultation with relevant industry and professional organisations on the review of fees and received written positive support. Subsequently a formal submission has been made to government for a rationalisation of fees and charges that more realistically reflect the levels of registration and assessments undertaken by the Board. The Board's auditors have raised concerns in the past in respect to the successive deficits, hence a successful outcome that is reasonable and equitable will be required in the coming year to avoid eroding of the Board's reserves to unacceptable levels.

Supreme Court Judicial Review

The Institution of Engineering and Mining Surveyors (IEMSQ) sought a judicial review of the Board's decision to include in the Surveyor Competency Framework a requirement for a minimum three year academic qualification. The initial case was dismissed and costs awarded to the Board as Justice Dalton ruled IEMSQ had no standing. Subsequently an amended application was lodged with the Supreme Court and the case was heard, before Justice Applegarth. The Court's decision was that the application be dismissed and costs awarded to the Board. A copy of the Court's decision can be reviewed at <http://archive.sclqld.org.au/qjudgment/2014/QSC14-190.pdf>

In recent times, the commercial marketplace has introduced a requirement within some tenders that the position of as-built infrastructure be signed off by a surveyor registered with the Board. It would appear that the marketplace is looking for a competency benchmark on which some reliance can be placed. The Board, becoming aware of this, has been working with the broader industry to advise of and support the SSSI engineering accreditation as a viable alternative for inclusion in tenders.

It was with deep sadness and a sense of loss that the Board recognised the sudden passing of one of our Board members, Mr. Gregg Purcell, in early 2015. Gregg was appointed as a member of the Surveyors Board of Queensland in 2011 and had been reappointed to a further term. As a board member Gregg exemplified the highest integrity, judgment and commitment to ensuring our profession would be perceived by the public with a high level of confidence.

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

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

Peter Sippel

Chair

Mission of the board

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

Purpose

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

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

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

Functions

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

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

Acronyms

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



Management structure

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

The Board comprises six surveyors and two other members. Of the surveyors
three must be cadastral surveyors
one must be directly involved in teaching surveying
one must be a departmental cadastral surveyor and
one must be a surveyor.

The two other Board members represent the interests of the community.

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

Board members

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

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

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

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

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

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

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

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

Mary McLean, Dip CS (F/C)

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

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

Russell is the Director of Cadastral and Geodetic Services in the Department of Natural Resources and Mines. He has over 35 years of public sector experience in surveying and mapping, including more than 20 years involvement with legislation and policy. Russell regularly represents the Department at surveying seminars, conferences and committee meetings. He is also the Queensland member of the national Intergovernmental Committee on Surveying and Mapping.

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

Gregg served on the Board until his sudden death in February 2015. Gregg’s expertise in dealings regarding land tenure, registered interests in land, State Land, community titles, volumetric subdivision and the freehold Titling System had proved invaluable to the Board.

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 2014-15, eight Board meetings were convened.

Board meetings attendance

Member	Eligible to attend	Attended in 14-15	Original appointment date	Appointment ends
Peter Sippel, Chair	8	8	4 October 2007	20 March 2016
Glenn Campbell	8	7	4 April 2006	20 March 2016
John Carroll	8	8	2 October 2007	26 November 2017
Dennis Gregor	8	6	1 April 2010	20 March 2016
Mary McLean	8	8	30 October 2008	28 September 2014*
Russell Priebbenow	8	8	1 February 2006	26 November 2017
Gregg Purcell	8	5	29 September 2011	Deceased
Darlene Skennar	8	7	1 April 2010	20 March 2016

*Mary McLean continues in office until a successor is appointed, under Section 15 of the Act

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

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

During 2014-15 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.



Board remuneration

The amounts listed below represent actual payments made during the 2014-2015 financial year.

Member	Meeting Fees	Special assignment fees	Total
Peter Sippel, Chair	3,298	13,284	15,582
Glenn Campbell	3,002	1,529	4,531
John Carroll	3,941	3,624	7,565
Dennis Gregor	3,202	3,746	6,948
Mary McLean	3,402	139	3,541
Russell Priebbenow	0	0	0
Gregg Purcell	2,136	1,990	4,126
Darlene Skennar	2,868	0	2,868

Administration

The Board is supported by the following staff:

Executive Officer and Secretary	Murray Fox CA
Administration and Registration Officer	Katrina Tantucz
Training Advocate	Stephen Steggall B.Surv, M App Sc

Major board achievements

Progression of registration

During 2014-2015, thirty-seven (37) surveying graduates demonstrated their competency and progressed to surveyor registration. Also, thirteen (13) registered surveyors progressed their registration status and received a cadastral, engineering or mining endorsement.

