

ANNUAL REPORT

Community Services Industry (Portable Long Service Leave) Authority

21/22



www.qleave.qld.gov.au



PORTABLE
LONG SERVICE
LEAVE

Acknowledgement of Country

QLeave acknowledges the Traditional Owners of the lands from across Queensland and pays respect to Elders past, present and emerging as we meet and operate. QLeave is committed to being part of the reconciliation journey so we can work towards addressing the issues that prevent Aboriginal and Torres Strait Islander peoples from having the same opportunities as others.

Human rights commitment

QLeave will respect, protect and promote human rights in our decision-making and actions by building a culture that supports the *Human Rights Act 2019*.

About the annual report

The annual report is an important accountability document that reports the Authority's non-financial and financial performance. This annual report provides a record of achievements against QLeave's Strategic Plan 2021–25, the body that administers the *Community Services Industry (Portable Long Service Leave) Act 2020* on behalf of the Community Services Industry (Portable Long Service Leave) Authority.

OUR STRATEGIC GOVERNANCE

→ **OUR VISION** – We each lead and serve to secure long service leave for eligible workers of today and tomorrow.

→ **OUR PURPOSE** – We will honour the work of our members by administering the scheme responsibly, so their long service leave is secure and easily accessible and they receive equitable and consistent service.

→ **OUR VALUES** – Our values drive our actions and to support us in achieving our strategic priorities and goals, QLeave has adapted the following five Queensland Public Service values:

Customers first

We are fair and consistent, seek to understand and to make decisions for the long term

Empower people

We are all leaders, who thrive on learning and sharing knowledge

Unleash potential

We want to improve and deliver beyond the expectations of our stakeholders

Ideas into action

We challenge, try new things and seek different perspectives

Be courageous

We feel safe to be vulnerable, to speak up, to pursue opportunities and to fail.

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LETTER OF COMPLIANCE

16 September 2022

The Honourable Grace Grace MP
Minister for Education and Minister for Industrial Relations and Minister for Racing
PO Box 15033
CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2021–22 and financial statements for the Community Services Industry (Portable Long Service Leave) Authority.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*, and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements can be accessed at www.qleave.qld.gov.au.

This report is prepared on the basis of the current administrative arrangements for this agency applying for the whole of the 2021–22 financial year.

Yours sincerely



Glenys Fisher
CHAIRPERSON
Community Services Industry (Portable Long Service Leave) Authority

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ABOUT THE AUTHORITY

QLeave administers the portable long service leave scheme for the Community Services Industry (Portable Long Service Leave) Authority (the Authority), for workers and employers in Queensland's community services industry. For details of the annual mandatory reporting requirements for QLeave, refer to the QLeave – Building and Construction Industry (Portable Long Service Leave) Authority Annual Report 2021-22 at www.qleave.qld.gov.au.

The scheme operates through a statutory authority which is governed by a Board with expertise in governance, finance and risk, with members who represent workers, employers, and the Community Services industry.

Under the *Community Services Industry (Portable Long Service Leave) Act 2020*, workers can accrue long service leave entitlements based on their service to the industry rather than continuous service with a single employer. The portable long service leave scheme does not alter the entitlements of long-term employees but provides access for employees who, in the past, have not been able to accrue long service leave because of the nature of their work.

The scheme commenced on 1 January 2021 and is funded by an actuarially informed levy. Registered employers pay the levy of 1.35% on the ordinary wages of their eligible workers.

On 30 June 2022, the scheme had 107,205 workers and 1,143 employers registered. In the scheme's first full financial year in operation, we collected levies to the value of \$54.6 million. In 2021-22, \$739,953 for 1,054 claims were reimbursed to employers who paid long service leave to their workers.

During 2021-22, we continued to engage with peak bodies and associations to raise scheme awareness and address issues associated with the scheme's commencement. In addition, we have directly supported employers and workers to understand how portable long service leave works. As travel and event restrictions gradually eased, we started to engage face-to-face for the first time. In-person meetings and presentations, supported by online resources, grew our visibility and presence within the industry.

In 2021-22 we focused on effective service delivery so that workers had a positive early experience with the scheme. The online portal for the community services industry was launched in July 2021, allowing employers to fulfil their obligations online and workers to have visibility over their accruing entitlements. In addition, registered workers received their first annual long service leave statement from the scheme in September 2021. Issuing statements is a requirement under the Act and ensures that workers are advised of their end-of-financial-year long service leave accrual. Through this process, we provided guidance material about accessing the portal and the importance of keeping contact details up-to-date and checking their service record.

We would like to express our appreciation to the Minister, the Honourable Grace Grace MP, Minister for Education and Minister for Industrial Relations, and Minister for Racing, and the Queensland Government for continuing to ensure legislative provisions support long service leave benefits for the community services industry now and in the future.

We are also appreciative of the ongoing efforts and contributions of employees, management and board members. Particular thanks go to Ms Aimee McVeigh, who resigned from the Community Services Industry Board effective 30 June 2022; and Ms Helen Sharpley, former General Manager, who commenced initiatives that continue.

As we look towards 2022-23 and implementing our new Strategic Plan, our vision is focused making a positive difference for our industries – today, tomorrow and in the future. The Board and QLeave's management are committed to putting our people first, providing service with purpose, ensuring scheme sustainability and delivering functional and operational excellence.



QUEENSLAND GOVERNMENT'S OBJECTIVES FOR THE COMMUNITY

The Queensland Government's objectives for the community are built around the *Unite and Recover—Queensland's Economic Recovery Plan*.

QLeave on behalf of the scheme contributes to the following Queensland Government's objectives for the community:

- **safeguarding our health** - we safeguard workers' long service leave entitlements no matter how many employers they work for, to enable them to take planned leave for rest, recreation and health purposes
- **backing small business** - we administer long service leave on behalf of industry, enabling employers to get on with running their small business
- **backing our frontline workers** - we deliver frontline services state-wide to provide portable long service leave to industry workers.

STRATEGIC OBJECTIVES AND PERFORMANCE

Our Strategic Plan 2021–25 sets out our vision and includes the following strategic objectives, strategies and measures. We assessed our performance in meeting the objectives for 2021–22 by using the measures to indicate our levels of success and where further work on enhancing service delivery and building organisational sustainability will continue into 2022–23.

STRATEGIC OBJECTIVE 1: DELIVERING EFFICIENT, EFFECTIVE, VALUE-ADD SERVICES FOR ALL OUR MEMBERS

Strategies:

- being a responsive Government by delivering efficient, effective value-add services that make entitlements easily accessible for all members
- providing education on eligibility, liability and access to long service leave so small businesses can recover and thrive
- providing timely and consistent eligibility and liability decisions to industry stakeholders
- supporting our industries by seeking feedback to inform future efficiencies.

