



2009 - 2010 Annual Report

Surveyors Board of Queensland

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INTERPRETER SERVICE

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

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9 September 2010

The Honourable Stephen Robertson MP
Minister of Natural Resources, Mines and Energy and
Minister for Trade
P O Box 15216
City East Qld 4002

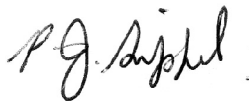
Dear Minister

I am pleased to present the Annual Report 2009-2010 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 36 of this annual report or accessed at www.surveyorsboard.com.au.

Yours sincerely



Peter Sippel
Chair
Surveyors Board of Queensland

CHAIR'S REPORT

In delivering the 2009 – 2010 annual report it is pleasing to be able to acknowledge the full implementation of the competency framework incorporated in the *Surveyors Act 2003*. This year has seen the first annual renewal process carried out under the competency framework, as well as the transition from registration under professional training agreements to the more flexible and overarching competency assessment under the framework. The Board has invested significant resources in education and awareness of the surveying profession in the competency framework as well as training of registered surveyors as assessors of competency to enable a comprehensive peer review process. A strong element of the competency approach is the clear requirement that not only must the professional surveyor attend professional development but must be able to show through day to day practical application that the knowledge, skills and experience have been gained to demonstrate competency.

Career Episode Reports (CERs) were requested of ten percent of registrants and site visits were undertaken of ten percent of consulting surveyors in the early part of the 2009-2010 year. Site visits were undertaken by board members to enable the Board to gain a greater understanding of the issues affecting consultants and the direct implementation of the process. The experience gained by the Board has clearly increased the Board's understanding of the general level of competency of registrants as well as giving clearer insight into areas where the Board needs to facilitate interventions.

The Board's strategic planning day in February 2010 included a review of the outcomes of the 2009 renewal process as well as feedback from registrants who received CERs or had site visits. This resulted in improvements to be implemented in the coming year, including earlier implementation of the CER and site visits, additional training of registrants on CER completion, the need for implementation of a workflow system of managing registration details to increase efficiency of the process and training of assessors to increase consistency of assessment.

Over the year, the Board has continued its participation in the Council of Reciprocating Surveyors Boards of Australia and New Zealand (CRSBANZ). This year has seen CRSBANZ review and update the memorandum of understanding that sets out the objectives for cooperation between the Boards. All participants recognize the importance of ongoing cooperation for the recognition of cadastral surveyor qualifications across jurisdictions. At the face to face meeting of CRSBANZ in Adelaide during the year, Queensland facilitated a meeting of Board examiners from each jurisdiction in conjunction with the meeting of Board chairs to enable discussion on registration criteria and processes. This provided the Queensland Board with improved understanding to apply to future reciprocation registration applications and an insight into the potential for national registration of surveyors should this materialise in the future. The Board continues to provide secretariat services to CRSBANZ.

In the preceding annual report, an issue identified was the need for greater communication between the Board, industry, education and government sectors. To address this issue the Board has initiated regular meetings with representatives of these groups on a 6 monthly basis to communicate Board matters and gain feedback. This initiative has been found to be extremely valuable for information exchange.

Amendments to the *Surveyors Act 2003* were foreshadowed in the previous annual report and these were realised early in 2010. An amendment of the appointment period for members of the Board from 2 years to 3 years was included, as well as the amendments relating to consulting endorsement either as a corporation or a person.

The Board maintains dialogue with tertiary institutions in Queensland that provide spatial science (survey) courses in relation to the numbers of students entering and graduating from the respective courses, as a means of monitoring standards and understanding the future supply of candidates for registration under the Surveyors Act. This is of key importance when it is understood that the age profile of cadastral survey registrants is an aging one. Concern exists within the profession and Board in respect to the supply of future graduates, as one of the institutions is considering closure of their survey courses due to the lack of numbers of students taking and completing these courses. The emerging concern is one of a cadastral skills shortage in both the short and longer term if action is not taken, hence an industry task force, in which the Board is participating, has formed to address this issue. The Board sees the availability of a sustainable highly skilled professional workforce as essential for the maintenance of public confidence in the survey profession and indeed for the integrity of the cadastre.

Concerns were raised with the Board regarding potential inconsistencies in boundary reinstatement methodology in respect to differing survey types and therefore the potential for adverse impact on the integrity of the cadastre. In cooperation with the Department of Environment and Resource Management, the Board has undertaken a reinstatement review project to

establish whether or not inconsistencies exist by examining a range of surveys across the state. This review has just been completed and the preliminary findings indicate that there is a basis for concern, more from the fundamental approach being undertaken to reinstatement than in respect to survey type. The Board is now focused on working with the profession to develop interventions to address the findings effectively, to ensure ongoing professional standards are maintained and public confidence assured. In consideration of the future interventions required, the Board needs to address the skills, knowledge and experience required by registrants in undertaking reinstatement. This must be done in the context that in the public realm there is growing availability of spatial data which purports to identify cadastral boundaries to higher and higher accuracy. This is compounded by overlaying an ever increasing abundance of datasets as well as technologies being available to the public that can replicate the purported position of these cadastral boundaries in real time on the ground. The major issue is that the public can use this data without understanding that this data does not represent the true legal interpretation of the location of the property boundary and as such the professional cadastral surveyor is the clear link to assuring the correct outcome.

Over the year a number of registrants have assisted the Board to undertake its responsibilities through participation as assessors and investigators. The Board recognises and appreciates their valuable contribution.

This year has seen a change in the support staff to the Board with Mark Davis leaving after 3 years service to the Board and the appointment of Murray Fox as Executive Officer and Secretary to the Board.

New appointments to the Board this year included Darlene Skennar as a community representative and Dennis Gregor as a surveyor representative to replace Lloyd Laing. Lloyd Laing was first appointed to the board in July 2001 and has served for most of this time as complaints convenor to the Board. Lloyd's dedication and commitment to the Board and his profession are exemplary and I thank him for his valuable contribution over the last 9 years.

The Board also acknowledges the support and assistance of the Department of Environment and Resource Management in the carrying out of its duties.