At the date of this report, sixty-one (61) surveying graduates were in the process of demonstrating their competency against the surveyor framework and nineteen (19) surveyors were demonstrating competency against an endorsement framework, including twelve (12) surveyors who are in the process of completing their Professional Assessment Project (PAP).

Presentation ceremony

In October 2014, the Board held its second presentation ceremony for registrants who had achieved surveyor registration within the past year. The ceremony recognised the importance of achieving surveyor registration and was well supported by senior members of the profession. Certificates were presented by Mr Seath Holswich MP, the then Assistant Minister for Natural Resources and Mines who also gave the keynote address.



Board operations

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

(a) Registration & endorsement

Registration categories

The Act provides for the following categories of registration:

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

Registration statistics –

The following tables show the number of Queensland registrants, by category, at 30 June in each year from 2013 to 2015.

2013 Total	2014 Total	Description Registration Categories	Male	2015 Female	Total
314	359	Surveying Associate	393	6	399
374	339	Surveying Graduate	306	16	322
733	787	Surveyor	787	6	793
1421	1,485	Total	1,406	28	1,434
Endorsements					
557	562	Cadastral	540	5	545
117	106	Engineering	100	1	101
52	0	Mining A	0	0	0
21	82	Mining O	88	0	88
0	44	Mining UC	45	0	45
0	46	Mining UM	52	0	52
250	245	Consulting	237	2	239

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



Description	2013	2014	2015
Corporations registered as surveyors (includes consulting endorsement)	160	159	149
Corporation Endorsements			
Cadastral	157	157	147
Engineering	5	5	5
Mining A	1	0	0
Mining O	0	1	3
Mining UC	0	1	2
Mining UM	0	1	2
Emeritus Surveyor	140	139	148

Competency assessment

The Board's competency frameworks provide the basis for assessment of competency for registration and endorsement of registration. The Board completed a detailed review of the frameworks, except for the consulting endorsement, during 2013. 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. All Board assessors attended an assessor moderation meeting conducted by the Board's Renewal Convenor to ensure a consistent assessment process has been adopted. After the completion of the moderation process the Board receives the final recommendations of the assessors.

The Board acknowledges the dedication and contribution of the following CER assessors for 2014-15,

Mr Michael Arnold	Mr Stephen Bryant	Mr Robert Bulgarelli
Mr David Campbell	Mr Andrew Devine	Mr David Fredriksen
Mr Stewart Harden	Mr Steve Healy	Mr Philip O'Callaghan
Mr Mathew Ross	Mr Damian Vella	

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

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

Overseas applicants

The qualifications of overseas applicants seeking cadastral registration are assessed by the Bureau of Overseas Qualifications and Assessments to determine equivalence to an Australian four year surveying degree in accordance with guidelines developed through an arrangement with the Council of the Reciprocating Surveyors Boards of Australia and New Zealand (CRSBANZ). In November 2013, CRSBANZ released the publication Attributes of Surveying Degree: Australia and New Zealand. This publication identified the core content of a land surveying degree and represents the basis on which overseas

degrees are assessed. 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 2014 to 30 June 2015, the Board approved and registered four (4) overseas applicants as Surveying Graduates.

Reciprocal registration (interstate)

Since 1892, there has been a reciprocal registration agreement between the various registration authorities within Australia and New Zealand for cadastral (land) surveyors. Under this agreement, which is consistent with the *Mutual Recognition Act 1992*, surveyors who are registered in an Australian state or territory, or in New Zealand, are able to gain registration in any of these jurisdictions. During 2014-15, the Board registered ten (10) surveyors with a cadastral endorsement under the reciprocal agreement.

For many years the Board has had a Memorandum of Understanding (MOU) with the Board of Surveying and Spatial Information (BOSSI) of New South Wales setting out reciprocal registration rights for mine surveyors between Queensland and New South Wales. During 2014-15 this Memorandum of Understanding was expanded to include the Western Australian Mines Survey Board. This agreement supports the growing demand for recognition of mine surveyors, and allows for free movement between mines in the three states. During 2014-15, the Board registered seven (7) mine surveyors under the MOU.

Register of surveyors

The Board maintains a register of surveyors. The public part of the register is available at the Board's website at www.sbq.com.au. In addition, the website provides information on registered surveyors providing cadastral surveying services to the public.

