

Annual Report

2018 – 2019



SURVEYORS BOARD  
QUEENSLAND



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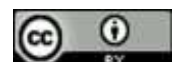


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20 August 2019

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20 August 2019

The Honourable Dr Anthony Lynham MP  
Minister for Natural Resources, Mines and Energy  
1 William Street  
BRISBANE QLD 4000

Dear Minister

I am pleased to present the Annual Report 2018-2019 for the Surveyors Board of Queensland.

I certify that this Annual Report complies with:

the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, and

the detailed requirements set out in the *Annual report requirements for Queensland Government Agencies*.

A checklist outlining the annual reporting requirements can be found at page 39 of this annual report or accessed at [www.s bq.com.au](http://www.s bq.com.au).

Yours sincerely

A handwritten signature in black ink, appearing to read 'Peter Murphy', is positioned above the printed name.

Peter Murphy  
Chair  
Surveyors Board of Queensland

## Chair's foreword

As the Chair of the Surveyors Board of Queensland, I am pleased to be able to present my report on the activities of the Board for the period July 2018 to June 2019. The Board continues its role as delegated under the *Surveyors Act 2003* to administer the provisions of the Act for the primary purpose of protecting public interest and maintaining confidence in the activities of the surveying profession.

This year the Board made the decision to reintroduce a newsletter aimed at keeping the profession informed with respect to current issues. The newsletter is to be published twice yearly with the first newsletter already circulated to the profession.

A major issue of concern to the Board has been the steady decline in the number of registered cadastral surveyors across the state. Whereas there has been a decline of twenty percent in the last ten years the rate actually appears to be increasing. The Board is concerned that the public will begin to feel the effect of the shortage in the not too distant future. To this end the Board intends to commit further resource in the coming year in an effort to lift the numbers of already registered surveyors to seek cadastral endorsement.

The steady flow of disciplinary matters being referred to the Board, although appearing to have slowed slightly, continues to be a significant part of the Board's activities. Although often either frivolous or of a generally minor nature, it is clearly important that the public not only have the right to be heard but their concerns are dealt with. To the profession, it is important that complaints with substance are appropriately dealt with and standards are upheld, so that they in turn can confidently execute their responsibility to the public.

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

The Queensland Board continues to hold the secretariat for the Council of Reciprocal Surveyors Boards of Australia and New Zealand (CRSBANZ) on a cost share basis. CRSBANZ met twice in the past twelve months. This year saw the first accreditation visits for universities under a CRSBANZ initiative aimed at ensuring both consistency and relevance of local surveying degrees for the purposes of the Boards' registration requirements.

In the last few years the Board has taken on the responsibility for the registration of Mining Surveyors in addition to the registration of Cadastral Surveyors. To assist with the added responsibility, a recent change to the Surveyors Act has added a Registered Mining Surveyor to the Board's make-up. Nominations are currently before the Minister for the statutory appointments and or reappointments of several Board members.

I would like to take this opportunity to acknowledge the support and hard work of my fellow Board members. Likewise, I acknowledge the dedication of the Board's three staff members in ensuring that the affairs of the board are executed in an efficient and sustainable manner. I believe the Board is well placed to carry out its duties within both the public and the professional realms into the coming twelve months.



Peter Murphy  
Chair

## Mission of the board

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

### Purpose

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

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

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

### Functions

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

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

### Acronyms

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

## Management structure

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

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

- three must be cadastral surveyors
- one must hold a mining registration endorsement
- one must be directly involved in teaching surveying
- one must be a departmental cadastral surveyor and
- one must be a surveyor.

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

The Surveyors Act was amended on 24 May 2019 to add a surveyor with a mining registration endorsement to the Board. An appointment to fill this position has not yet been made.

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

### Board members

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

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

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

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

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

Russell is the Director of Surveys in the Department of Natural Resources, Mines and Energy. He has over 40 years of public sector experience in surveying and mapping, including more than 25 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.

#### **Karen Norton, B.Surv (Otago), Reg Surv (Cad, Cons)**

Karen is a Director and part owner of the surveying consultancy firms Masters Surveying, which sees her managing operations in both the Gladstone and Rockhampton regions. She is hands on in her role managing clients and staff from small scale to large construction projects, engineering projects for the private and public sector and provides specialised cadastral expertise on numerous projects all over Queensland. She holds a degree in Bachelor of Surveying from Otago University and has over 20 years' experience in the surveying industry in New Zealand, NSW and Queensland.

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

Mike holds a Bachelor of Applied Science (Surveying) degree and has a Post Graduate Diploma in Urban and Regional Town Planning and is a registered consulting cadastral surveyor. He is a director and member of the Regional Management Group of the Spatial Industries Business Association, a member of the Surveying and Spatial Sciences Institute and a member of the Urban Development Institute of Australia. Mike works on the

Gold Coast in his own business Arnold Development Consultants and has over 25 years' experience in the surveying/spatial sciences industry.