MEASURES	PERFORMANCE
→ New registrations exposing QLeave to the greatest risk in terms of scheme entitlements are assessed for eligibility at registration instead of at claim time	→ Implemented: Worker eligibility assessments are completed at the time of registration for 'high risk' worker types.
→ 100% of new registrations receive a welcome pack within three months of registering with QLeave	→ Implemented: All welcome packs for workers in the community services industry have been automated.

STRATEGIC OBJECTIVE 2: BUILDING ORGANISATIONAL SUSTAINABILITY

Strategies:

- creating an agile and flexible workforce that maintains service levels during peak periods and ensures succession management
- using data and behavioural approaches to improve compliance and engagement
- actively increasing the confidence of levy payers and employers in QLeave

MEASURES	PERFORMANCE
→ 25% of past employer and worker registrations which have the potential to cause significant risk to the scheme's sustainability are audited to ensure legislative compliance	→ In progress: High risk worker and employer types were audited as part of the Compliance Plan activities during 2022. An Audit pilot plan was completed for 100 randomly selected worker and employer registrations on QLeave's register which included the scheme, with the learnings to be applied for future compliance activities.
→ Register 58,000 workers with the community services industry portable long service leave scheme by 1 January 2022	→ Implemented: More than 100,000 workers were registered with the scheme at June 2022 (105,217 at 1 June 2022).

STRATEGIC OBJECTIVE 3: MAINTAINING A TRUSTWORTHY BRAND

Strategies:

- developing a culture of legislative compliance to ensure consistent service delivery, for a better customer and staff experience
- treating our data as an asset to be protected and valued
- acting ethically, fairly and equitably in all stakeholder interactions
- incorporating feedback loops that ensure stakeholder-valued outcomes are delivered

MEASURES	PERFORMANCE
→ Achieve ISMS attestation by 30 September 2021	→ Implemented: QLeave submitted the annual Information Security Management System (ISMS) attestation and evidence on 30 September 2021 to the Queensland Government Cyber Security Unit.
→ 80% of feedback received from stakeholder satisfaction surveys that suggests business improvements is actioned by 30 June 2022	→ In progress: A market research project commenced during 2021-22. A range of business improvements are expected in 2022-23 and intended for future implementation.



CLIENT SERVICE DELIVERY

We engage with workers, employers, and other stakeholders via multiple channels, and use these interactions to inform workers and employers about their obligations and entitlements.

The following table details our key metrics comparing results between 2020–21 and 2021–22.

PERFORMANCE MEASURES	2020–21	2021–22
Workers registered	69,929	107,205
Active workers	69,533	81,106
Employers registered	795	1,143
Number of claims paid to employers	15	1,054[#]
Value of claims paid to employers	\$3,557	\$739,953[#]
Number of claims paid to workers	\$0	\$0
Value of claims paid to workers	\$0	\$0
Levy revenue	\$21.8m	\$54.6m
Levy paid electronically	100%	100%

[#] Note: This number is higher as it reflects the scheme's first full financial year of operation.

QLeave recognises the importance of using data to support enhanced service delivery and organisational performance. To assist with this and maximising efficiencies, we focused on improving the delivery of our services provided through our contact centre.

QLeave used stakeholder feedback to improve service delivery, including enhancements to processes and system functionality for a better user experience.

During 2021–22, we received 3,885 inbound calls, in addition to email interactions. We continued to use our quality assurance program to ensure our scheme participants received accurate and efficient information.



COMPLIANCE REPORT

During 2021–22, we focused on helping the Community Services Industry understand their obligations. We met with employers in the sector; assisted workers to register and provided a range of information and education.

Now that the scheme has been operational for 18 months, it is appropriate for QLeave to ensure that there is a level playing field for those in the sector. As part of this, QLeave will develop a scheme-specific education, engagement, compliance and regulatory program of work that will be considered by the Board during 2022–23. A strong part of this program will be to increase registration of employers through engagement and education. We are using a data-driven and risk-based approach to understand the quantity of non-registered community services industry employers and will engage with employers through communication and site visits to achieve compliance. During 2021–22, a pilot program was undertaken using this approach, which resulted in attracting 4,635 new workers into the community services industry scheme. These results evidenced the need for developing a compliance and engagement plan which will be implemented in 2022–23.

ENGAGING WITH STAKEHOLDERS

During 2021–22, we engaged closely with industry stakeholders to continue raising scheme awareness and understanding. As a result, we achieved high levels of scheme compliance within the industry through our strong reputation and networks forged during the scheme's implementation.

During 2021–22, we focused our education efforts on supporting employers to meet their legislative obligations.

DATA-DRIVEN APPROACH

Continuing our data-driven approach throughout the 2021–22 financial year, we identified potential liable employers within the industry. The scheme has over 107,205 registered employers and more than 81,106 workers accruing portable long service leave. We will continue to identify liable employers in the 2022–23 financial year to ensure maximum compliance within the industry.

NEW ONLINE PORTAL

In July 2021, we launched a new online portal for employers and workers. QLeave supported employers and workers to transition to the portal with user guides and instructional videos published on our website and YouTube. The portal allows employers to complete their quarterly returns, pay their levy, claim reimbursement for long service leave, and manage their workers online. Likewise, workers can access their registration, see how they accrue entitlements and update their contact details online.

In September 2021, workers received their first long service leave statements from the scheme, which showed their first six months of service recorded to the end of the financial year. In a first for all the industries QLeave supports, statements were issued entirely through the portal with emails to workers providing supporting information about logging in.

DIGITAL ENGAGEMENT AND WEBSITE VISITS

We continued to use digital engagement tools to contact industry employers and workers. During 2021–22, we had over 6,000 views on our scheme YouTube videos. The QLeave website remains the primary communication channel for engaging with the industry, with over 52,000 visits to community services pages during the year.

SITE VISITS AND EVENT SPONSORSHIP

During 2021–22 we visited community services organisations to raise awareness and provide direct education and support to workers and employers. We also delivered presentations and webinars to stakeholders and scheme participants through our industry association networks.



FINANCIAL PERFORMANCE

The Authority has ended the financial year with a positive operating result, following the scheme's first full financial year in operation.

SUMMARY OF FINANCIAL PERFORMANCE AND POSITION

QLeave returned a net addition to fund of \$20.8 million and a balance sheet equity position of \$23.5 million during the 2021–22 financial year.

The total income of \$54.9 million was derived predominantly from portable long service leave levies of \$54.6 million.

The total expenditure of \$34 million, was mostly made up of the portable long service leave scheme benefits expense of \$31.9 million.

The statement of financial position reflects QLeave's sound financial status with a net asset position of \$23.5 million at the end of its first full financial year of the scheme. This indicates that QLeave has an appropriate level of assets to cover all liabilities including future claims. The scheme is now 148.8% funded.