(b) Education & professional training

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

Tertiary courses

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

Industry group meetings

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

(c) Complaints & discipline

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

Professional conduct

Professional conduct includes:

- the registrant's competency to carry out surveys
- the quality or accuracy of surveys
- compliance with disciplinary conditions of registration

- compliance with the Act, Code of Practice, the *Survey and Mapping Infrastructure Act 2003* or survey standards under that Act.



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

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

Complaints categories

There are four complaint categories used by the Board.

- ‘Minor’ matters are assessed through in-house review and consultation. This category also includes complaints the Board reasonably believes to be frivolous, vexatious or trivial under Section 85 (2) of the Act.
- ‘Of note’ matters are resolved informally between the Board and the registered person - the focus is on addressing the cause of the problem, including through introduction of quality assurance processes, and specific training or counselling. Section 86 of the Act applies in these cases.
- ‘Of concern’ signifies a matter where the registered person is alleged to have committed a substantial breach of professional conduct. Under Section 89 of the Act, following an investigation a Professional Conduct Review Panel (PCRP) 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
	2013 - 2014	2013 - 2014	2014 - 2015	2014 - 2015
Minor	0	5	1	3
Of Note	1	2	0	2
Of Concern	3	0	1	1
Serious	3	1	2	3
Total	7	8	4	9

A summary of the complaints position for 2014-15 is listed below:

Complaints carried over from 2013-14	7
New complaints received in the year	+6
Less finalised complaints	-9
Complaints remaining under review	4

Of the seven complaints remaining open at the end of the 2013-14 year, six were finalised and one progressed to a PCRP hearing with the Board continuing to monitor the surveyor's work. Of the six new complaints received during 2013-14, three have been finalised and one proceeded to a QCAT disciplinary hearing. The remaining complaints are either subject to investigation or further information is being sought by the Board. In addition to the above, the Board received a number of telephone enquiries about the actions of surveyors which did not proceed to formal written complaints.

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

Discipline

Case 1

In early 2013, the Board received information that a former registered surveyor was continuing to perform cadastral surveys while not registered, and after a formal reprimand and costs order of \$14,080 was imposed in September 2012 by the PCRCP. After further investigation, evidence identified that the former registered surveyor had performed at least 16 cadastral surveys. The Board referred the matter to QCAT in 2013. The Board alleged the former registered surveyor had engaged in professional misconduct by:

- carrying out a survey without the relevant competency;
- failing to comply with PCRCP disciplinary conditions;
- failing to comply with the Act by carrying out cadastral surveys when not authorised to do so;
- failing to comply with the Act by carrying on a business of providing cadastral survey services when not a consulting cadastral surveyor.

In October 2014, QCAT found the former registered surveyor had engaged in professional misconduct and imposed a fine, required the former registered surveyor to pay costs and ordered that the former registrant was not permitted to apply for registration for a period three years.

Case 2

One of the outcomes from a PCRCP hearing for a corporation with a cadastral endorsement was that the Board would randomly monitor the corporation's plans to confirm compliance with professional standards. At the request of the Board, four plans were randomly selected for field inspections by DNRM. After review of the field inspection reports the Board appointed an investigator. Following receipt of the investigation report the Board referred the matter to a PCRCP.

The PCRCP found that:

- bearings and distances between marks did not align with the data disclosed on the corporation's plans or field note
- pegs were placed in places that did not match the placement recorded on the plans by more than one metre,
- physical evidence was not found to support pegs or marks listed as placed per the plan,
- supervision in the field was inadequate and quality assurance systems did not readily identify errors that had been made.

As this was the second occasion on which the corporation had been the subject of disciplinary action, a significant fine was imposed, the corporation was required to pay investigation costs and to correct the surveys. Monitoring of the corporation's surveys continues.

Case 3

After receipt of information indicating that cadastral surveys were being performed by a surveying associate without the supervision of a registered cadastral surveyor, the Board appointed an independent investigator to determine if there was evidence of cadastral surveys being performed by the surveying associate for a fee. Following investigation, the matter was referred to a PCRCP. The PCRCP found that the surveying associate had engaged in professional misconduct. A fine was imposed and costs were ordered to be paid.

Case 4

The Board received a complaint from a cadastral surveyor about a surveying graduate providing cadastral advice to a client for a fee. Following an investigation, the Board referred the matter to a PCRCP. While the

PCRCP found that there was no professional misconduct, the Surveying Graduate gave an undertaking to the Board that in the future he would clarify all arrangements and documentation to ensure there was no misunderstanding about the performance of cadastral surveys.