Finally, as Board Chair I express my thanks and appreciation to the current board members for their commitment and tireless dedication to ensuring the objectives of the *Surveyors Act 2003* are achieved and professional standards are upheld to the greater good of the profession and in the public interest.



Peter Sippel
Chair

BOARD MEMBERS

The Board has eight members, appointed by the Governor in Council — six must be surveyors and two others represent the interests of the community generally.



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

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



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

Glenn currently lectures in surveying and land information at the University of Southern Queensland. He is a Registered Cadastral Surveyor with experience in urban and rural practice. He is a PhD candidate at the University of Queensland, preparing a thesis on the remote sensing of water quality.



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

John is a Director and Manager of North Surveys Pty Ltd, a Brisbane based company that supplies engineering, mapping, hydrographic and land surveying disciplines as well as planning and development advice to private and government organizations throughout Queensland. John has been involved in numerous survey and town planning projects throughout Queensland and practices mainly in residential development and large infrastructure projects.



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

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



Lloyd Laing, B.App.Sc (Surv), Reg Surv (Cad, Cons), FSSSI

Lloyd is a Senior Cadastral Surveyor and Director of DTS Group Surveyors and Planners. He is currently the firm's Survey Manager. A Fellow of the Spatial Sciences Institute of Australia, Lloyd has extensive experience in cadastral and engineering surveys. He retired as a Board Member effective 1 April 2010.



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

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



Mary McLean, Dip CS (F/C)

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



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

Russell is the Director of Surveys in the Department of Environment and Resource Management. He has over 30 years of public sector experience in surveying and mapping, including over 15 years involvement with legislation and policy. Russell regularly represents the Department at surveying seminars, conferences and committee meetings. He is also the Queensland member of the national Intergovernmental Committee on Surveying and Mapping.

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

Darlene was admitted as a barrister of the Supreme Court of Queensland in 1988 and has practiced as a barrister continuously from 1989 to date. She has a general practice with a focus on property law and estate law. She was a member of the Pharmacists Board of Queensland for 7 years.

MISSION OF THE BOARD

The mission of the Surveyors Board of Queensland (the Board) is to ensure public confidence in the profession of surveying.

Foundations

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 surveyors' disciplinary committees
- provide administrative services for surveyors disciplinary committees
- perform other functions given to the Board under the Act or another Act.

ACRONYMS

| | |
|---------|--|
| AIMS | Australian Institute of Mine Surveyors |
| BOSSI | Board of Surveying and Spatial Information of New South Wales |
| CER | Career Episode Report |
| CPD | Continuing Professional Development |
| CRSBANZ | Council of the Reciprocating Surveyors Boards of Australia and New Zealand |
| DERM | Department of Environment and Resource Management |
| PTA | Professional Training Agreement |
| QUT | Queensland University of Technology |
| USQ | University of Southern Queensland |

FULFILING THE MISSION OF THE BOARD

(a) BOARD MEETINGS

The Board meets every six to eight weeks to address the business of the Board. In 2009/10, eight Board meetings were convened.

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

| | |
|--|------------------------------|
| Administration Convenor | Russell Priebbenow |
| Chief Examiner | Jim Liddle |
| Complaints Convenor | Lloyd Laing / John Carroll |
| Education & Registration Convenor | Glenn Campbell |
| Renewal Convenor | John Carroll / Dennis Gregor |

An 'open meeting' policy is adopted, with registered persons and the public able to attend Board meetings on a pre-arranged basis. Occasional attendees at meetings during 2009/10 included senior representatives of DERM, a number of Emeritus Surveyors and new registrants who were welcomed by the Chairman of the Board.

Board Meetings Attendance

| Member | Eligible to attend | Attended in 09/10 | Original Appointment Date | Appointment ends |
|---------------------|--------------------|-------------------|---------------------------|-------------------|
| Peter Sippel, Chair | 8 | 7 | 4 Oct 2007 | 01 March 2013 |
| Glenn Campbell | 8 | 7 | 4 April 2006 | 01 March 2013 |
| John Carroll | 8 | 8 | 2 Oct 2007 | 01 September 2011 |
| Dennis Gregor | 2 | 2 | 1 April 2010 | 01 March 2013 |
| Lloyd Laing | 6 | 6 | 12 July 2004 | 01 April 2010 |
| Jim Liddle | 8 | 8 | 3 Feb 2005 | 01 September 2011 |
| Mary McLean | 8 | 8 | 30 Oct 2008 | 01 September 2011 |
| Russell Priebbenow | 8 | 8 | 1 Feb 2006 | 01 September 2011 |
| Darlene Skennar | 2 | 2 | 1 April 2010 | 01 March 2013 |

Administration

The Board is supported by the following staff:

Executive Officer and Secretary Murray Fox CA

Finance Officer Mila de Asis

Administration and Registration Officer Katrina Tantucz

The Board acknowledges the contribution of the previous Executive Officer Mr Mark Davis, who served the Board for three years until his departure in January 2010, and Mila de Asis who served the Board for all most four years until her departure on 2 July 2010.

(b) REGISTRATION & ENDORSEMENT

Competency Assessment

The Board has established competency frameworks which provide the basis for assessment of competency for registration and endorsement of registration. Each applicant for registration is required to demonstrate their competency in terms of the relevant competency framework. Surveying graduates are required to complete a Professional Assessment Project (PAP).

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.

Renewal of Registration

In 2009, the Board introduced a new system for registration renewal for registration from 1 January 2010, replacing the requirement to record Continuing Professional Development activities. Applicants for renewal of registration are now 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) with 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 Board again conducted several seminars in Brisbane, Toowoomba, Townsville and Rockhampton to provide more information regarding the new annual renewal process and to show surveyors how to write and present a CER. The Board provided several audio-visual tutorials on its website for registrants who were unable to attend the seminar.

In addition to the CERs, a further ten percent of consulting cadastral surveyors is selected for a site visit from Board members. The Board hopes that the site visits will 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 are assessed by the Bureau of Overseas Qualifications and Assessments in accordance with guidelines developed through an arrangement with the Council of the Reciprocating Surveyors Boards of Australia and New Zealand (CRSBANZ).