INVESTMENT POWERS

In December 2021, the Board approved a diversified investment policy statement and requested the enabling of investment powers, by way of an amendment to the *Statutory Bodies Financial Arrangements Regulation 2019*, by the Queensland Governor in Council.

Thereafter, an investment fund portfolio will be setup with the Authority's Funds Manager, the Queensland Investment Corporation (QIC), during the 2022–23 financial year, where it is projected the scheme will commence receiving investment income, to further boost its financial position.

EXPLANATIONS OF SIGNIFICANT BUDGET VERSUS ACTUAL VARIANCES

Portable long service leave levies were ahead of budget by \$6.6 million due to higher than expected community services work hours.

Investment income is \$1.5 million behind budget due to cash from levies collected not being invested in QIC Funds; offset by income from bank interest ahead of budget by \$269,000.

The portable long service leave scheme benefits expense is under budget by \$8.1 million due a lower than expected increase to the provision for scheme benefits, as per the actuarial review finalised in May 2022.

ENTERPRISE RESOURCE PLANNING (ERP) SYSTEM UPGRADE

QLeave uses an ERP system to manage its accounting which supports the automation and streamlining of processes related to levies and finance.

QLeave commenced an ERP system upgrade project in 2021 to upgrade its current system, which only receives limited developer support.

QLeave successfully completed the implementation of the ERP system upgrade project phase 1 during the 2021–22 financial year, which went 'live' on 1 December 2021. It is planned that the ERP System upgrade project phase 2, the final phase, will be completed during the 2022–23 financial year, with an expected 'go-live' date on 1 November 2022.

As part of the ERP system upgrade project phase 2, QLeave will have the opportunity to implement enhancements to financial processes to embed better practice financial activities; and over the twelve months following implementation, work will commence to maximise the automation capability of the upgraded software and realise efficiencies.



ACTUARIAL REPORTING

A full actuarial assessment is performed every year to investigate the sufficiency of the Authority's funds and the adequacy of the rate of long service leave levy, to ensure the scheme's financial viability to perpetuity. QLeave's actuary is Mercer Consulting. Mercer Consulting works closely with QLeave's Funds Manager, QIC.

Mercer Consulting forecasts whether investment strategies will continue to generate sufficient funds to meet future commitments for long service leave payments and maintain the long-term sustainability of the scheme.

The purpose of the actuarial review finalised in May 2022 was to:

- examine the financial position of the scheme in relation to the long service leave entitlements accrued up to 30 June 2022
- determine the theoretical long term levy rate assuming that the scheme was neither in surplus or deficit
- recommend the future levy rate having regard to the financial position of the scheme and the funding objectives and risk preferences of the Board
- provide projections of the scheme's future financial position under a number of scenarios.

EXTERNAL AUDIT

The external audit function is undertaken by William Buck (Qld) as a contract auditor for the Queensland Audit Office (QAO). The external audit program and timetable are presented to the Board in April of each year for approval. Annually in August, the findings, recommendations and audited financial statements are presented to the Board for approval and subsequently to the QAO for certification.



INFORMATION TECHNOLOGY AND INNOVATION

QLeave's technology and information management systems are designed to meet our business needs by leveraging opportunities and innovation to provide greater business value. Our Information Communication and Technology (ICT) Strategic Plan sets the strategic imperative for our ongoing journey to become a digital-first organisation.

In building trust and maintaining business continuity, our technology must be reliable and secure to support our business and service delivery activities, and inform decisions. An enterprise approach to technology and information management solutions allows us to operate more cohesively and efficiently.

In 2021–22, we undertook the following ICT initiatives and activities to enable reliable and secure service delivery to scheme participants:

- finalised the Formation Community Services Customer Relationship Management projects
- migrated the QLeave website platform to Software as a Service (SaaS) cloud service.

In 2021–22 the following ICT initiatives and activities were undertaken in supporting QLeave's internal computing operating environment to enable continued service delivery:

- migrated the data centre to a hybrid on-site and Azure cloud data centre
- upgraded the existing Windows Virtual Desktop server environment to the new Azure Virtual Desktop environment to provide greater remote access capabilities
- decommissioned the Log 360 monitoring server, and established regular reporting from the Azure and Fortinet firewall to improve QLeave capabilities against cyber threats
- remediated cyber security risks and maintained information security integrity through ongoing vulnerability scanning, regular information alerts, and an ongoing 'phishing' training campaign for staff to raise awareness of cyber security risks
- developed business intelligence reporting dashboards, reporting metrics for organisational performance measures and the Board
- completed the QLeave Workforce Management System request for quote with the implementation scheduled to commence in financial year 2022–23.

The ICT environment at QLeave continues to evolve to achieve the goals outlined in our ICT and data strategies and roadmaps, to raise information security capabilities and awareness, provide data and analytics for decision-making, enable remote and mobile work, ensure business continuity, sustainability and consistent user experience.

During the 2021–22 mandatory annual reporting process, our General Manager attested to the appropriateness of information security risk management within QLeave, noting that appropriate assurance activities have been undertaken to inform this opinion and our information security risk position.

The ICT environment at QLeave continues to evolve to achieve the goals outlined in our ICT and data strategies and roadmaps by:

- raising information security capabilities and awareness
- providing data and analytics to inform evidence-based decision-making
- enabling remote and mobile work
- ensuring business continuity, sustainability and consistent user experience.

INFORMATION PRIVACY

QLeave is committed to protecting the personal information it holds in accordance with its obligations under the *Information Privacy Act 2009* (IP Act) and Principles. The IP Act regulates how all Queensland Government agencies and contracted service providers collect, store, use, and disclose personal information.



RECORDS MANAGEMENT

QLeave continued its commitment to quality information and records management. This included using technology to support sound decision-making, accountability, and compliance, and reducing reliance on paper records through automation and digitisation.

Our Information Systems Coordinator performs formal assignment of records management monitoring and advice. QLeave's management are advised weekly about the volume of records recorded in the electronic records management system, and improvement options for managing records. In addition, super users established within QLeave continue to communicate with and support staff about the agency's records management function and activities.

QLeave is committed to meeting its responsibilities under relevant legislation, Queensland State Archives policies, standards and guidelines and best practice methods as outlined in applicable International Standards. This is achieved through several policies, including:

- Records Management Policy
- Records Governance Policy
- Digitisation and Disposal Policy
- Digital Recordings and Images Policy
- Information Asset Custodian Policy.

An electronic document and records management system called Micro Focus Content Manager, is used by QLeave to manage and secure administrative records. We also use several business management systems to capture, secure and manage QLeave's information.

Disposal of records is conducted by using the current retention and disposal schedule authorised by the State Archivist and QLeave's approved process. The disposal record is captured by completing disposal approvals, compliance declarations, maintaining a disposal register and issuing a destruction certificate when carried out by a third party.