Case 5

The Board received an official complaint from the Department of Natural Resources and Mines concerning the professional practices of a consulting cadastral surveyor. After review and assessment of a number of plans the Board appointed an investigator and following the investigation the Board commenced disciplinary proceedings in QCAT. The outcome was that the cadastral surveyor cancelled his consulting endorsement and agreed to have future cadastral survey work supervised by a 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.

(d) Public protection & awareness

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

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

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

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

(e) Legislation

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

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

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

(f) Strategic

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

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

In February 2015, the Board held a strategic planning day to review past strategies and amendments were made to achieve these objectives in the future.

The Board agreed to a review and update a number of registration and assessment policies and guidelines. Surveying graduates who had not provided satisfactory evidence of progression toward surveyor registration since April 2013 would be required to provide evidence why they should retain surveying graduate registration. A policy was to be developed that required interstate registered surveyors to demonstrate knowledge of Queensland cadastral law and practice.

The Board finalised and submitted to the Minister a proposal to review and increase fees where appropriate as the Board has operated at a deficit for a number of years and this could not continue. The Board's aim is to align fees with the costs of providing the Board's services.

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

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

Non financial performance

By ensuring 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. Again the number of complaints received during the year was minimal. The Board's work in the past year continues to contribute to maintaining the integrity of the Cadastre, which is important for Queensland.



Financial performance

	Actual	Budget
Income		
Fees	458,402	517,400
Survey Infrastructure Fee	109,510	97,980
Other Income	104,635	57,450
Total Income from continuing operations	672,547	672,830
Expenditure		
Wage Related Expenses	343,507	337,510
Board Member Expenses	85,231	89,130
Education and Assessment	57,703	150,600
Complaints and Investigation Expenses	79,110	110,000
Administration Expenses	84,811	96,915
Rent and Outgoings	49,640	50,200
Total Expenditure from continuing operations	700,002	834,355
Operating Result from continuing operations	(27,455)	(161,525)
Other Comprehensive Income	-	-
Total Comprehensive Income	(27,455)	(161,525)

The Board's income for the year was \$282 within budget. While competency assessment fees were below budget this was offset by a corresponding reduction in fees paid for assessments. Both competency assessment fee income and assessment fees paid are directly aligned with the level of progress toward surveyor registration of each surveying graduate. The major income gain on budget was the non-budgeted \$40,000 of legal fees recovered after the Supreme Court awarded costs to the Board from a judicial review. There was an increase in the number of survey plans lodged with DNRM during the year leading to the Survey Infrastructure Fee being \$11,530 above budget. Total expenditure was 16.1% below budget with the major saving being legal fees associated with the Supreme Court judicial review. The initial case was dismissed by the Court and while a second case was heard the Board had already incurred costs in the previous financial year when preparing for the first case.

While the Board is in a sound financial position with net assets of \$621,972 the Board is limited in its ability to raise fees or fund any new initiatives that the Board believes to be in the public interest, to ensure sufficient surveyors are trained and on hand to meet the needs of Queensland in the future. It is for this reason the Board has run deficit budgets for the past four years and will operate a deficit budget in the 2015-2016 year. The Board has submitted to the Minister a proposal seeking an increase in fees.

Governance

(a) Risk management and accountability

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

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

There have been no external reviews or reports into the activities of the Board during 2014-15. No machinery of government changes have had any direct impact on the Board or operations of the Board.

(b) Public Sector Ethics Act

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

(c) Human resources

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

(d) Open data

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

(e) Consultancies

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

Bureau for Assessment of Overseas Qualifications	\$2,600
University of Southern Queensland	\$3,400

(f) Overseas travel

There was no overseas travel during the year.

(g) Information systems and record keeping

The Board has a State Archivist's approved record retention policy which outlines the retention and disposal requirements for the core business records of the Board. The Board is currently developing software to electronically deliver and record the renewal of registration.