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

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

**Darlene Skennar QC, 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 eight years.

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

Neesha is admitted as a solicitor of the Supreme Court of Queensland and has practiced as a commercial litigator in private practice and more recently as an in-house lawyer. She has experience in the areas of mining, banking and finance and insolvency law. Currently she works for a large healthcare service provider where her focus is on compliance, contract and property law. Prior to working as a lawyer, Neesha worked for the government in the areas of disability and children services.

**Board meetings**

The Board meets every six to eight weeks to address the business of the Board. In 2018-19, eight Board meetings were convened.

**Board meetings attendance**

Member	Eligible to attend	Attended in 18-19	Original appointment date	Appointment ends
Peter Murphy, Chair	8	8	21 December 2017	20 December 2020
Glenn Campbell	8	8	4 April 2006	6 July 2019
Karen Norton	8	6	7 July 2016	6 July 2019
Russell Priebsenow	8	7	1 February 2006	20 December 2020
Michael Arnold	8	7	21 December 2017	20 December 2020
Alasdair Begley	8	8	21 December 2017	20 December 2020
Darlene Skennar	8	8	1 April 2010	6 July 2019
Neesha Pierce	8	7	3 September 2015	20 December 2020



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

<b>Administration</b>	Convenor	Russell Priebbenow
<b>Complaints</b>	Convenor	Michael Arnold
<b>Education &amp; Registration</b>	Convenor	Karen Norton
	Chief Examiner	Glenn Campbell
<b>Renewal</b>	Convenor	Alasdair Begley

During 2018-19 the Board welcomed new registrants and recognised the careers of a number of Emeritus Surveyors. The Board has an 'open meeting' policy, with registered persons and the public able to attend Board meetings on a pre-arranged basis.

### **Board remuneration**

The amounts listed below represent actual payments made during the 2018-2019 financial year.

<b>Member</b>	<b>Meeting Fees</b>	<b>Special assignment fees</b>	<b>Total</b>
Peter Murphy, Chair	4,160	6,500	10,660
Glenn Campbell	3,200	8,400	11,600
Karen Norton	2,400	3,800	6,200
Michael Arnold	2,400	4,160	6,560
Alasdair Begley	3,200	2,200	5,400
Darlene Skennar	3,200	1,400	4,600
Neesha Pierce	2,800	1,200	4,000
Russell Priebbenow	0	0	0

Russell Priebbenow is the departmental representative on the Board and is not paid fees for the Board duties he performs.

### **Administration**

The Board is supported by the following staff:

Executive Officer and Secretary	Murray Fox B.Bus (Accy)
Administration and Registration Officer	Ashleigh Roza
Training Advocate	Stephen Steggall B.Surv, M App Sc

## Major board achievements

### Progression of registration

During 2018-2019, twenty-one (21) surveying graduates demonstrated their competency and progressed to surveyor registration. Also, eight (8) registered surveyors progressed their registration status and received a cadastral, engineering or mining endorsement.

At the date of this report, one hundred and forty (140) surveying graduates were in the process of demonstrating their competency against the surveyor framework and eleven (11) surveyors were demonstrating competency against an endorsement framework. A further nine (9) surveyors are in the process of completing their Professional Assessment Project (PAP) for an endorsement.

### Board operations

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

## Registration & endorsement

### Registration categories

The Act provides for the following categories of registration:

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

## Registration statistics

The following tables show the number of Queensland registrants, by category, at 30 June in each year from 2017 to 2019.

2017 Total	2018 Total	Description Registration Categories	Male	Female	2019 Total
471	489	Surveying Associate	519	9	528
248	238	Surveying Graduate	210	11	221
773	770	Surveyor	756	13	769
1,492	1,497	Total			
		Endorsements			
500	485	Cadastral	463	5	468
89	88	Engineering	83	1	84
88	87	Mining O	88	1	89
39	37	Mining UC	39	0	39
47	47	Mining UM	45	0	45
222	222	Consulting	220	3	223

Description	2017	2018	2019
<b>Corporations registered as surveyors (includes consulting endorsement)</b>	<b>157</b>	<b>140</b>	<b>153</b>
Corporation Endorsements			
Cadastral	144	138	149
Engineering	5	5	7
Mining O (open cut)	2	2	2
Mining UC (underground coal)	1	1	1
Mining UM (underground metalliferous)	0	0	1
<b>Emeritus Surveyor</b>	<b>148</b>	<b>122</b>	<b>122</b>

## Competency assessment

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

## Renewal of registration

Applicants for renewal of registration are required to make a solemn declaration that they have maintained their competency. A ten percent random selection of registered persons is required to submit Career Episode Reports (CERs) in advance of their application for renewal. The purpose of the CERs is to demonstrate the applicant's competency in terms of certain aspects of the competency frameworks. The CER is assessed by a Board appointed assessor who is an experienced member of the profession.