In 2021–22 the following initiatives and activities were undertaken:

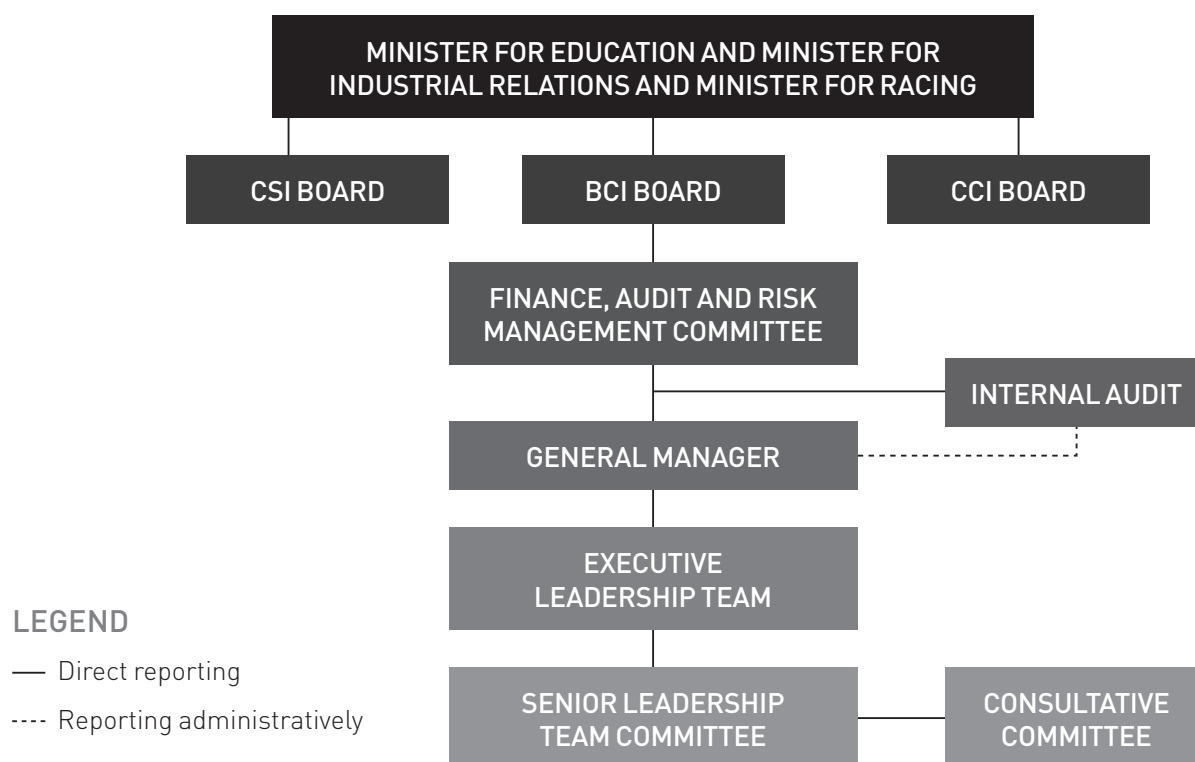
- continued education and engagement with staff regarding record-keeping obligations through the Content Manager Super Users Group
- commenced the Content Manager and Connex integration to automate the creation and reopening of folders
- conducted internal awareness training in records management for all staff to increase usage and acceptance of Content Manager for business documents and records
- created Access Control Groups with Content Manager to associate different levels of access privileges for increased security.

RECORDS MANAGEMENT FOR OTHER SCHEMES

QLeave administers the community services industry scheme using existing information and recordkeeping systems for electronic document and records management to achieve compliance with the *Public Records Act 2002*, and Records Governance Policy.

GOVERNANCE AND ACCOUNTABILITY

QLeave's governance arrangements as at 30 June 2022 are shown below.



THE BOARD

The Board is appointed by the Governor-in-Council. The Board reports to the Honourable Grace Grace MP, Minister for Education, Minister for Industrial Relations and Minister for Racing.

The Community Services Industry (Portable Long Service Leave) Scheme is administered by QLeave, on behalf of the Community Services Industry (Portable Long Service Leave) Authority (the 'Authority'). QLeave is reimbursed for the provision of its services to the Authority through an administration charges arrangement.

The role of the Board includes:

- determining the strategic direction and overseeing the annual review and development of the strategic plan
- ensuring, as far as possible, QLeave achieves and acts in accordance with its purpose and carries out its strategic priorities and objectives outlined in the strategic plan
- monitoring performance against strategic goals
- monitoring financial performance
- oversight of strategic risks management
- providing advice and recommendations to the Minister on issues affecting the provision of long service leave in the industry and the operation of the Act
- ensuring that QLeave performs its functions appropriately, effectively and efficiently.

The Board operates under the provisions of the Act, other governing legislation and within the scope of the Board Guidelines.



COMPOSITION OF THE BOARD

The Board is appointed for a term of three years and directors are eligible for re-appointment. The current Board's term commenced on 3 September 2020 and expires on 2 September 2023.

The Board consists of eight directors:

- the chairperson
- the deputy chairperson
- three directors representing employers in the community services industry
- three directors representing workers in the community services industry.

The person appointed as deputy chair must be appropriately qualified in at least one of the following areas: commerce, economics, finance and / or management.

The relationship between the Board and QLeave's executive management is one of direct, open communication and full disclosure of relevant information relating to QLeave's performance.

Board directors are selected for their depth of knowledge, expertise and experience in either finance and investment, law, corporate governance and/or the community services industry. The Board is proactive in identifying factors affecting the community services industry, with a view to achieving a balance between the interests of workers, employers, stakeholders and the long-term sustainability of the scheme.

Directors are encouraged to undertake professional development through the Australian Institute of Company Directors and other development avenues. Directors' professional development is focused on enhancing existing skills and ensuring the Board maintains the high standard required by best practice corporate governance frameworks.

The Board for the financial year 2021-22, comprised the following directors:

- **Chairperson:** Glenys Fisher
- **Deputy Chairperson:** Jennifer Cullen
- **Employer Representatives:** Belinda Drew, Carly Hanson, Aimee McVeigh (Aimee resigned 30 June 2022)
- **Worker Representatives:** Rebecca Girard, Justine Moran, Aaron Santelises.

FOCUS FOR THE BOARD 2021-22

The major challenges and activities for the Board for the 2021-22 financial year were to:

- ensure sufficient monitoring and mitigation of strategic and operational risks
- monitor QLeave's implementation of the scheme which commenced on 1 January 2021
- monitor stakeholder engagement activities undertaken by QLeave
- engage with the Queensland Investment Corporation (QIC) to develop an understanding of establishing an investment portfolio and consideration of an Investment Strategy
- monitor performance against the strategic plan
- ensure the Internal Audit Plan and associated frameworks appropriately monitor QLeave's internal controls so they remain effective and adequate in minimising risk
- ensure QLeave's management addresses any findings and recommendations of the internal and external audit functions in a timely manner
- monitor the actuarial position to ensure sufficient funds and adequacy of the levy rate
- endorse the annual budget prior to seeking Ministerial approval
- endorse the financial statements for Queensland Audit Office certification.