(h) Right to information

The Board 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 2015



**SURVEYORS BOARD OF QUEENSLAND
FINANCIAL STATEMENTS 2014-15**

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General Information

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

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

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

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

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

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

**Surveyors Board of Queensland
Statement of Comprehensive Income
For the year ended 30 June 2015**



	Note	2015 \$	2014 \$
Income			
Fees	3	458,403	434,236
Survey Infrastructure Fee		109,510	104,171
Other Income		104,634	62,936
Total Income from continuing operations		672,547	601,343
Expenditure			
Wage Related Expenses	4	344,167	314,411
Board Member Expenses	5	85,231	76,601
Education and Assessment	6	57,703	81,618
Complaints and Investigation Expenses	7	79,110	96,098
Administration Expenses	8	84,151	127,476
Rent and Outgoings	9	49,640	47,526
Total Expenditure from continuing operations		700,002	743,730
Operating Result (Deficit) from continuing operations		(27,455)	(142,387)
Other Comprehensive Income		-	-
Total Comprehensive Income		(27,455)	(142,387)

The accompanying notes form part of these accounts



**Surveyors Board of Queensland
Statement of Financial Position
As at 30 June 2015**

Assets	Note	2015	2014
		\$	\$
Current Assets			
Cash and Cash Equivalents	10	901,511	902,433
Trade and Other Receivables	11	20,569	25,601
Total Current Assets		922,080	928,034
Non-Current Assets			
Plant and Equipment	12	32,967	33,044
Other Financial Assets	13	5,000	5,000
Total Non-current Assets		37,967	38,044
Total Assets		960,047	966,078
Liabilities			
Current Liabilities			
Trade and Other Payables	14	243,421	242,898
Provisions	15	70,008	26,108
Total Current Liabilities		313,429	269,006
Non-Current Liabilities			
Provisions	15	24,646	47,645
Total Non-Current Liabilities		24,646	47,645
Total Liabilities		338,075	316,651
Net Assets		621,972	649,427
Total Equity		621,972	649,427

The accompanying notes from part of these accounts



**Surveyors Board of Queensland
Statement of Changes in Equity
For the year ended 30 June 2015**

	Notes	2015 \$	2014 \$
Balance 1 July 2014		649,427	791,814
Operating Result from Continuing Operations		(27,455)	(142,387)
Balance 30 June 2015		621,972	649,427

The accompanying notes form part of these accounts



**Surveyors Board of Queensland
Statement of Cash Flows
For the year ended 30 June 2015**

	Note	2015	2014
		\$	\$
Cash Flow from Operating Activities			
Cash receipts from operations		673,405	602,109
Cash payments applied in operations		(666,270)	(692,915)
GST received from customers		4,135	1,572
GST paid to suppliers		(29,837)	(37,419)
Interest received		25,977	30,116
		<hr/>	<hr/>
Net Cash Provided by (used in) Operating Activities	16	7,410	(96,537)
Cash Flow from Investing Activities			
Payments for Plant & Equipment		(8,332)	(4,586)
		<hr/>	<hr/>
Net Cash Provided by (used in) Investing Activities		(8,332)	(4,586)
Net increase/(decrease) in cash and cash equivalents		(922)	(101,123)
Cash and cash equivalents at the beginning of the financial year		902,433	1,003,556
		<hr/>	<hr/>
Cash and cash equivalents at the End of the Financial Year	10	901,511	902,433

The accompanying notes from part of these accounts



Surveyors Board of Queensland
Notes to and forming part of the Financial Statements 2014-2015

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 2015, 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 dispense 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.



Surveyors Board of Queensland
Notes to and forming part of the Financial Statements 2014-2015

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

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

Significant Accounting Judgments

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

Significant Accounting Estimates and Assumptions

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

(e) Revenue

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

Investment income

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

Asset sales

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

In-kind donations

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

(f) Expenditure

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



Surveyors Board of Queensland
Notes to and forming part of the Financial Statements 2014-2015

(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	20 years	(5%)
Equipment held under finance lease		life of lease



Surveyors Board of Queensland
Notes to and forming part of the Financial Statements 2014-2015

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

Impairment

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

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

(j) Financial Assets

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

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

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

Held to Maturity Investments

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

(k) Impairment of Financial Assets

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

(l) Trade Creditors and Other Payables

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

(m) Deferred Income

The liability for deferred income is the unutilised amounts of registration, competency assessment and Professional Assessment Projects fees received in one financial year that in part relate to the next financial year. The services are usually provided within 12 months of receipt of the fees. Where the amount received is



Surveyors Board of Queensland
Notes to and forming part of the Financial Statements 2014-2015

in respect of services to be provided over a period that exceeds 12 months after the reporting date or the conditions will only be satisfied more than 12 months after the reporting date, the liability may be discounted.

(n) Employee Benefits

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

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

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

The Board pays contributions to staff nominated superannuation funds. Contributions are recognised in the income statement when they are due. The Board has no obligation to pay further contributions to these plans if the plans do not hold sufficient assets to pay all employee benefits relating to employee service in current and prior periods.

(o) 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.