The Board acknowledges the dedication and contribution of the following CER assessors for 2018-19:

Mr Philip Anderson	Mr Robert Bulgarelli	Mr David Campbell
Mr Ken Cross	Mr Neville Janssen	Mr Chris Jeavons
Mr Stephen Pedwell	Mr Gary Robertson	Mr Mathew Ross

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

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

## **Overseas applicants**

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

From the period 1 July 2018 to 30 June 2019, the Board approved and registered twelve (12) applicants with overseas qualifications as Surveying Graduates.

## **Reciprocal registration (interstate)**

Since 1892, there has been a reciprocal registration agreement between the various registration authorities within Australia and New Zealand for cadastral (land) surveyors. Under this agreement, which is consistent with the *Mutual Recognition Act 1992*, surveyors who are registered in an Australian state or territory, or in New Zealand, are able to gain registration in any of these jurisdictions. During 2018-19, the Board registered two (2) surveyors with a cadastral endorsement under the reciprocal agreement.

The Board has had a Memorandum of Understanding (MOU) with the Board of Surveying and Spatial Information (BOSSI) of New South Wales and the Western Australian Mines Survey Board setting out reciprocal registration rights for mine surveyors between Queensland, New South Wales and Western Australian. This agreement supports the growing demand for recognition of mine surveyors, and allows for free movement between mines in the three states. During 2018-19, five (5) mine surveyors sought registration under the MOU.

## **Register of surveyors**

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

## Education & professional training

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

### Tertiary courses

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

## Complaints & discipline

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

### Professional conduct

Professional conduct includes:

- the registrant's competency to carry out surveys
- the quality or accuracy of surveys
- compliance with disciplinary conditions of registration
- compliance with the Act, Code of Practice, the *Survey and Mapping Infrastructure Act 2003* or survey standards under that Act.

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

The Board utilises the skills of experienced members of the profession to investigate complaints from the public. The Board has a list of approved investigators and has provided the investigators with training relating to the gathering and recording of evidence. In October 2018, the Board held an investigator training course to update all investigators on recent issues and factors that need to be addressed by the Board during an investigation.

### 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
	2017- 2018	2017 – 2018	2018 - 2019	2018 - 2019
Minor	0	8	0	3
Of Note	1	5	1	1
Of Concern	2	1	0	2
Serious	2	4	1	2
<b>Total</b>	<b>5</b>	<b>18</b>	<b>2</b>	<b>8</b>

A summary of the complaints position for 2018-19 is listed below:

Complaints carried over from 2017-18	5
New complaints received in the year	+5
Less finalised complaints	- 8
Complaints remaining under review	2

Of the five complaints remaining open at the end of the 2017-18 year, four were finalised with only one matter progressing to disciplinary action. The Board is currently continuing to investigate issues with regard to the remaining matter.

Of the five (5) new complaints received during 2018-19, four (4) have been finalised and no disciplinary action was necessary. One new matter remains open and is currently being investigated. 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, Mines and Energy to seek clarification from the certifying surveyor where irregularities are noted on plans lodged with the department.

## Discipline

### Case 1

The Board received information that a former registered surveying graduate was offering cadastral survey services to the public via a third-party internet based advertising service. Following an investigation, the Board referred the matter to a PCR. The PCR hearing was held in October 2018 and all three charges were proven. As this was a second offence a fine and costs order of \$14,505 was imposed.

## **Code of practice**

The Board periodically reviews and where necessary updates the Code of Practice for surveyors, which:

- provides guidance on appropriate professional conduct for surveyors;
- covers matters such as compliance with survey standards, professional competence, professional conduct, personal conduct, client relations, conflict of interest, and responsibilities regarding employees natural and built environment and business practice;
- underpins professional surveying practice in Queensland; and
- serves to promote public confidence in surveyors and surveying.

A copy of the Code of Practice is available on the Board's website.

## **Public protection & awareness**

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

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

## **Legislation**

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

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

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

## **Strategic**

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

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

In February 2019, the Board held a strategic planning day to review past strategies, determine if amendments were necessary and to consider new strategies to achieve the Board's objectives in the future.

The Board agreed to identify ways to address areas of concern based on issues identified with surveying graduates demonstrating competency toward surveyor registration. The areas of concern included the use of

global navigation satellite system (GNSS) and volume calculations. The Board agreed to either promote the development of educational events or run specific seminars to address the issues of concern.

The Board will continue to advise all registrants of the issues investigated by the Board and the outcome of the Board's decision including disciplinary hearing outcomes and factors that come before the Board with regard to technical surveying issues.

The Board agreed to continue its association with relevant bodies, to promote the profession to secondary school students and provide assistance to both teachers and students about the roles and opportunities available within the profession and will specifically attempt to address the gender imbalance and attract women to 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. During the year, the number of complaints received decreased in comparison to the recent past and only one of those complaints warranted a formal investigation. The Board continued to provide guidance and advice to the public about the role of the surveyor and why certain tasks were performed. The Board's work in the past year continues to contribute to maintaining the integrity of the cadastre, which is important for Queensland.