The Board attended a workshop to form a collective understanding of the Board's role in and responsibility for risk management and to ensure there was sufficient reporting for the Board to fulfil its statutory and governance obligations.

The Chair and the Chairs of the Building and Construction Industry (Portable Long Service Leave) Authority Board and the Contract Cleaning Industry (Portable Long Service Leave) Authority Board attended a workshop with an external consultant to discuss aligning the three Boards' position on risk management and to develop a risk appetite statement across the organisation.

The Board attended an investment workshop with representatives from QIC to develop an investment policy statement. An investment working group was formed to review the modelling outcomes and various investment allocation scenarios presented by QIC following the investment workshop.

REMUNERATION

The Board is classified as a Regulation, Administration and Advice – Level 3 category body under the *Remuneration Procedures for Part-Time Chairs and Members of Queensland Government Bodies*. Directors are remunerated per meeting attended.

BOARD PERFORMANCE ASSESSMENT

The Board directors undertake an annual Board performance evaluation to highlight the achievements throughout the year and identify opportunities for improvement. The evaluation is a structured self-assessment process that allows individual directors to review their performance. The evaluation outcomes are discussed in an in-camera session led by the Chair to identify strengths and development opportunities for board operations, review and measure QLeave's progress towards its goals, training requirements and open channels of communication.

BOARD MEETINGS

The Board met four times during 2021–22 and made one decision out of session.

BOARD SECRETARIAT

The Board Secretariat provides professional support services to the General Manager and Boards, including:

- arranging and scheduling Board meetings, setting agendas, circulating papers and reports, attending and minuting meetings
- ensuring that documents presented to the Boards are of a high standard to inform decision-making
- accurately recording Board considerations in correspondence and minutes and realise decisions and actions arising from Board and Committee meetings.

BOARD RECORDKEEPING

The minutes and documentation of each board meeting are recorded, and copies are provided to Queensland State Archives under the provision of the *Public Records Act 2002*.

DIRECTORS OF THE BOARD

The following are the profiles of the Directors of the Community Services Industry Board.

→ GLENYS FISHER, CHAIRPERSON

Glenys Fisher resigned from the Queensland Industrial Relations Commission in 2019 after more than 25 years in the role of Industrial Commissioner. During her tenure, she presided over many complex proceedings between employers, employees and unions. Glenys also undertook two pay equity inquiries at the direction of the State Government resulting in legislative amendments and also presided over three pay equity cases including one for community services workers.

Glenys has served on the boards of two education institutions, including a period as Chair of one, and a community services organisation.

Glenys holds academic qualifications in arts, law and industrial relations, is a Fellow of the Institute of Management and Leaders, and a graduate of the Company Directors course delivered by the Australian Institute of Company Directors.

→ JENNIFER CULLEN, DEPUTY CHAIRPERSON

Jennifer Cullen is Chief Executive Officer of Synapse Australia Limited and has extensive experience providing a comprehensive range of community-based services to support and benefit people with a disability.

Jennifer has been a member of the National Disability Insurance Scheme's Independent Advisory Council since 2013 and was a member of the National Disability Carers' Advisory Council from 2013 to 2020.

Jennifer is also an Adjunct Associate Professor of James Cook University and Griffith University. In 2020, Jennifer was appointed Doctor of the University, Griffith University.

Jennifer is a graduate of the Australian Institute of Company Directors.

→ AIMEE McVEIGH, EMPLOYER REPRESENTATIVE

Aimee McVeigh is Chief Executive Officer of Queensland Council of Social Service (QCOSS).

Aimee has significant experience as a community lawyer and human rights advocate. She has worked across private, government, and non-government sectors in Australia, the United States of America and the Philippines.

Aimee established Disability Law Queensland, founded and led the campaign for Queensland to introduce a Human Rights Act, and was a finalist for the 2019 Human Rights Medal from the Australian Human Rights Commission.

Aimee is a graduate of the Australian Institute of Company Directors.

Aimee resigned from the Board on 30 June 2022.

→ BELINDA DREW, EMPLOYER REPRESENTATIVE

Belinda Drew is Chief Executive Officer of Community Services Industry Alliance (CSIA).

In her current role, Belinda works in collaboration with community service organisations to support a sustainable and contemporary community services industry into the future.

Belinda has more than 20 years' experience in social purpose organisations. Her work spans service delivery, social policy, impact investment and organisational governance.

Belinda has developed a strong skillset in organisational management and strategic leadership and is committed to finding ways to contribute to fair and just communities across Queensland.

Belinda is also a director on several Boards, including the Chair of Social Enterprise Finance Australia.

Belinda is a graduate of the Australian Institute of Company Directors.

→ **CARLY HANSON, EMPLOYER REPRESENTATIVE**

Carly Hanson (LLB, BJus, GDipLegalPrac, GAICD) is the Sector Sustainability Coordinator for Community Legal Centres Queensland, the peak membership body for 33 independent, not-for-profit services providing free legal support across Queensland.

Carly supports the development of organisational capacity of member organisations, including quality improvement processes, training and innovative and collaborative projects to improve service delivery, governance and professional standards.

Carly has over 20 years' experience in the private and community legal sectors, and in the tertiary education sector, and is passionate about providing advocacy and holistic support to people experiencing vulnerability and disadvantage.

Carly is the Vice President of a Brisbane-based community organisation as well as chairing the Policy and Governance Sub-committee.

Carly is a graduate of the Australian Institute of Company Directors.

→ **JUSTINE MORAN, WORKER REPRESENTATIVE**

Justine Moran is the Development Coordinator and Social and Community Services Industry Lead at the Australian, Municipal, Administrative, Clerical and Services Union (The Services Union) Services and Northern Administrative Branch.

Justine has worked in the union movement for over 20 years and has extensive experience in developing campaigns to assist workers to realise their goals in the workplace.

Justine is a graduate of the Australian Institute of Company Directors.

→ **REBECCA GIRARD, WORKER REPRESENTATIVE**

Rebecca Girard is the Industrial Coordinator at the Australian, Municipal, Administrative, Clerical and Services Union (The Services Union) Services and Northern Administrative Branch.

Rebecca has over 15 years' experience working in the industrial relations sector and is skilled in the coordination of service delivery, managing stakeholder engagement and resolving complex industrial issues.

Rebecca is also a member of the CareSuper Board of Directors and has completed the Australian Institute of Superannuation Trustees (AIST) Trustee Director course. Rebecca has a solid understanding of governance and risk management.