(p) Leases

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.

(q) 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.



Surveyors Board of Queensland

Notes to and forming part of the Financial Statements 2014-2015

(r) 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.

(s) New standards and interpretations not yet adopted

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

3. Fees

	2015	2014
	\$	\$
Fees		
Application	37,553	47,925
Registration	27,388	19,027
Renewal	336,014	322,252
Late	3,806	2,111
Education and Assessment	53,642	42,921
Total	458,403	434,236

4. Wage Related Expenses

	2015	2014
	\$	\$
Wage Related Expenses		
Salaries and Wages	304,861	277,842
Superannuation	32,150	24,416
Staff Advertising	0	240
Staff Training	0	591
Staff Travel and Accommodation	6,495	10,542
Workers Compensation Insurance	661	780
Total	344,167	314,411

5. Board Member Expenses

	2015	2014
	\$	\$
Board Member Expenses		
Meeting Attendance Fees	25,616	20,697
Special Assignment Fees	25,493	22,535
Catering and Other Expenses	11,470	12,680
Travel and Accommodation	22,652	20,689
Total	85,231	76,601

Surveyors Board of Queensland
Notes to and forming part of the Financial Statements 2014-2015



6. Education and Assessment

	2015	2014
	\$	\$
Education and Assessment		
PAP Expenses	2,029	3,539
Assessment of Overseas Qualifications	6,000	6,400
Competency Assessment Expenses	35,131	31,782
Competency Workshops	3,789	21,469
University Prizes	500	0
Destination Spatial	1,500	3,000
Surveyor Presentation Ceremony	8,754	7,519
Graduate Residential Training	0	7,909
Total	57,703	81,618

7. Complaints and Investigation

	2015	2014
	\$	\$
Complaints and Investigation		
Investigation Expenses	49,660	24,654
Consulting and Legal Fees	29,450	71,444
Total	79,110	96,098

8. Administration Expenses

	2015	2014
	\$	\$
Administration Expenses		
Audit Fees	4,850	4,700
Bad Debts	0	8,033
Bank Charges	4,696	5,300
Consulting and Legal Expenses	1,587	0
Depreciation	8,410	20,522
Fringe Benefits Tax	4,891	7,526
Insurance	6,327	5,950
IT Expenses	33,728	51,086
Office Sundries/Staff Amenities	1,922	567
Postage & Courier	4,662	6,897
Printing	1,169	4,994
Stationery & Supplies	3,479	3,530
Telephone & Fax	5,455	6,220
SBQ - CRSBANZ Contribution	2,975	2,151
Total	84,151	127,476



Surveyors Board of Queensland
Notes to and forming part of the Financial Statements 2014-2015

9. Rent and Outgoings

	2015	2014
	\$	\$
Rent and Outgoings		
Rent	44,249	42,515
Cleaning	2,856	2,856
Electricity	2,535	2,155
Repairs and Maintenance	0	0
Total	49,640	47,526

10. Cash and Cash Equivalents

	2015	2014
	\$	\$
Cash and Cash Equivalents		
Cash at Bank and on hand	18,797	47,431
Short-term Deposit QTC	882,714	855,002
Total	901,511	902,433

11. Trade and Other Receivables

	2015	2014
	\$	\$
Trade and Other Receivables		
Trade and Other Receivables	21,869	33,601
Less Provision for Doubtful Debts	(1,300)	(8,000)
Total	20,569	25,601

12. Plant and Equipment

	2015	2014
	\$	\$
Plant and Equipment : At cost		
Balance at 1 July	95,723	91,137
Additions	8,333	4,586
Disposals	(16,811)	0
Balance 30 June	87,245	95,723
Accumulated Depreciation		
Balance at 1 July	62,679	42,157
Additions	8,410	20,522
Disposals	(16,811)	0
Balance 30 June	54,278	62,679
Net Carrying Amount	32,967	33,044



Surveyors Board of Queensland
Notes to and forming part of the Financial Statements 2014-2015

13. Other Financial Assets

	2015	2014
	\$	\$
Other Financial Assets		
Term Deposit	<u>5,000</u>	<u>5,000</u>

14. Trade and Other Payables

	2015	2014
	\$	\$
Trade and Other Payables		
Trade and Other Payables	39,214	42,410
Registration fees received in advance	204,207	200,488
	<u>243,421</u>	<u>242,898</u>

Surveyors Board of Queensland
Notes to and forming part of the Financial Statements 2014-2015

15. Provisions

	2015	2014
	\$	\$
Provisions		
Current		
Employee entitlements		
Annual Leave	56,636	26,108
Long Service Leave	13,372	0
	<u>70,008</u>	<u>26,108</u>
Non-Current		
Employee entitlements		
Annual Leave	0	20,137
Long Service Leave	24,646	27,508
	<u>24,646</u>	<u>47,645</u>

There is no expectation of the current balance of long service leave being taken within the next financial year.