From the period 1 July 2009 to 30 June 2010, the Board approved and registered ten overseas applicants as Surveying Graduates and two overseas applicants were registered as Surveying Associates.

Reciprocal Registration (Interstate)

Since 1892, there has been a reciprocal registration agreement between the various registration authorities within Australia and New Zealand for cadastral (land) surveyors. Under this agreement, which is consistent with the *Mutual Recognition Act 1992*, surveyors who are registered in an Australian state or territory or in New Zealand, are able to gain registration in any of these jurisdictions. During 2009/10, the Board registered nine surveyors with a cadastral endorsement under the reciprocal agreement.

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

Registration Statistics –

The following table shows the number of Queensland registrants, by category, at 30 June in each year from 2007 to 2010.

| Registration Type | 2007 - 2008 | 2008 - 2009 | 2009 - 2010 |
|--|-------------|-------------|-------------|
| Surveying Associate | 209 | 250 | 270 |
| Surveying Graduate | 262 | 305 | 308 |
| Registered Surveyor | | | |
| – Individual with endorsements | 735 | 742 | 746 |
| – Individual without endorsements | 34 | 32 | 37 |
| Registered Surveyor - Cadastral Endorsement | | | |
| - Individual | 617 | 605 | 579 |
| - Corporation | 117 | 152 | 161 |
| Registered Surveyor - Engineering Endorsement | | | |
| - Individual | 120 | 120 | 113 |
| - Corporation | 10 | 10 | 10 |
| Registered Surveyor - Mining Endorsement (A) | | | |
| - Individual | 48 | 49 | 47 |
| - Corporation | 1 | 1 | 1 |
| Registered Surveyor - Mining Endorsement (O) | | | |
| - Individual | 19 | 19 | 18 |
| Registered Surveyor - Consulting Endorsement | | | |
| - Individual | 278 | 244 | 239 |
| - Corporation | 118 | 154 | 164 |
| Total | 396 | 398 | 403 |
| Emeritus Surveyor | 143 | 133 | 131 |
| Total registered persons (including corporations) | 1501 | 1616 | 1656 |

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

Register of Surveyors

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

(c) 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.

Competency Assessment

Throughout the last year the Board has been actively following surveying graduates to ensure their Professional Training Agreement (PTA) was completed on time as PTA's concluded on 30 June 2010. The PTA was replaced with a more flexible assessment framework based on the applicable competency framework. The new process enables candidates for registration to develop the competencies required utilising identified assessment criteria that allow for flexible working arrangements with more than one employer. The Professional Assessment Project (PAP) and exit interview have been retained as the final steps in the competency assessment process.

Prizes and Awards

Jeffrey Francis Jones was presented with the joint Surveyors Board / USQ Graduate Award for the graduate of a surveying course. Jeffrey has achieved an excellent academic result throughout the program, and has demonstrated the skills of leadership, innovation and professionalism.

The Board and DERM jointly provide a Conference Attendance Award for students from QUT and USQ to attend a surveying conference in Australia or New Zealand. Luke Miller and Michael Day from USQ and Michael Beaumont and Kim Maree Loudoun from QUT attended the SSI Biennial International Conference in Adelaide in September 2009.

Tertiary Courses

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

(d) 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.

Training and Seminars

The Board utilises the skills of experienced members of the profession to investigate complaints from the public. In December 2009, the Board ran an interview skills training session for its approved investigators. This training session was conducted by a barrister who specialises in criminal law and provided advice to investigators on the collection of evidence.

2009/10 Complaints

The Board dealt directly with two new complaints during the year and finalised several complaints carried over from the previous year.

A summary of current complaints is as follows:

- 6 complaints are still under review
- 2 complaint have been reviewed and finalised
- 1 complaint did not proceed as no additional information was provided by the complainant.

In addition to the above, the Board received a number of telephone enquiries about the actions of surveyors which did not proceed to a formal written complaint.

The Board is continuing to proactively monitor the requisition rates of cadastral surveyors, as an indicator of their competence.

Complaints categories

There are four complaint categories used by the Board.

- ‘Minor’ matters are assessed through in-house review and consultation. This category also includes complaints the Board reasonably believes to be frivolous, vexatious or trivial under Section 85 (2) of the Act.
- ‘Of note’ matters are resolved informally between the Board and the registered person - the focus is on addressing the cause of the problem, including through introduction of quality assurance processes, and specific training or counselling. Section 86 of the Act applies in these cases.
- ‘Of concern’ signifies a matter where the registered person is alleged to have committed a substantial breach of professional conduct. Under Section 89 of the Act, following an investigation a Professional Conduct Review Panel of the Board is set up to determine whether disciplinary actions will be taken under Section 91.
- ‘Serious’ matters involve allegations of professional misconduct that has serious consequences, or allegations of significant continuing misconduct. The Board draws up charges which are heard before a Professional Conduct Review Panel or from 1 December 2009 the Queensland Civil and Administrative Tribunal (QCAT).

Discipline

The Board continued to investigate the conduct of a surveyor who had previously voluntarily attended before the Board and provided information with regard to specific matters of concern, such as, inadequate supervision, the use of unregistered persons to undertake cadastral surveys, and incompetent / inappropriate use of technology. The surveyor accepted the Board’s reprimand and agreed to correct plans at his own expense. A Professional Conduct Review Panel hearing was held for a surveyor who was found to have engaged in professional misconduct in breach of the Surveyors Board Code of Practice for Surveyors. This resulted in a fine being imposed on the surveyor, who was also required to reimburse the Board’s costs of investigating the matter.

Annual Complaints Summary

| Category | 2007 - 2008 | 2008 - 2009 | 2009 - 2010 |
|--------------|-------------|-------------|-------------|
| Minor | 2 | 5 | 3 |
| Of Note | 6 | 5 | 2 |
| Of Concern | 0 | 2 | 4 |
| Serious | 0 | 0 | 0 |
| Total | 8 | 12 | 9 |

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 is available on the Board's website.

(e) PUBLIC PROTECTION & AWARENESS

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

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

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

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

(f) LEGISLATION

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

The Board raises matters with the Minister for Natural Resources, Mines and Energy and Minister for Trade 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 during the financial year.