## Financial performance

	Actual	Budget
<b>Income</b>		
Fees	595,632	542,240
Survey Infrastructure Fee	98,489	98,340
Other Income	54,799	73,260
<b>Total Income from continuing operations</b>	<b>748,920</b>	<b>713,840</b>
<b>Expenditure</b>		
Wage Related Expenses	350,738	341,915
Board Member Expenses	94,297	105,610
Education and Assessment	23,936	49,020
Complaints and Investigation Expenses	15,810	60,000
Administration Expenses	108,368	140,170
<b>Total Expenditure from continuing operations</b>	<b>593,149</b>	<b>696,715</b>
<b>Operating Result from continuing operations</b>	<b>155,771</b>	<b>17,125</b>
Other Comprehensive Income	-	-
<b>Total Comprehensive Income</b>	<b>155,771</b>	<b>17,125</b>



The Board financial result was a surplus for the second consecutive year. The reduced number of complaint investigations represented a significant saving on budget.

The Board's income for the year was 4.9% above budget with a variance of \$35,080. The majority of the income variance related to an increased number of applications for registration with the Board.

Total expenditure was \$103,567 or 14.9% under budget. Conduct investigation costs were \$44,190 under budget due to less complaint matters investigated by the Board during the year and information technology costs were \$16,368 under budget. Graduate residential training programs that had been budgeted did not proceed providing a saving of \$10,000

The Board is in a sound financial position with net assets of \$889,010 and the Board has budgeted for a small surplus for the 2019/2020 financial year.

## **Governance**

### **Risk management and accountability**

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

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

There have been no external reviews or reports into the activities of the Board during 2018-19.

No machinery of government change has had any direct impact on the Board or operations of the Board.

### **Public Sector Ethics Act**

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

### **Human resources**

The Board has three full-time staff and the Board is aware of the value and importance of staff retention in order to ensure consistency of service delivery. During the year one staff member resigned and the permanent separation rate was thirty-three percent. There has been no early retirement, redundancy or retrenchments during the reporting period.

### **Open data**

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

### **Consultancies**

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

Bureau for Assessment of Overseas Qualifications	\$7,890
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**Overseas travel**

The Board did not incur any overseas travel related costs.

**Information systems and record keeping**

The Board has a State Archivist's approved record retention policy which outlines the retention and disposal requirements for the core business records of the Board. In the past year no changes were made to the recordkeeping systems and procedures. All Board staff are aware of the Board's record retention requirements. The Board had developed and implemented software to electronically deliver and record the renewal of registration.

**Right to information**

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

**SURVEYORS BOARD**

**OF QUEENSLAND**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED**

**30 JUNE 2019**

**SURVEYORS BOARD OF QUEENSLAND**  
**FINANCIAL STATEMENTS 2018-19**

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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 and Energy.

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 2019**

	Note	2019 \$	2018 \$
<b>Income</b>			
Fees	3	595,632	565,870
Survey Infrastructure Fee		98,489	101,591
Other Income		54,799	88,876
<b>Total Income from continuing operations</b>		<b>748,920</b>	<b>756,337</b>
<b>Expenditure</b>			
Wage Related Expenses	4	350,738	342,320
Board Member Expenses	5	94,297	95,198
Education and Assessment	6	23,936	19,179
Complaints and Investigation Expenses	7	15,810	13,960
Administration Expenses	8	105,811	66,125
Rent and Outgoings	9	2,557	49,545
<b>Total Expenditure from continuing operations</b>		<b>593,149</b>	<b>586,327</b>
<b>Operating Result from continuing operations</b>		<b>155,771</b>	<b>170,010</b>
Other Comprehensive Income		-	-
<b>Total Comprehensive Income</b>		<b>155,771</b>	<b>170,010</b>

The accompanying notes form part of these accounts

**Surveyors Board of Queensland**  
**Statement of Financial Position**  
**As at 30 June 2019**

Assets	Note	2019	2018
		\$	\$
<b>Current Assets</b>			
Cash and Cash Equivalents	10	1,339,475	1,121,961
Trade and Other Receivables	11	33,292	53,223
<b>Total Current Assets</b>		<b>1,372,767</b>	<b>1,175,184</b>
<b>Non-Current Assets</b>			
Plant and Equipment	12	6,293	13,131
Right of Use Asset	2(p)	59,574	-
<b>Total Non-Current Assets</b>		<b>65,867</b>	<b>13,131</b>
<b>Total Assets</b>		<b>1,438,634</b>	<b>1,188,315</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	13	347,813	329,035
Lease Liability	2(p)	46,971	-
Provisions	14	127,248	116,266
<b>Total Current Liabilities</b>		<b>522,032</b>	<b>445,301</b>
<b>Non-Current Liabilities</b>			
Lease Liability	2(p)	15,657	-
Provisions	14	11,935	7,997
<b>Total Non-Current Liabilities</b>		<b>27,592</b>	<b>7,997</b>
<b>Total Liabilities</b>		<b>549,624</b>	<b>453,298</b>
<b>Net Assets</b>		<b>889,010</b>	<b>735,017</b>
<b>Total Equity</b>		<b>889,010</b>	<b>735,017</b>