Surveyors Board of Queensland
Notes to and forming part of the Financial Statements 2014-2015

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

	2015	2014
	\$	\$
Reconciliation of cash		
Net surplus/(deficit) for the year	(27,455)	(142,387)
Add/(subtract) non cash items		
Depreciation of plant and equipment	8,410	20,522
Changes in assets and liabilities		
(Increase)/decrease in trade and other receivables	5,031	(20,113)
(Increase)/decrease in other financial assets	0	0
Increase/(decrease) in trade and other payables	523	16,538
Increase/(decrease) in provisions	20,901	28,903
Net cash provided by/(used in) operating activities	7,410	(96,537)

17. Commitments and Contingencies

a. Operating leases

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

	2015	2014
	\$	\$
Operating Leases		
Lease expenditure commitments:		
Operating leases (non-cancellable)		
Not later than one (1) year	44,963	43,709
Later than one (1) year & not later than two (2) years	44,963	44,963
Later than two (2) years & not later than five (5) years	14,988	59,951
Later than five (5) years	0	0
	<u>104,914</u>	<u>148,622</u>

b. Contingencies

There are no know contingencies as at the date of this report.

Surveyors Board of Queensland
Notes to and forming part of the Financial Statements 2014-2015



c. Events after the Statement of Financial Position date

There have been no significant events after balance date.

18. Related parties and related party transactions

a. Board Members

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

b. Board Members' compensation

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

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

c. Related party transactions

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

d. Key management personnel compensation

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

Those persons having authority and responsibility for planning, directing and controlling the activities of the Board, directly or indirectly, during 2014/2015 were: Mr Murray Fox, Executive Officer and Secretary

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

	2015	2014
	\$	\$
Compensation Made to Key Personnel		
Short-term employee benefits	159,621	149,804
Post-employment benefits	0	0
Termination benefits	0	0
Total Compensation	<u>159,621</u>	<u>149,804</u>

19. Financial Instrument Risks

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



Surveyors Board of Queensland
Notes to and forming part of the Financial Statements 2014-2015

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.

2015	Weighted Average Interest Rate %	3 Months or Less	3 to 12 Months	Non-interest Bearing	TOTAL
Cash or Cash Equivalents					
Cash	0.10%	18,797			18,797
Short term investment	2.84%	882,714			882,714
Receivables				21,869	21,869
Other Financial Assets					
Bank guarantees	3.35%	5,000			5,000
Financial Liabilities					
Payables				243,421	243,421
2014	Weighted Average Interest Rate %	3 Months or Less	3 to 12 Months	Non-interest Bearing	TOTAL
Cash or Cash Equivalents					
Cash	0.10%	47,281			47,281
Short term investment	3.43%	855,002			855,002
Receivables				33,601	33,601
Other Financial Assets					
Bank guarantees	3.50%	5,000			5,000
Financial Liabilities					
Payables				242,898	242,898

Surveyors Board of Queensland
Notes to and forming part of the Financial Statements 2014-2015



b. Sensitivity analysis

A change of 50 basis points or half of one per cent in interest rates at the reporting date would, with all other variables held constant, have increased or decreased the Board's financial result and funds by the amounts shown below. The half of one per cent assumption has been determined to be a reasonably possible movement in interest rates over a 12-month period based on information from various financial institutions, review of movements over the last two years, and economic forecasters' expectations.

	Surplus		Funds	
	0.5% Increase	0.5% (decrease)	0.5% increase	0.5% (decrease)
Variable rate instruments	4,413	4,413	4,413	4,413

c. Credit risk

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

At the reporting date, the Board has a single credit risk exposure and at the year end 30% of the debt has been provided for.

	Gross 2015	Impairment 2015	Gross 2014	Impairment 2014
	\$	\$	\$	\$
Current	1,650	0	23,792	5,000
Past due 3 - 30 days	0	0	0	0
Past due 31 - 60 days	0	0	0	0
Past due 61 days plus	3,808	1,300	9,808	3,000
	<u>5,458</u>	<u>1,300</u>	<u>33,600</u>	<u>8,000</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.