(g) STRATEGIC

In February 2010, the Board held a strategic planning day and invited members of the profession to discuss specific issues and offer feedback after the introduction of competency assessment via Career Episode Reports (CER) and site visits. This valuable feedback assisted the Board to re-align and further discuss the key objectives for the Board in the short, medium and long term. While the Board retained the following key objectives for fulfilling its mission, which is to ensure public confidence in the profession of surveying, amendments were made to how to achieve these objectives in the future.

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.

To achieve these objectives, the actions to be taken in the short-term include:

- 1. Setting and maintaining the competency standards for both technical competence and ethical / professional conduct by:**
 - a. monitoring feedback on relevance of the standards;
 - i. issue Show Cause notices to surveyors with continuing poor requisition rates.
 - b. communicating the benefits to key audiences including professionals, users and the community;
 - i. progress Competency Assessment as a national project with other state Surveyors Boards;
 - c. annually reviewing the code of conduct.

- 2. Building and evaluating competence to meet the standards through assessments, registration and renewal procedures by:**
 - a. building competence to meet the standards through
 - i. co-ordinate and facilitate with industry groups professional development opportunities arising from site visits;
 - b. evaluating competence to meet the standards ;
 - i. continue with site visit approach;
 - ii. organise and run CER Assessor training and moderation courses;
 - iii. organise a CER Assessor teleconference to provide feedback to assessors and advise of refinements for the future;
 - iv. document the revised CER/Site Visits process, and develop a communication process to advise registrants of the revised process and timelines; and
 - v. write to the Surveying Associates and Graduates who dropped their registration after being requested to complete a CER to determine whether they are involved in cadastral survey work , and whether they have any intention of seeking registration in the future.

- 3. Assurance of public confidence by:**
 - a. maintaining a complaints system;
 - b. reporting of complaints activity;
 - c. highlighting common issues to mitigate complaints;
 - i. instigate and undertake projects flowing from the reinstatement review project;
 - ii. ensure budget funds are available to employ a person to undertake specified projects; and
 - d. developing and maintaining efficient and effective administration systems:
 - i. scope, develop and implement a workflow environment for managing all relevant registration details ;

- 4. Communication to relevant audiences by:**
 - a. publishing board communiqués on a quarterly basis; and
 - b. attending local meetings and conferences.

NON FINANCIAL PERFORMANCE

The Board believes it has achieved its mission by ensuring professional standards are being met via adherence to the Code of Practice and ensuring compliance with the competency framework as part of the annual registration process. The complaints process and appointment of independent investigators is designed to ensure protection of the public and maintain public confidence in the profession. The number of complaints received is minimal and this points to the Board correctly assessing the competency requirements for the profession. Maintenance of the integrity of the Cadastre is important for Queensland and supports the role of the Board and the need for the Board's Code of Practice.

During 2009/2010 a significant issue for the Board was the review of other regulatory bodies' administrative and computer systems in recognition of the need to improve efficiency and operational functionality of the Board's register. Development has commenced on a new system that will provide improved workflow and deliver efficiency gains for the Board. The new system is due for installation in August 2010, and will be both the source of registration data, and administer the registration renewal process which will commence in October 2010 for the registration year commencing on 1 January 2011.

FINANCIAL PERFORMANCE

| | Actual | Budget |
|---|-----------------|-----------------|
| Income | | |
| Fees | 324,533 | 324,634 |
| Survey Infrastructure Fee | 111,259 | 100,000 |
| Other Income | 78,973 | 45,840 |
| Total Income from continuing operations | 514,765 | 470,474 |
| Expenditure | | |
| Wage Related Expenses | 240,383 | 196,875 |
| Board Member Expenses | 60,426 | 70,490 |
| Education and Assessment | 42,529 | 96,060 |
| Complaints and Investigation Expenses | 89,726 | 8,700 |
| Administration Expenses | 101,081 | 95,632 |
| Rent and Outgoings | 52,935 | 62,700 |
| Total Expenditure from continuing operations | 587,080 | 499,395 |
| Operating Result from continuing operations | (72,315) | (28,921) |
| Other Comprehensive Income | - | - |
| Total Comprehensive Income | (72,315) | (28,921) |

The financial result for the year was a deficit of \$72,315 while a deficit of \$28,921 had been budgeted. The variance of \$43,394 arose due to complaint investigation and reinstatement review costs being \$81,027 more than budgeted. This increase in costs arose due to the complex nature of three complaints and the extensive investigations required. The role of the Board is to investigate complaints and maintain public confidence in the profession hence it has the responsibility to fully investigate all complaints and not limit any investigation due to budgetary constraints. The Board funded the deficit from its accumulated funds.

During the year the Board also funded a boundary reinstatement review which had not been budgeted. This review was commenced when the Board became aware of certain issues within the profession and needed to ascertain how widespread these issues were. The reinstatement review was completed in July 2010 and the Board is currently considering the findings of the review.

The major expense for the Board is wage related costs which represents 41.5% of total expenditure. These costs were \$43,508 above budget due to the appointment of a new Executive Officer and the non-budgeted advertising costs for the position and additional cost during the handover period. The Board, while operating effectively, has recognised the need to develop and implement more efficient workflow processes to administer registration renewals and comply with the requirements of the *Surveyors Act 2003*. The Board is in a sound financial position with net assets of \$785,608.

GOVERNANCE

(a) MANAGEMENT STRUCTURE

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

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

Two Board members represent the interests of the community.

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

(b) RISK MANAGEMENT AND ACCOUNTABILITY, HUMAN RESOURCES AND OPERATIONS

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

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

SURVEYORS BOARD

OF QUEENSLAND

FINANCIAL REPORT

FOR THE YEAR ENDED

30 JUNE 2010

**SURVEYORS BOARD OF QUEENSLAND
FINANCIAL STATEMENTS 2009-10**

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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, Mines & Energy and Minister for Trade, Queensland Government.