Rebecca is a graduate of the Australian Institute of Company Directors.

→ **AARON SANTELISES, WORKER REPRESENTATIVE**

Aaron Santelises is a Board member for the Australian Retirement Trust and an Industrial Advocate and Legal Advisor for The Australian Workers' Union of Employees, Queensland. Aaron has a dual role in which he advocates for members from an array of industries such as community services and is responsible for the governance and compliance of the union.

Aaron has more than five years' experience in employment law and industrial relations through private law firms and the union movement. Aaron has also been a volunteer solicitor with Caxton Legal Centre since 2016 and has been a Committee Member of the Queensland Law Society's Industrial Law Committee since 2020.

Additionally, Aaron is an Infantry Lieutenant in the Army Reserves in which he has gained experience in risk management, leadership, working in a team and strategic planning.

Aaron is a graduate of the Australian Institute of Company Directors.



INTERNAL AUDIT

BDO undertakes QLeave's internal audit. The internal audit helps QLeave accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of systems of internal control.

BDO reviews QLeave's operations to assure the Board that QLeave's systems are effective, efficient and economical for the administration of portable long service leave schemes.

The internal audit program has adopted an integrated approach on the issues of governance, risk management and compliance. The focus of the program for 2021-22 included:

- fraud and corruption controls
- business impact analysis
- governance framework review
- delegations of authority
- controlled documents.

RISK MANAGEMENT COMMITTEE AND MANAGING RISKS

The Board and QLeave management strongly support an effective risk management culture that identifies and mitigates potential threats and opportunities impacting on meeting objectives to sustain the financial strength of QLeave. This is central to providing financial certainty to scheme participants, now and into the future.

QLeave manages risks by involving all business areas, which identify relevant risks and mitigation actions recorded in risk registers for implementation by the appropriate areas. These registers are reviewed by the Executive Leadership Team. The strategic risks are reviewed by the Finance, Audit and Risk Management Committee and the Boards and is a key input into the strategic planning cycle.

During 2021-22, QLeave continued to monitor fraud and corruption risks and implemented a number of controls to prevent fraud and corruption risks. QLeave's fraud and corruption risk management is supported by an issues management framework which includes an escalation and reporting mechanism to management. Monitoring of risks and issues were reviewed and then reported to the Board via the Finance, Audit and Risk Management Committee of the BCI Board.

During 2021-22, planning and resourcing efforts were undertaken to increase the focus on identifying risks and creating a stronger risk management-awareness culture. A consultant was engaged and developed a risk maturity roadmap to assist QLeave in planning risk management enhancements. QLeave will, through dedicated resourcing in 2022-23 concentrate on an enhanced enterprise risk management framework, increasing awareness and engagement, and streamlining risk review processes.





FINANCIAL STATEMENTS

**Community Services Industry
(Portable Long Service Leave) Authority**
For the Year Ended 30 June 2022

Community Services Industry (Portable Long Service Leave) Authority

Financial Statements

For the Year Ended 30 June 2022

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Community Services Industry (Portable Long Service Leave) Authority
Statement of Comprehensive Income
for the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000 (restated)
OPERATING RESULT			
Income from continuing operations			
Portable long service leave (PLSL) levies	B1-1	54,591	21,828
Interest		272	5
Total income from continuing operations		54,863	21,833
Expenses from continuing operations			
Supplies and services	B2-1	2,028	1,083
Impairment losses	B2-2	46	-
Portable long service leave (PLSL) scheme benefits	C4	31,940	18,104
Total expenses from continuing operations		34,014	19,187
Operating result from continuing operations		20,849	2,646
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME		20,849	2,646

The accompanying notes form part of these financial statements.

Community Services Industry (Portable Long Service Leave) Authority
Statement of Financial Position

as at 30 June 2022

	Note	2022 \$'000	2021 \$'000 (restated)
Current assets			
Cash and cash equivalents	C1	60,016	10,660
Receivables	C2	13,360	11,278
Total current assets		73,376	21,938
Total assets		73,376	21,938
Current liabilities			
Payables	C3	581	1,192
Provision for scheme benefits	C4	12,600	4,000
Total current liabilities		13,181	5,192
Non-current liabilities			
Provision for scheme benefits	C4	36,700	14,100
Total non-current liabilities		36,700	14,100
Total liabilities		49,881	19,292
Net assets		23,495	2,646
Equity			
Accumulated surplus		23,495	2,646
Total equity		23,495	2,646

The accompanying notes form part of these financial statements.

Community Services Industry (Portable Long Service Leave) Authority
Statement of Changes in Equity
for the year ended 30 June 2022

	Accumulated surplus \$'000
Balance at 1 July 2020	-
Total comprehensive income for the year originally reported	2,699
Net effect of changes in accounting policies / prior year adjustments (Note E3-1)	(53)
Restated balance at 30 June 2021*	<u>2,646</u>
Total comprehensive income for the year	20,849
Balance at 30 June 2022	<u><u>23,495</u></u>

** Details of balances restated from prior year adjustments are disclosed at Note E3-1*

The accompanying notes form part of these financial statements.

Community Services Industry (Portable Long Service Leave) Authority
Statement of Cash Flows

for the year ended 30 June 2022

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2022 \$'000	2021 \$'000
<i>Inflows:</i>			
Interest receipts		212	5
Portable long service leave (PLSL) levies		52,536	10,659
Other revenue		1	-
GST input tax credits from Australian Tax Office (ATO)		263	-
<i>Outflows:</i>			
Supplies and services		(2,712)	-
Portable long service leave		(713)	(4)
GST paid to suppliers		(231)	-
Net cash provided by operating activities	CF-1	49,356	10,660
Net increase in cash and cash equivalents		49,356	10,660
Cash and cash equivalents - opening balance		10,660	-
Cash and cash equivalents - closing balance	C1	60,016	10,660

The accompanying notes form part of these financial statements.

Community Services Industry (Portable Long Service Leave) Authority

Statement of Cash Flows

for the year ended 30 June 2022

NOTES TO THE STATEMENT OF CASH FLOWS

CF-1 Reconciliation of operating result to net cash provided by operating activities

	2022	2021
	\$'000	\$'000
Operating surplus/(deficit)	20,849	2,646
<i>Changes in assets and liabilities</i>		
Increase/(decrease) in PLSL scheme benefits provision	31,200	18,100
(Increase)/decrease in receivables	(2,082)	(11,278)
(Decrease)/increase in payables	(611)	1,192
Net cash provided by operating activities	49,356	10,660

Community Services Industry (Portable Long Service Leave) Authority

Notes to the Financial Statements

for the year ended 30 June 2022

SECTION 1

ABOUT THE AUTHORITY AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

The Community Services Industry (Portable Long Service Leave) Authority (Authority) was established under the *Community Services Industry (Portable Long Service Leave) Act 2020* from 22 June 2020. The entity did not trade between 22 June 2020 to 30 June 2020.