The accompanying notes from part of these accounts



**Surveyors Board of Queensland  
Statement of Changes in Equity  
For the year ended 30 June 2019**

	<b>Notes</b>	<b>2019</b>	<b>2018</b>
		\$	\$
<b>Balance 1 July 2018</b>		735,017	565,007
Adjustment on application of AASB 16	2(p)	(1,778)	-
Operating Result from Continuing Operations		155,771	170,010
<b>Balance 30 June 2019</b>		<b>889,010</b>	<b>735,017</b>

The accompanying notes from part of these accounts

**Surveyors Board of Queensland**  
**Statement of Cash Flows**  
**For the year ended 30 June 2019**

	Note	2019	2018
		\$	\$
<b>Cash Flow from Operating Activities</b>			
Cash receipts from operations		765,510	699,371
Cash payments applied in operations		(513,063)	(537,470)
GST received from customers		689	1,969
GST paid to suppliers		(16,343)	(18,059)
Interest received		28,443	25,342
		<hr/>	<hr/>
<b>Net Cash Provided by (used in) Operating Activities</b>	15	265,236	171,153
		<hr/>	<hr/>
<b>Cash Flow from Investing Activities</b>			
Principal component of lease liability payments		42,190	-
		<hr/>	<hr/>
<b>Net Cash Provided by (used in) Investing Activities</b>		42,190	-
		<hr/>	<hr/>
<b>Cash Flow from Financing Activities</b>			
Interest component of lease liability payments		5,532	-
		<hr/>	<hr/>
<b>Net Cash Provided by (used in) Financing Activities</b>		5,532	-
		<hr/>	<hr/>
Net increase/(decrease) in cash and cash equivalents		217,514	171,153
Cash and cash equivalents at the beginning of the financial year		1,121,961	950,808
		<hr/>	<hr/>
<b>Cash and cash equivalents at the End of the Financial Year</b>	10	<b>1,339,475</b>	<b>1,121,961</b>
		<hr/>	<hr/>

The accompanying notes from part of these accounts





**Surveyors Board of Queensland**  
**Notes to and forming part of the Financial Statements 2018-2019**

**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 2019, and other authoritative pronouncements.

With respect to compliance with Australian Accounting Standards and Interpretations, the Board has applied with those requirements applicable to not-for-profit entities, as the Board is a not-for-profit Statutory Body. Except where stated, the historical cost convention is used.

**(b) Reporting Entity**

The financial statements include the value of all revenues, expenses, assets, liabilities and equity of the Board.

**(c) 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 2018-2019**

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

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

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

**Significant Accounting Judgments**

The Board has entered into a lease for premises as disclosed in Note 16 (a). Management has determined that all of the risks and rewards of ownership of these premises remain with the lessor and had previously classified the lease as an operating lease. In the financial year commencing 1 July 2018 the Board adopted AASB 16 and the lease is now disclosed as an asset and liability in the Statement of Financial Position.

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

**(e) Revenue**

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

**Investment income**

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

**Asset sales**

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

**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 2018-2019**

**(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 operating or finance lease	life of lease	

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

**Surveyors Board of Queensland**  
**Notes to and forming part of the Financial Statements 2018-2019**

**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**

**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) 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.

**(l) Deferred Income**

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

**(m) 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.



**Surveyors Board of Queensland**  
**Notes to and forming part of the Financial Statements 2018-2019**

**(n) 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.

**(o) Leases**

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

**(p) Change of Accounting Policy**

**Initial application of AASB 16: Leases**

Effective 1 July 2018, the Board early adopted AASB 16, which specifies how to recognise, measure, present and disclose leases. The standard provides a single lessee accounting model, requiring lessees to recognise assets and liabilities for all major leases. The impact of the transition is shown below. The Board's accounting policy under AASB 16 is as follows:

At inception of a contract, the Board assesses whether a contract is, or contains, a lease based on whether the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The Board has elected to apply the practical expedient to account for each lease component and any non-lease components as a single lease component.

The Board recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured based on the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The assets are depreciated to the earlier of the end of the useful life of the right-of-use asset or the lease term using the straight-line method as this most closely reflects the expected pattern of consumption of the future economic benefits. The lease term includes periods covered by an option to extend if the Board is reasonably certain to exercise that option. Lease terms range from 3 to 6 years for offices and data centres. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Board's incremental borrowing rate. Generally, the Board uses its incremental borrowing rate as the discount rate. The lease liability is measured at amortized cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Board's estimate of the amount expected to be payable under a residual value guarantee, or if the Board changes its assessment of whether it will exercise a purchase, extension or termination option. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

**Surveyors Board of Queensland**  
**Notes to and forming part of the Financial Statements 2018-2019**

The Board has elected to apply the practical expedient not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The lease payments associated with these leases are recognised as an expense on a straight-line basis over the lease term.