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 2010**

| | Note | 2010 | 2009 |
|---|------|-----------------|----------------|
| Income | | | |
| Fees | 3 | 324,533 | 349,576 |
| Survey Infrastructure Fee | | 111,259 | 143,283 |
| Other Income | | 78,973 | 59,063 |
| Total Income from continuing operations | | 514,765 | 551,922 |
| Expenditure | | | |
| Wage Related Expenses | 4 | 240,383 | 199,315 |
| Board Member Expenses | 5 | 60,426 | 51,711 |
| Education and Assessment | 6 | 42,529 | 44,550 |
| Complaints and Investigation Expenses | 7 | 89,726 | 25,096 |
| Administration Expenses | 8 | 101,081 | 95,632 |
| Rent and Outgoings | 9 | 52,935 | 61,062 |
| Total Expenditure from continuing operations | | 587,080 | 477,366 |
| Operating Result from continuing operations | | (72,315) | 74,556 |
| Other Comprehensive Income | | - | - |
| Total Comprehensive Income | | (72,315) | 74,556 |

The accompanying notes form part of these accounts

**Surveyors Board of Queensland
Statement of Financial Position
As at 30 June 2010**

| Assets | Note | 2010 | 2009 |
|--------------------------------------|-------------|----------------|------------------|
| Current Assets | | | |
| Cash and Cash Equivalents | 10 | 927,420 | 980,120 |
| Trade and Other Receivables | 11 | 23,198 | 26,121 |
| Total Current Assets | | 950,618 | 1,006,241 |
| Non-Current Assets | | | |
| Plant and Equipment | 12 | - | - |
| Other Financial Assets | 13 | 4,505 | 4,505 |
| Total Non-current Assets | | 4,505 | 4,505 |
| Total Assets | | 955,123 | 1,010,746 |
| Liabilities | | | |
| Current Liabilities | | | |
| Trade and Other Payables | 14 | 150,700 | 130,884 |
| Provisions | 15 | 14,500 | 11,166 |
| Total Current Liabilities | | 165,200 | 142,050 |
| Non-Current Liabilities | | | |
| Provisions | 15 | 4,315 | 10,773 |
| Total Non-Current Liabilities | | 4,315 | 10,773 |
| Total Liabilities | | 169,515 | 152,823 |
| Net Assets | | 785,608 | 857,923 |
| Retained Surplus | | 785,608 | 857,923 |

The accompanying notes from part of these accounts

**Surveyors Board of Queensland
Statement of Changes in Equity
For the year ended 30 June 2010**

| | Notes | 2010 | 2009 |
|--|-------|-----------------------|-----------------------|
| Retained Surpluses | | | |
| Balance 1 July 2009 | | 857,923 | 783,367 |
| Operating Surplus (Deficit) - Current Year | 2 | (72,315) | 74,556 |
| Balance 30 June 2010 | | <u>785,608</u> | <u>857,923</u> |

**Surveyors Board of Queensland
Statement of Cash Flows
For the year ended 30 June 2010**

| | Note | 2010 | 2009 |
|--|------|-----------------------|-----------------------|
| Cash Flow from Operating Activities | | | |
| Cash receipts from operations | | 424,288 | 510,549 |
| Cash payments applied in operations | | (517,245) | (491,567) |
| Interest received | | 40,257 | 51,139 |
| Net Cash Provided by (used) in Operating Activities | 16 | (52,700) | 70,121 |
| Cash Flow from Investing Activities | | | |
| Payments for investments | | - | (4,505) |
| Proceeds from investments | | - | - |
| Net Cash Provided by (used) in Investing Activities | | - | (4,505) |
| Net increase/(decrease) in cash | | (52,700) | 65,616 |
| Cash at the beginning of the year | | 980,120 | 914,504 |
| Cash at the End of the Year | 10 | <u>927,420</u> | <u>980,120</u> |

The accompanying notes form part of these accounts

Surveyors Board of Queensland

Notes to and forming part of the Financial Statements

As at 30 June 2010

Objectives and Principal Activities of the Board

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

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

1. Summary of Significant Accounting Policies

(a) Statement of Compliance

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

The financial report is a general-purpose financial report and has been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with the Treasurer's Minimum Reporting Requirements for the year ending 30 June 2010, 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.

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

(e) Revenue

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

Investment income

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

Asset sales

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

In-kind donations

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

(f) Expenditure

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

(g) Cash and Cash Equivalents

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

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

(h) Receivables

Trade receivables, which comprise amounts due from provision of services or the imposition of fines as a result of disciplinary action are recognised and carried at original invoice amount less an allowance for any uncollectible amounts. Normal terms of settlement are fourteen (14) days. The notional amount of the receivable is deemed to reflect fair value.

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

(i) Property, Plant and Equipment

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

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

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

Additions

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

Disposals

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

Depreciation

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

| | | |
|------------------------------------|---------------|---------|
| Plant & equipment | 10 years | (10%) |
| Furniture & Fittings | 10 years | (10%) |
| Computer equipment & software | 3 years | (33.3%) |
| Equipment held under finance lease | life of lease | |

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

Impairment

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

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

(j) Financial Assets

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

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

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

Held to Maturity Investments

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

(k) Impairment of Financial Assets

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

(l) Trade Creditors and Other Payables

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

(m) Deferred Income

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

(n) Employee Benefits

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

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

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

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

(o) Provisions

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

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

(p) Taxation

Income tax

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

Goods and Services Tax (GST)

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

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

(q) Leases

Finance lease

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

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

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

Operating lease

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

(r) Comparative figures

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

(s) Issuance of Financial Statements

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

(t) New standards and interpretations not yet adopted

The AASB has issued new and amended accounting standards and interpretations that have mandatory application dates for future reporting periods. The Board has decided against early adoption of these standards. A discussion of those future requirements and their impact on the Board follows:

The Board complied with the revised AASB101 presentation of financial statements as from 2009-2010. This revised standard does not have any measurement or recognition implications. Pursuant to the change of terminology used in the revised AASB101, the Balance Sheet is now re-named to the Statement of Financial Position, and the Cash Flow Statement has now re-named to Statement of Cash Flows. The former Income Statement has been replaced by a Statement of Comprehensive Income. All other Australian accounting standards and interpretations with future commencement dates are either not applicable to the Board's activities, or have no material impact on the Board.