The principal place of business of the Authority is Unit 1, 62 Crockford Street, Northgate QLD 4013.

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The Authority has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019*.

These financial statements are general purpose financial statements and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations, other authoritative pronouncements and comply with the *Community Services Industry (Portable Long Service Leave) Act 2020*. In addition, the financial statements comply with Queensland Treasury's Financial Reporting Requirements for reporting periods beginning on or after 1 July 2021.

The financial statements are for the Authority as a single entity. With respect to compliance with Australian Accounting Standards and Interpretations, the Authority has applied those requirements applicable to not-for-profit entities, as the Authority is a not-for-profit statutory body which commenced operations on the 22 June 2020 following the assent of the *Community Services Industry (Portable Long Service Leave) Act 2020*.

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note E3.

A1-3 PRESENTATION DETAILS

Currency and rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

Comparatives

Comparative information reflects the audited 2020-21 financial statements and has been restated where necessary to be consistent with disclosures in the current reporting period.

Current/non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the statement of financial position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the Authority does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as non-current.

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Chair of the Authority's Board and the General Manager of QLeave at the date of signing the management certificate.

A1-5 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis in this financial report except for the following:

- Provisions expected to be settled 12 or more months after reporting date which are measured at their present value.

Historical cost

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

Community Services Industry (Portable Long Service Leave) Authority

Notes to the Financial Statements

for the year ended 30 June 2022

A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)

A1-5 BASIS OF MEASUREMENT (continued)

Fair value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique. Fair value is determined using one of the following three approaches:

- The *market approach* uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets, liabilities or a group of assets and liabilities, such as a business.
- The *cost approach* reflects the amount that would be required currently to replace the service capacity of an asset. This method includes the current replacement cost methodology.
- The *income approach* converts multiple future cash flow amounts to a single current (i.e. discounted) amount. When the income approach is used, the fair value measurement reflects current market expectations about those future amounts.

Where fair value is used, the fair value approach is disclosed.

Present value

Present value represents the present discounted value of the future net cash inflows that the item is expected to generate (in respect of assets) or the present discounted value of the future net cash outflows expected to settle (in respect of liabilities) in the normal course of business.

A2 AUTHORITY OBJECTIVES

The objective of the Authority is to administer a paid long service leave scheme for eligible workers within the community services industry in accordance with the *Community Services Industry (Portable Long Service Leave) Act 2020*.

The Authority is funded by a levy imposed on worker wages, currently 1.35%.

For the 2021-22 financial year, the Authority reported to the Minister for Education, Minister for Industrial Relations and Minister for Racing (Hon Grace Grace MP).

The Authority does not employ staff. The General Manager of the Authority is the person appointed as the General Manager of the Building and Construction Industry (Portable Long Service Leave) Authority (BCI or QLeave) and manages the business of the Authority. QLeave provides the Authority with the staff and administrative support services that it requires to carry out its functions. Costs shown in the statement of comprehensive income under supplies and services represents QLeave's fee for these services.

A3 LEGISLATION

Community Services Industry (Portable Long service Leave) Act 2020

The *Community Services Industry (Portable Long Service Leave) Act 2020*, received assent on the 22 June 2020. The provisions in the Act, not in italics, commenced upon assent, including the appointment of the Board of Directors by the Queensland Governor in Council on the 9 September 2020 for a three year term. The Board held its inaugural meeting on the 16 September 2020.

The italicised provisions in the Act relate to the actual portable long service leave scheme, which commenced on 1 January 2021 allowing sufficient time for employers and workers to prepare for the commencement of the scheme.

Community Services Industry (Portable Long Service Leave) Authority

Notes to the Financial Statements

for the year ended 30 June 2022

SECTION 2

NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 INCOME FROM LEVIES

	2022	2021
	\$'000	\$'000
Portable long service leave (PLSL) levies	<u>54,591</u>	<u>21,828</u>

Accounting policy - Income from levies

Revenue is recognised where it can be reliably measured and the entity has an unconditional right to receive it in the period to which it relates. Levy revenue applicable to the last quarter, April to June 2022, has been estimated and accrued based on levies recognised year to date and specifically the average of the quarter return periods, July 2021 to March 2022. Retrospective levies income is recognised when invoiced.

B2 EXPENSES

B2-1 SUPPLIES AND SERVICES

	2022	2021
	\$'000	\$'000
QLeave fees ⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾	2,025	1,083
Other expenses	3	-
Total	<u>2,028</u>	<u>1,083</u>

Accounting policy - Procurement

For a transaction to be classified as supplies and services, the value of goods and services received by the Authority must be approximately equal value to the value services.

QLeave fees

(1) The Authority, under agreement, pays to QLeave a fee for the administrative services that it requires to carry out its functions effectively and efficiently, including the collection of levies.

Audit fees

(2) The total audit fees quoted by the Queensland Audit Office relating to the external audit of the 2021-22 financial statements are estimated to be \$19,800 (2020-21: \$19,800). There are no non-audit services included in this amount. The audit fees are included in the QLeave fees.

Insurance premiums - QGIF

(3) The Authority's risks are insured through the Queensland Government Insurance Fund and premiums are paid on a risk assessment basis. In addition, the Authority pays premiums to WorkCover Queensland in respect of its obligations for Director compensation. The insurance premiums - QGIF are included in the QLeave fees.

Computer costs

(4) As a result of a voluntary change in accounting policy for configuration or customisation costs in a cloud computing arrangement, \$53,455 of an internally generated software work-in progress asset as at 1 July 2021 has been expensed through opening accumulated surplus, which required expensing this portion of the software acquisitions (including work-in-progress) cost reported in 2020-21; to supplies and services expenses.

B2-2 IMPAIRMENT LOSSES

	2022	2021
	\$'000	\$'000
Trade receivables	<u>46</u>	<u>-</u>

Accounting policy - Impairment

Impairment losses may arise on assets held by the Authority from time to time. Accounting for impairment losses is dependent upon the individual asset (or group of assets) subject to impairment.

The trade debtors loss allowance reflects the lifetime expected credit loss method and includes known doubtful debts.

Community Services Industry (Portable Long Service Leave) Authority

Notes to the Financial Statements

for the year ended 30 June 2022

**SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION**

C1 CASH AND CASH EQUIVALENTS

	2022 \$'000	2021 \$'000
Cash at bank	<u>60,016</u>	<u>10,660</u>

Accounting policy - Cash and cash equivalents

For the purpose of the statement of financial position and the statement of cash flow, cash assets include all cash and cheques receipted but not banked at 30 June as well as deposits at call with financial institutions.