The Board early adopted AASB 16 using the modified retrospective approach and accordingly the information presented for 2018 has not been restated. It remains as previously reported under AASB 117 and related interpretations. On initial application, the Board has elected to record right-of-use assets based on the corresponding lease liability. Right-of-use assets of \$101,433 and lease obligations of \$103,211 were recorded as of 1 July 2018, with an adjustment to retained earnings \$1,778. When measuring lease liabilities, the Board discounted lease payments using its incremental borrowing rate.

**Initial application of other accounting standards**

The Board has adopted AASB 9 Financial Instruments, AASB 15 Revenue from Contracts with Customers and AASB 1058 Income for Not-for Profit Entities with an initial application date of 1 July 2018. These changes in accounting policy have had no material impact on the financial position or performance of the Board.

**(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.

**(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 issues new and amended accounting standards and interpretations that have mandatory application dates for future reporting periods. The Board has reviewed the new standards and interpretations and determined that no new standards are currently applicable other than those noted in 2(p)

**3. Fees**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Fees</b>		
Application	48,938	35,493
Registration	23,030	14,159
Renewal	491,319	478,415
Late	1,529	9,784
Education and Assessment	30,816	28,019
<b>Total</b>	<b>595,632</b>	<b>565,870</b>

**4. Wage Related Expenses**

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Wage Related Expenses</b>		
Salaries and Wages	313,700	306,799
Superannuation	34,217	33,164
Staff Advertising	280	-
Staff Travel and Accommodation	1,589	1,236
Workers Compensation Insurance	952	1,121
<b>Total</b>	<b>350,738</b>	<b>342,320</b>



Surveyors Board of Queensland  
Notes to and forming part of the Financial Statements 2018-2019

5. Board Member Expenses

	2019	2018
	\$	\$
<b>Board Member Expenses</b>		
Meeting Attendance Fees	30,960	28,941
Special Assignment Fees	23,054	27,356
Catering and Other Expenses	10,831	12,234
Travel and Accommodation	29,452	26,667
<b>Total</b>	<b>94,297</b>	<b>95,198</b>

6. Education and Assessment

	2019	2018
	\$	\$
<b>Education and Assessment</b>		
PAP Expenses	1,746	-
Assessment of Overseas Qualifications	7,890	3,170
Competency Assessment Expenses	8,800	14,009
University Prizes	500	2,000
Destination Spatial	5,000	-
<b>Total</b>	<b>23,936</b>	<b>19,179</b>

7. Complaints and Investigation

	2019	2018
	\$	\$
<b>Complaints and Investigation</b>		
Investigation Expenses	9,218	13,960
Investigator Training Workshop	3,401	-
Consulting and Legal Fees	3,191	-
<b>Total</b>	<b>15,810</b>	<b>13,960</b>

8. Administration Expenses

	2019	2018
	\$	\$
<b>Administration Expenses</b>		
Audit Fees	5,250	5,100
Bad & Doubtful Debts	-	2,066
Bank Charges	5,555	3,892
Depreciation – Plant and Equipment	6,838	9,290
Depreciation – Right of Use Asset	43,466	-
Fringe Benefits Tax	1,360	1,150
Insurance	6,334	6,277
Interest – Lease Liability	5,532	-
IT Expenses	18,470	24,012
Office Sundries/Staff Amenities	678	750
Postage & Courier	1,244	1,652
Printing	739	1,610
Stationery & Supplies	1,487	1,426
Telephone & Fax	5,294	5,336
SBQ - CRSBANZ Contribution	3,564	3,564
<b>Total</b>	<b>105,811</b>	<b>66,125</b>

Surveyors Board of Queensland  
Notes to and forming part of the Financial Statements 2018-2019

9. Rent and Outgoings

	2019	2018
	\$	\$
<b>Rent and Outgoings</b>		
Rent	-	46,878
Cleaning	2	21
Electricity	2,555	2,646
Repairs and Maintenance	-	-
<b>Total</b>	<b>2,557</b>	<b>49,545</b>

10. Cash and Cash Equivalents

	2019	2018
	\$	\$
<b>Cash and Cash Equivalents</b>		
Cash at Bank and on hand	38,632	37,098
Short-term Deposit QTC	1,300,843	1,084,863
<b>Total</b>	<b>1,339,475</b>	<b>1,121,961</b>

11. Trade and Other Receivables

	2019	2018
	\$	\$
<b>Trade and Other Receivables</b>		
Trade and Other Receivables	34,542	54,473
Less Provision for Doubtful Debts	(1,250)	(1,250)
<b>Total</b>	<b>33,292</b>	<b>53,223</b>

12. Plant and Equipment

	2019	2018
	\$	\$
<b>Plant and Equipment: At cost</b>		
Balance at 1 July	90,729	90,729
Additions	-	-
Disposals	-	-
Balance 30 June	90,729	90,729
<b>Accumulated Depreciation</b>		
Balance at 1 July	77,598	68,308
Additions	6,838	9,290
Disposals	-	-
Balance 30 June	84,436	77,598
<b>Net Carrying Amount</b>	<b>6,293</b>	<b>13,131</b>





Surveyors Board of Queensland  
Notes to and forming part of the Financial Statements 2018-2019