2. Change of Accounting Policy

With the Board preparing a General Purpose Financial Report for the first time, full accrual accounting has been introduced. The major effect of this change has been the recognition of the prepaid component of surveyor registration fees. In past financial years, surveyor registrations fees were brought to account in the year they were received. For the financial year ended 30 June 2010 an amount of \$138,413 has been recognised as registration fees received in advance within Trade and Other Payables in the Statement of Financial Position.

Comparative figures from the previous financial year have also been adjusted to reflect the change in accounting policy. For the 2009 year, an amount of \$129,956 was recognised as registration fees received in advance and is disclosed within Trade and Other Payables in the Statement of Financial Position. Total income for the 2009 financial year was reduced by \$129,956 and resulted in the previously reported operating surplus of \$86,098 now being disclosed as a profit of \$74,556.

3. Fees

| | 2010 | 2009 |
|--------------------------|----------------|----------------|
| Fees | | |
| Application | 16,166 | 27,806 |
| Registration | 21,335 | 39,483 |
| Renewal | 269,960 | 129,954 |
| Late | 3,500 | 6,165 |
| Education and Assessment | 13,572 | 18,902 |
| Other | - | 8,852 |
| Total | 324,533 | 231,162 |

4. Wage Related Expenses

| | 2010 | 2009 |
|--------------------------------|----------------|----------------|
| Wage Related Expenses | | |
| Salaries and Wages | 208,598 | 181,005 |
| Superannuation | 20,597 | 16,731 |
| Staff Advertising | 8,664 | - |
| Staff Training | 536 | - |
| Staff Travel and Accommodation | 1,762 | 1,385 |
| Workers Compensation Insurance | 226 | 194 |
| Total | 240,383 | 199,315 |

5. Board Member Expenses

| | 2010 | 2009 |
|------------------------------|---------------|---------------|
| Board Member Expenses | | |
| Meeting Attendance Fees | 16,035 | 17,388 |
| Special Assignment Fees | 22,460 | 15,416 |
| Catering and Other Expenses | 11,144 | 13,922 |
| Travel and Accommodation | 10,787 | 4,985 |
| Total | 60,426 | 51,711 |

6. Education and Assessment

| | 2010 | 2009 |
|---------------------------------------|---------------|---------------|
| Education and Assessment | | |
| PAP Expenses | 1,561 | 2,537 |
| Assessment of Overseas Qualifications | 2,800 | 6,400 |
| Competency Assessment Expenses | 9,407 | 3,616 |
| Competency Workshops | 16,215 | 4,703 |
| Investigator Workshop | 6,261 | 24,512 |
| University Prizes | 6,285 | 2,782 |
| Total | 42,529 | 44,550 |

7. Complaints and Investigation

| | 2010 | 2009 |
|-------------------------------------|---------------|---------------|
| Complaints and Investigation | | |
| Investigation Expenses | 45,976 | 18,731 |
| Consulting and Legal Fees | 43,750 | 6,365 |
| Total | 89,726 | 25,096 |

8. Administration Expenses

| | 2010 | 2009 |
|---------------------------------|----------------|---------------|
| Administration Expenses | | |
| Accountancy Fees | 7,481 | 10,120 |
| Audit Fees | 8,473 | 4,000 |
| Bad Debts | 32,072 | - |
| Bank Charges | 4,040 | 4,474 |
| Consulting and Legal Expenses | 4,728 | - |
| Depreciation | - | 3,517 |
| Equipment, Furniture & Fixture | 87 | 20,185 |
| Fringe Benefits Tax | 5,133 | 13,708 |
| Insurance | 2,920 | 1,372 |
| IT Expenses | 12,248 | 11,518 |
| Office Sundries/Staff Amenities | 631 | 235 |
| Postage & Courier | 5,143 | 5,587 |
| Printing | 3,410 | 5,139 |
| Stationery & Supplies | 6,003 | 6,949 |
| Telephone & Fax | 5,137 | 5,281 |
| SBQ - CRSBANZ Contribution | 2,181 | 2,194 |
| CRSBANZ Conference Costs | 1,394 | 1,353 |
| Total | 101,081 | 95,632 |

9. Rent and Outgoings

| | 2010 | 2009 |
|---------------------------|---------------|---------------|
| Rent and Outgoings | | |
| Rent | 48,055 | 48,300 |
| Cleaning | 2,999 | 2,159 |
| Electricity | 1,881 | 1,678 |
| Lease Preparation Costs | - | 2,499 |
| Relocation Expenses | - | 2,926 |
| Repairs and Maintenance | - | 3,500 |
| Total | 52,935 | 61,062 |

10. Cash and Cash Equivalents

| | 2010 | 2009 |
|----------------------------------|----------------|----------------|
| Cash and Cash Equivalents | | |
| Cash at Bank and on hand | 40,155 | 21,997 |
| Short-term Deposit QTC | 887,265 | 958,123 |
| Total | 927,420 | 980,120 |

11. Trade and Other Debtors

| | 2010 | 2009 |
|-----------------------------------|---------------|---------------|
| Trade and Other Debtors | | |
| Trade and Other Debtors | 55,270 | 26,121 |
| Less Provision for Doubtful Debts | 32,072 | - |
| Total | 23,198 | 26,121 |

12. Plant and Equipment

| | 2010 | 2009 |
|----------------------------|--------|--------|
| Plant and Equipment | | |
| Balance at 1 July 2009 | 10,850 | 10,850 |
| Additions | - | - |
| Disposals | - | - |
| Balance 30 June 2010 | 10,850 | 10,850 |
| | | |
| Accumulated Depreciation | | |
| Balance at 1 July 2009 | 10,850 | 7,333 |
| Additions | - | 3,517 |
| Disposals | - | - |
| Balance 30 June 2010 | 10,850 | 10,850 |
| | | |
| Net Carrying Amount | - | - |

13. Other Financial Assets

| | 2010 | 2009 |
|-------------------------------|-------|-------|
| Other Financial Assets | | |
| Bank Guarantee - Term Deposit | 4,505 | 4,505 |