Surveyors Board of Queensland
Notes to and forming part of the Financial Statements 2014-2015

20. Agency Transactions

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

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

CRSBANZ SECRETARIAT

Summary of Transactions for the year ended 30 June 2015

	2015	2014
	\$	\$
Opening Balance	32,703	21,141
Income	23,025	19,707
Less Expenditure	(37,834)	(8,145)
Closing Balance	17,894	32,703



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 2015 and of the financial position of the Board at the end of that year; and
- c. these assertions are based on an appropriate system of internal control and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.

Peter J Sippel B.App.Sc (Surv)
Chairman
20 August 2015

Murray A Fox CA
Executive Officer
20 August 2015

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

Report on the Financial Report

I have audited the accompanying financial report of Surveyors Board of Queensland, which comprises the statement of financial position as at 30 June 2015, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and certificates given by the Chairman and Executive Officer of the Board.

The Board's Responsibility for the Financial Report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with prescribed accounting requirements identified in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, including compliance with Australian Accounting Standards. The Board's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Independence

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

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Opinion

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

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion –
 - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Surveyors Board of Queensland for the financial year 1 July 2014 to 30 June 2015 and of the financial position as at the end of that year.

PKF Hacketts Audit



Liam Murphy
Partner

Dated at Brisbane, 20 August 2015.

Compliance checklist – annual report

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister(s) 	ARRs – section 8	2
Accessibility	<ul style="list-style-type: none"> Table of contents 	ARRs – section 10.1	1
	<ul style="list-style-type: none"> Glossary 		5
	<ul style="list-style-type: none"> Public availability 	ARRs – section 10.2	41
	<ul style="list-style-type: none"> Interpreter service statement 	Queensland Government Language Services Policy ARRs – section 10.3	1
	<ul style="list-style-type: none"> Copyright notice 	Copyright Act 1968 ARRs – section 10.4	1
General Information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 11.1	5-8
	<ul style="list-style-type: none"> Agency role and main functions 	ARRs – section 11.2	5-8
	<ul style="list-style-type: none"> Operating environment 	ARRs – section 11.3	9
Non-financial performance	<ul style="list-style-type: none"> Machinery of government changes 	ARRs – section 11.4	15
	<ul style="list-style-type: none"> Government objectives for the community 	ARRs – section 12.1	15
	<ul style="list-style-type: none"> Other whole-of-government plans / specific initiatives 	ARRs – section 12.2	3-15
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 12.3	3-15
Financial performance	<ul style="list-style-type: none"> Agency service areas, service standards and other measures 	ARRs – section 12.4	3-15
	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 13.1	16
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 14.1	6
	<ul style="list-style-type: none"> Executive management 	ARRs – section 14.2	8
	<ul style="list-style-type: none"> Related entities 	ARRs – section 14.3	-
	<ul style="list-style-type: none"> Government bodies 	ARRs – section 14.4	-
	<ul style="list-style-type: none"> Public Sector Ethics Act 1994 	Public Sector Ethics Act 1994 (section 23 and Schedule) ARRs – section 14.5	17
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 15.1	16
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 15.2	-
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 15.3	16

Summary of requirement		Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> Internal Audit 	ARRs – section 15.4	16
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 15.6	17
Governance – human resources	<ul style="list-style-type: none"> Workforce planning and performance 	ARRs – section 16.1	17
	<ul style="list-style-type: none"> Early retirement, redundancy and retrenchment 	Directive No.11/12 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 16.2	17
Open Data	<ul style="list-style-type: none"> Consultancies 	ARRs – section 17.0 ARRs – section 34.1	17
	<ul style="list-style-type: none"> Overseas travel 	ARRs – section 17.0 ARRs – section 34.2	17
	<ul style="list-style-type: none"> Queensland Language Services Policy 	ARRs – section 17.0 ARRs – section 34.3	-
	<ul style="list-style-type: none"> Government bodies 	ARRs – section 17.0 ARRs – section 34.4	-
Financial statements	<ul style="list-style-type: none"> Certification of financial statements 	FAA – section 62 FPMS – section 42, 43 and 50 ARRs – section 18.1	36
	<ul style="list-style-type: none"> Independent Auditors Report 	FAA – section 62 FPMS – section 50 ARRs – section 18.2	37
Disclosure of additional information	<ul style="list-style-type: none"> Remuneration disclosures 	<i>Financial Reporting Requirements for Queensland Government Agencies</i> ARRs – section 18.3	7 & 33

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

ARRs *Annual report requirements for Queensland Government agencies*

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