13. Trade and Other Payables

	2019	2018
	\$	\$
<b>Trade and Other Payables</b>		
Trade and Other Payables	23,616	27,317
Registration fees received in advance	324,197	301,718
	<u>347,813</u>	<u>329,035</u>

14. Provisions

	2019	2018
	\$	\$
<b>Provisions</b>		
<b>Current</b>		
Employee entitlements		
Annual Leave	89,125	82,730
Long Service Leave	38,123	33,536
	<u>127,248</u>	<u>116,266</u>
<b>Non-Current</b>		
Employee entitlements		
Long Service Leave	11,935	7,997
	<u>11,935</u>	<u>7,997</u>

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

	2019	2018
	\$	\$
<b>Reconciliation of cash</b>		
<b>Net surplus for the year</b>	155,771	170,010
<b>Add/(subtract) non cash items</b>		
Depreciation of plant and equipment	6,838	9,290
Depreciation on Right of Use Asset	43,466	-
Incremental interest on Right to Use Asset	5,532	-
<b>Changes in assets and liabilities</b>		
(Increase)/decrease in trade and other receivables	19,931	(28,803)
Increase/(decrease) in trade and other payables	18,778	7,660
Increase/(decrease) in provisions	14,920	12,996
	<u>265,236</u>	<u>171,153</u>
<b>Net cash provided by/(used in) operating activities</b>	<u>265,236</u>	<u>171,153</u>

**Surveyors Board of Queensland**  
**Notes to and forming part of the Financial Statements 2018-2019**

**16. Commitments and Contingencies**

**a. Operating leases**

The Board agreed terms for a three year lease for office premises from 1 November 2017. There are no restrictions placed upon the lessee entering into this lease.

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Operating Leases</b>		
Lease expenditure commitments:		
Operating leases (non-cancellable)		
Not later than one (1) year	48,004	47,156
Later than one (1) year & not later than two (2) years	16,001	47,156
Later than two (2) years & not later than five (5) years	-	15,719
Later than five (5) years	-	-
	<u>64,005</u>	<u>110,031</u>

**b. Contingencies**

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

**c. Events after the Statement of Financial Position date**

There have been no significant events after balance date.

**17. Related parties and related party transactions**

**a. Board Members**

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

**b. Board Members' compensation**

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

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

**c. Related party transactions**

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 2018/2019 were the Board members and the Board Executive Officer and Secretary, Mr Murray Fox. Board member remuneration is disclosed in Note 5.

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

	2019	2018
	\$	\$
<b>Compensation Made to Key Personnel</b>		
Short-term employee benefits	164,658	161,894
Post-employment benefits	-	-
Termination benefits	-	-
<b>Total Compensation</b>	164,658	161,894

**18. Financial Instrument Risks**

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

**a. Interest rate risk**

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

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

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

2019	Weighted Average Interest Rate %	3 Months or Less	3 to 12 Months	Non- interest Bearing	TOTAL
<b>Cash or Cash Equivalents</b>					
Cash	0.10%	38,482	-	-	38,482
Short term investment	2.38%	1,300,843	-	-	1,300,843
<b>Receivables</b>	-	-	-	33,292	33,292
<b>Financial Liabilities</b>					
Payables	-	-	-	347,813	347,813

2018	Weighted Average Interest Rate %	3 Months or Less	3 to 12 Months	Non- interest Bearing	TOTAL
<b>Cash or Cash Equivalents</b>					
Cash	0.10%	37,098	-	-	37,098
Short term investment	2.49%	1,084,863	-	-	1,084,863
<b>Receivables</b>	-	-	-	53,223	53,223
<b>Financial Liabilities</b>					
Payables	-	-	-	329,035	329,035

**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	6,504	6,504	6,504	6,504

**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 5% of the debt has been provided for.

	Gross 2019	Impairment 2019	Gross 2018	Impairment 2018
	\$	\$	\$	\$
Current	-	-	12,527	1,250
Past due 3 - 30 days	-	-	-	-
Past due 31 - 60 days	-	-	-	-
Past due 61 days plus	27,032	1,250	35,257	-
	<u>27,032</u>	<u>1,250</u>	<u>47,784</u>	<u>1,250</u>

**d. Liquidity risk**

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

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



**19. Agency Transactions**

The Board provides 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 2019

	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Opening Balance</b>	34,121	40,581
Income	22,556	29,386
Less Expenditure	(7,583)	(35,846)
<b>Closing Balance</b>	<u><u>49,094</u></u>	<u><u>34,121</u></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 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 2019 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 Murray B.Surv  
Chairman  
25 July 2019



Murray A Fox B.Bus (Accy)  
Executive Officer  
25 July 2019

## 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 2019, 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.

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

- (a) I have received all the information and explanations which I have required;
- (b) I consider the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
- (c) In my opinion, the accompanying financial report gives a true and fair view of the financial position of the entity as at 30 June 2019, and of its financial performance and its cash flows for the year then ended in accordance with the prescribed requirements under the *Financial Accountability Act 2009*.