14. Trade and Other Payables

| | 2010 | 2009 |
|---------------------------------------|----------------|----------------|
| Trade and Other Payables | | |
| Trade and Other Payables | 12,287 | 929 |
| Registration fees received in advance | 138,413 | 129,955 |
| Total | 150,700 | 130,884 |

15. Provisions

| | 2010 | 2009 |
|-----------------------|---------------|---------------|
| Provisions | | |
| Current | | |
| Employee entitlements | <u>14,500</u> | <u>11,166</u> |
| Non Current | | |
| Employee entitlements | <u>4,315</u> | <u>10,773</u> |

16. Reconciliation of Cash

| | 2010 | 2009 |
|--|-----------------|---------------|
| Reconciliation of cash | | |
| Net surplus/(deficit) for the year | (72,315) | 74,556 |
| Add/(subtract) non cash items | | |
| Depreciation of plant and equipment | - | 3,517 |
| Changes in assets and liabilities | | |
| (Increase)/decrease in trade and other debtors | 2,923 | (26,121) |
| Increase/(decrease) in trade creditors and accruals | 19,816 | 9,705 |
| Increase/(decrease) in provisions | <u>(3,124)</u> | <u>8,464</u> |
| Net cash provided by/(used) in operating activities | <u>(52,700)</u> | <u>70,121</u> |

17. Commitments and Contingencies**a. Finance leases**

The Board has no finance leases.

b. Operating leases

The Board has entered into a commercial lease for office premises. This lease has a term of three with a renewal option for a further three years. There are no restrictions placed upon the lessee upon entering into these leases.

| | 2010 | 2009 |
|--|---------------|----------------|
| Operating Leases | | |
| Lease expenditure commitments: | | |
| Operating leases (non-cancellable) | | |
| Not later than one (1) year | 52,118 | 52,118 |
| Later than one (1) year & not later than two (2) years | 17,372 | 52,118 |
| Later than two (2) years & not later than five (5) years | - | 17,372 |
| Later than five (5) years | - | - |
| | <u>69,490</u> | <u>121,608</u> |

c. Contingencies

In June 2009, the Board was made aware about inconsistencies in a 1990 Group Title Plan. The corporation that performed the original surveying work has been de-registered and is unable to remedy the situation. The Board, in order to protect the public interest, has offered to meet the cost of resurvey with regards to the nominated group title if the body corporate unanimously agreed to accept the Board's offer. The Board estimate the contingent liability at \$10,000.

d. Events after the Statement of Financial Position date

There have been no significant events after balance date.

18. Related parties and related party transactions

a. Board Members

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

b. Board Members' compensation

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

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

c. Related party transactions

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

d. Key management personnel compensation

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

Those persons having authority and responsibility for planning, directing and controlling the activities of the Board, directly or indirectly, during 2009/2010 were:

Mr Mark Davis, Executive Officer and Secretary (resigned 22 January 2010)

Mr Graeme Rush, Acting Executive Officer and Secretary (11 January to 30 April 2010)

Mr Murray Fox, Executive Officer and Secretary (appointed 12 April 2010)

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

| | 2010 | 2009 |
|---|----------------|---------------|
| Compensation Made to Key Personnel | | |
| Short-term employee benefits | 104,937 | 82,190 |
| Post-employment benefits | 8,130 | - |
| Termination benefits | 4,843 | - |
| Total Compensation | <u>117,910</u> | <u>82,190</u> |

19. Financial Instrument Risks

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

a. Interest rate risk

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

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

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

| 2010 | Weighted Average Interest Rate % | 3 Months or Less | 3 to 12 Months | Non-interest Bearing | TOTAL |
|---------------------------------|----------------------------------|------------------|----------------|----------------------|---------|
| Cash or Cash Equivalents | | | | | |
| Cash | 0.1% | 39,970 | - | - | 39,970 |
| Short term investment | 5.28% | 887,264 | - | - | 887,264 |
| Receivables | n/a | - | - | 23,198 | 23,198 |
| Other Financial Assets | | | | | |
| Bank guarantees | 1.75% | - | 4,505 | - | 4,505 |
| Financial Liabilities | | | | | |
| Payables | n/a | | | 150,700 | 150,700 |
| 2009 | Weighted Average Interest Rate % | 3 Months or Less | 3 to 12 Months | Non-interest Bearing | TOTAL |
| Cash or Cash Equivalents | | | | | |
| Cash | 0.1% | 21,921 | - | - | 21,921 |
| Short term investment | 5.40% | 958,122 | - | - | 958,122 |
| Receivables | n/a | - | - | 26,121 | 26,121 |
| Other Financial Assets | | | | | |
| Bank guarantees | 0.25% | - | 4,505 | - | 4,505 |
| Financial Liabilities | | | | | |
| Payables | n/a | - | - | 130,884 | 130,884 |

b. Sensitivity analysis

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

| | Surplus | | Funds | |
|---------------------------|-------------|---------------|-------------|---------------|
| | 1% Increase | 1% (decrease) | 1% increase | 1% (decrease) |
| Variable rate instruments | 8,872 | (8,872) | 8,872 | (8,872) |

c. Credit risk

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

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

| | Gross 2010 | Impairment 2010 | Gross 2009 | Impairment 2009 |
|-----------------------|-----------------------|----------------------------|-----------------------|----------------------------|
| Current | 23,198 | - | 26,121 | - |
| Past due 3 - 30 days | - | - | - | - |
| Past due 31 - 60 days | - | - | - | - |
| Past due 61 days plus | 32,072 | 32,072 | - | - |
| | <u>55,270</u> | <u>32,072</u> | <u>26,121</u> | <u>-</u> |

d. Liquidity risk

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

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

20. Agency Transactions

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

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

CRSBANZ SECRETARIAT

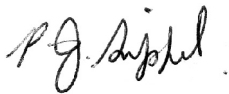
Summary of Transactions for the year ended 30 June 2010

| | 2010 | 2009 |
|------------------------|---------------|---------------|
| Opening Balance | 11,290 | 4,826 |
| Income | 14,546 | 14,546 |
| Less Expenditure | 8,072 | 8,082 |
| Closing Balance | <u>17,764</u> | <u>11,290</u> |

CERTIFICATE OF SURVEYORS BOARD OF QUEENSLAND

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

- a. the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects;
and
- b. the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Surveyors Board of Queensland for the financial year ended 30 June 2010 and of the financial position of the Board at the end of that year.