### Basis of Opinion

I conducted the audit in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the entity in accordance with the *Auditor-General Act 2009* and the ethical requirements of the Accounting Professional and Ethical Standards Board APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Responsibilities of the Board 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 requirements of the *Financial Accountability Act 2009* and its subordinate legislation, the *Financial and Performance Management Standard 2009*. These prescribed requirements include the Australian Accounting Standards and having regard to the minimum reporting requirements included in the *Financial Reporting Requirements for Queensland Government Agencies*. The Board's responsibility also includes such internal control as the Board [or insert equivalent] 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.

In preparing the financial report, the Board [or insert equivalent] is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted



in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

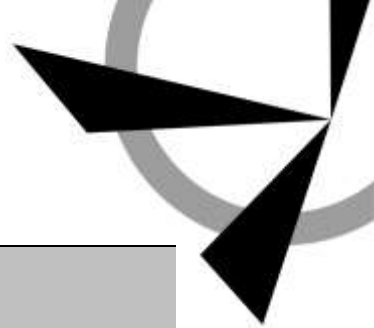
I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

PKF Brisbane Audit

Cameron Bradley  
Partner

Dated at Brisbane, 25 July 2019.





## Compliance checklist – annual report

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> <li>A letter of compliance from the accountable officer or statutory body to the relevant Minister(s)</li> </ul>	ARRs – section 7	2
Accessibility	<ul style="list-style-type: none"> <li>Table of contents</li> </ul>	ARRs – section 9.1	1
	<ul style="list-style-type: none"> <li>Glossary</li> </ul>		4
	<ul style="list-style-type: none"> <li>Public availability</li> </ul>	ARRs – section 9.2	42
	<ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>	Queensland Government Language Services Policy ARRs – section 9.3	1
	<ul style="list-style-type: none"> <li>Copyright notice</li> </ul>	Copyright Act 1968 ARRs – section 9.4	1
	<ul style="list-style-type: none"> <li>Information Licensing</li> </ul>	QGEA - Information Licensing ARRs – section 9.5	1
General Information	<ul style="list-style-type: none"> <li>Introductory Information</li> </ul>	ARRs – section 10.1	3-8
	<ul style="list-style-type: none"> <li>Agency role and main functions</li> </ul>	ARRs – section 10.2	6-8
	<ul style="list-style-type: none"> <li>Operating environment</li> </ul>	ARRs – section 10.3	8-14
Non-financial performance	<ul style="list-style-type: none"> <li>Government objectives for the community</li> </ul>	ARRs – section 11.1	14
	<ul style="list-style-type: none"> <li>Other whole-of-government plans / specific initiatives</li> </ul>	ARRs – section 11.2	3-16
	<ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>	ARRs – section 11.3	3-16
	<ul style="list-style-type: none"> <li>Agency service areas, and service standards</li> </ul>	ARRs – section 11.4	3-16
Financial performance	<ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>	ARRs – section 12.1	14
Governance – management and structure	<ul style="list-style-type: none"> <li>Organisational structure</li> </ul>	ARRs – section 13.1	5
	<ul style="list-style-type: none"> <li>Executive management</li> </ul>	ARRs – section 13.2	7
	<ul style="list-style-type: none"> <li>Government bodies</li> </ul>	ARRs – section 13.3	-
	<ul style="list-style-type: none"> <li>Public Sector Ethics Act 1994</li> </ul>	Public Sector Ethics Act 1994 (section 23 and Schedule) ARRs – section 13.4	15
	<ul style="list-style-type: none"> <li>Queensland public service values</li> </ul>	ARRs – section 13.5	-

Summary of requirement		Basis for requirement	Annual report reference
<b>Governance – risk management and accountability</b>	• <b>Risk management</b>	ARRs – section 14.1	15
	• <b>Audit committee</b>	ARRs – section 14.2	15
	• <b>Internal Audit</b>	ARRs – section 14.3	15
	• <b>External scrutiny</b>	ARRs – section 14.4	-
	• <b>Information systems and recordkeeping</b>	ARRs – section 14.5	16
<b>Governance – human resources</b>	• <b>Strategic workforce planning and performance</b>	ARRs – section 15.1	15
	• <b>Early retirement, redundancy and retrenchment</b>	Directive No.11/12 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	15
<b>Open Data</b>	• <b>Statement advising publication of information</b>	ARRs – section 16	15
	• <b>Consultancies</b>	ARRs – section 33.1	15
	• <b>Overseas travel</b>	ARRs – section 33.2	16
	• <b>Queensland Language Services Policy</b>	ARRs – section 33.3	-
<b>Financial statements</b>	• <b>Certification of financial statements</b>	FAA – section 62 FPMS – section 42, 43 and 50 ARRs – section 17.1	36
	• <b>Independent Auditors Report</b>	FAA – section 62 FPMS – section 50 ARRs – section 17.2	37

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

FPMS *Financial and Performance Management Standard 2009*

ARRs *Annual report requirements for Queensland Government agencies*



## CONTACTING THE BOARD

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