PETER J SIPPEL B.App.Sc (Surv)
Chairman
29 July 2010



MURRAY A FOX CA
Executive Officer
29 July 2010

INDEPENDENT AUDITOR'S REPORT

To the Surveyors Board of Queensland

Report on the Financial Report

I have audited the accompanying financial report of the Surveyors Board of Queensland which comprises the statement of financial position as at 30 June 2010, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and certificates given by the Secretary and Chairperson.

The Board's Responsibility for the Financial Report

The Board is responsible for the preparation and fair presentation of the financial report in accordance with prescribed accounting requirements identified in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, including compliance with Australian Accounting Standards (including the Australian Accounting Interpretations). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

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

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

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

Independence

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

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

Auditor's Opinion

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

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion –
 - (i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the financial report has been drawn up so as to present a true and fair view, in accordance with the prescribed accounting standards of the transactions of the Surveyors Board of Queensland for the financial year 1 July 2009 to 30 June 2010 and of the financial position as at the end of that year.

MT BOOTH FCPA

(as Delegate of the Auditor-General of Queensland)

Queensland Audit Office

Brisbane

ATTACHMENT B Compliance checklist – annual report

FA ACT *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2009*

ARRs Annual Report Requirements for Queensland Government Agencies

| Summary of requirement | Basis for requirement | Annual report reference | |
|--|---|---|------------|
| Accessibility <ul style="list-style-type: none"> • Table of contents • Glossary | ARRs – section 8.1 | 1 6 | |
| | • Public availability | ARRs – section 8.2 | Cover page |
| | • Interpreter service statement | <i>Queensland Government Language Services Policy</i> | 1 |
| | • Copyright notice | <i>Copyright Act 1968</i> | 1 |
| Letter of compliance <ul style="list-style-type: none"> • A letter of compliance from the accountable officer or statutory body to the relevant Minister(s) | ARRs – section 9 | 2 | |
| Introductory information <ul style="list-style-type: none"> • Agency role and main functions • Operating environment • External scrutiny • Machinery of government changes • Review of proposed forward operations | ARRs – section 10.3 ARRs – section 10.3 ARRs – section 10.3 ARRs – section 10.3 ARRs – section 10.3 | 6-7 | |
| Non-financial performance <ul style="list-style-type: none"> • Government objectives for the community • Agency objectives and performance indicators • Agency outputs and output performance measures | ARRs – section 11.2 | 13 | |
| | ARRs – section 11.5 | 7-13 | |
| | ARRs – section 11.6 | 13 | |
| Financial performance <ul style="list-style-type: none"> • Summary of financial performance • Disclosure of budget v actual results • Chief Finance Officer (CFO) statement | ARRs – section 12.1 | 14 | |
| | ARRs – section 12.2 | 14 | |
| | ARRs – section 12.3 | - | |
| Governance – management and structure <ul style="list-style-type: none"> • Organisational structure • Executive management • Related entities • Schedule of statutory authorities or instrumentalities • Boards and committees • <i>Public Sector Ethics Act 1994</i> - implementation statement giving details of the action taken during the reporting period • <i>Whistleblowers Protection Act 1994</i> - public interest disclosures received | ARRs – section 13.1 | 14 | |
| | ARRs – section 13.2 | 15 | |
| | ARRs – section 13.3 | 15 | |
| | ARRs – section 13.4 | - | |
| | ARRs – section 13.5 | - | |
| | <i>Public Sector Ethics Act 1994</i> (section 23 and Schedule) | - | |
| | <i>Whistleblowers Protection Act 1994</i> (sections 30 – 31 and Schedule) | - | |

| | | | |
|--|--|---|----|
| Governance – risk management and accountability | • Risk management | ARRs – section 14.1 | 15 |
| | • Audit committee | ARRs – section 14.2 | 15 |
| | • Internal Audit | ARRs – section 14.3 | 15 |
| Governance – human resources | • Workforce planning, attraction and retention | ARRs – section 15.1 | 15 |
| | • Early retirement, redundancy and retrenchment | Directive No.17/09 <i>Early Retirement, Redundancy and Retrenchment</i> | 15 |
| | • Initiatives for women | ARRs – section 15.1 and 15.3 | 15 |
| Governance – operations | • Consultancies | ARRs – section 16.1 | 15 |
| | • Overseas travel | ARRs – section 16.2 | - |
| | • Information systems and recordkeeping | <i>Public Records Act 2002</i> | 15 |
| | • Waste management | <i>Environmental Protection (Waste Management) Policy 2000, Environmental Protection Act 1994</i> | 15 |
| Other prescribed requirements | • Indigenous matters (Queensland Government Reconciliation Action Plan 2009-2012) | <i>Queensland Government Reconciliation Action Plan 2009-2012</i> | - |
| | • Shared services | ARRs – section 17.1 | - |
| | • Carbon emissions | <i>Premier's Statement</i> | - |
| | • Carers Charter | <i>Carers (Recognition) Act 2008 Section 9 (1) (a)</i> | - |
| Optional information that may be reported | • Corrections to previous annual reports | ARRs – section 18.2 | - |
| | • Right to Information | <i>Right to Information Act 2009</i> | - |
| | • Information Privacy | <i>Information Privacy Act 2009</i> | - |
| | • Native title | N/A | - |
| Financial statements | • Annual general purpose financial statements | <i>Financial Reporting Requirements for Queensland Government Agencies</i> | 16 |
| | • Certification of financial statements | FA Act – section 62 FPMS – sections 42, 43 and 50 | 33 |
| | • Independent Auditors Report | FA Act – section 62 FPMS – section 50 | 34 |
| | • Remuneration disclosures | <i>Financial Reporting Requirements for Queensland Government Agencies</i> | 30 |

CONTACTING THE BOARD

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