C2 RECEIVABLES

	2022 \$'000	2021 \$'000
Trade debtors	1,235	255
Less: Loss allowance	<u>(46)</u>	<u>-</u>
	1,189	255
Accrued revenue*	12,096	10,914
GST input tax credits receivable	<u>75</u>	<u>108</u>
	12,171	11,022
Other debtors	-	1
Total	<u>13,360</u>	<u>11,278</u>

Accounting policy - Receivables

Receivables are measured at amortised cost which approximates their fair value at reporting date.

Trade debtors are recognised at the amounts due at the end of a return quarter. Settlement of these amounts is required within 14 days from the end of the quarter.

The collectability of receivables is assessed periodically with an allowance being made for impairment. All known bad debts were written off as at 30 June. The allowance for impairment is based on loss events in conjunction with current debtor monitoring and analysis.

The trade debtors loss allowance reflects the lifetime expected credit loss method and includes known doubtful debts.

* Includes the fourth quarter levy revenue accrual.

C3 PAYABLES

	2022 \$'000	2021 \$'000
Trade creditors	<u>581</u>	<u>1,192</u>

Accounting policy - Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, net of applicable trade and other discounts. Amounts owing are unsecured and generally settled on 30 day terms.

Community Services Industry (Portable Long Service Leave) Authority

Notes to the Financial Statements

for the year ended 30 June 2022

C4 PROVISION FOR SCHEME BENEFITS

	2022 \$'000	2021 \$'000
Current		
Provision for scheme benefits expected to be settled within 12 months	3,500	1,000
Provision for scheme benefits expected to be settled after 12 months	9,100	3,000
Total *	12,600	4,000
Non-current		
Provision for scheme benefits	36,700	14,100
Total	49,300	18,100
Movement in provisions		
Balance as at 1 July	18,100	-
Additional provision recognised	31,940	18,104
Reduction in provision from payments	(740)	(4)
Balance as at 30 June	49,300	18,100

Accounting policy - Provisions

Provisions are recorded when the Authority has a present obligation, either legal or constructive as a result of a past event. They are recognised at the amount expected at reporting date for which the obligation will be settled in a future period. Where the settlement of the obligation is expected after 12 or more months, the obligation is discounted to the present value using an appropriate discount rate.

Payments for long service leave claims are assessed and calculated in accordance with the Community Services Industry (Portable Long Service Leave) Act 2020 and Regulations.

Scheme eligible members as at 30 June were 107,205 (2020-21: 69,929).

* The total current provision of \$12.6 million (2020-21: \$4 million) represents the value for which the Authority does not have an unconditional right to defer settlement for at least 12 months. The Authority only expects to pay \$3.5 million (2020-21: \$1 million) over the next 12 months.

The liability has been recorded as both a current liability and a non-current liability in accordance with AASB 101 *Presentation of Financial Statements* and AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* whereby the current liability represents any amount of Scheme benefits liability for which the Authority does not have an unconditional right to defer settlement for at least 12 months after the reporting date.

Key Estimates and Judgements: Provision

The long service leave liability of the scheme was determined via actuarial assessment as required by the Community Services Industry (Portable Long Service Leave) Act 2020 at intervals of at least every two years to investigate the sufficiency of the Authority's funds and the adequacy of the rate of long service leave levy. The Authority ensures an independent actuarial assessment is undertaken in accordance with legislation.

Mercer Consulting (Australia) Pty Ltd was appointed by the Authority on 8 April 2021. The latest actuarial assessment of the scheme's liabilities by Mercer Consulting (Australia) Pty Ltd dated 4 May 2022 was prepared utilising 31 January 2022 worker data based on a number of theoretical and Board-approved assumptions.

The major assumptions used in the actuarial valuation of the scheme benefits were:

- The long-term investment return of 5.2% per annum net of management fees (2020-21: 3.8% per annum).
- The rate of wage increase of 2.5% per annum (2020-21: 2.5% per annum).
- The average weekly wage rate for long service leave claims of \$1,485.96 from 1 July 2022 (\$1,341.82 from 1 July 2021).

The provision has been discounted using a rate of 5.2% reflecting the long-term rate of return on the Authority's assets to determine the present value.

Community Services Industry (Portable Long Service Leave) Authority

Notes to the Financial Statements

for the year ended 30 June 2022

SECTION 4

NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

D1 FAIR VALUE MEASUREMENT

D1-1 ACCOUNTING POLICIES AND INPUTS FOR FAIR VALUES

What is fair value?

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued.

Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Significant unobservable inputs used by the Authority include, but are not limited to, subjective adjustments made to observable data to take account of the characteristics of the Authority's assets/liabilities, internal records of recent costs (and/or estimate of such costs) for assets' characteristics/functionality, and assessments of physical condition and remaining useful life. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

Fair value measurement hierarchy

All assets and liabilities of the Authority for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:

Level 1	represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets and liabilities;
Level 2	represents fair value measurements that are substantially derived from inputs (other than quoted prices included within level 1) that are observable, either directly or indirectly; and
Level 3	represents fair value measurements that are substantially derived from unobservable inputs.

D1-2 BASIS FOR FAIR VALUES OF ASSETS AND LIABILITIES

The Authority's holdings in financial assets at fair value through profit and loss is limited to unlisted unit trusts managed by QIC Limited. The fair value of these holdings was based on the unit price of the relevant trust at reporting date. The unit price is derived based on observable market data for underlying investments held by the trust. Accordingly, the Authority classifies these financial assets as level 2.

D2 FINANCIAL RISK DISCLOSURES

D2-1 FINANCIAL INSTRUMENT CATEGORIES

Financial assets and financial liabilities are recognised in the statement of financial position when the Authority becomes party to the contractual provisions of the financial instrument. The Authority has the following categories of financial assets and liabilities:

Category	Note	2022 \$'000	2021 \$'000
Financial assets			
Cash and cash equivalents	C1	60,016	10,660
Financial assets at amortised cost:			
Receivables	C2	13,360	11,278
Total financial assets		73,376	21,938
Financial liabilities			
Financial liabilities measured at amortised cost:			
Payables	C3	581	1,192
Total financial liabilities		581	1,192

No financial assets and financial liabilities have been offset and presented net in the statement of financial position.

Community Services Industry (Portable Long Service Leave) Authority

Notes to the Financial Statements

for the year ended 30 June 2022

D2 FINANCIAL RISK DISCLOSURES (continued)

D2-2 FINANCIAL RISK MANAGEMENT

(a) Risk exposure

The Authority's activities expose it to a variety of financial risks as set out in the following table:

Risk exposure	Definition	Exposure
Credit risk	The risk that the Authority may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The Authority is exposed to credit risk in respect of its receivables (Note C2).
Liquidity risk	The risk that the Authority may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	The Authority is exposed to liquidity risk in respect of its payables (Note C3) and payments for long service leave claims (Note C4).
Market risk	<i>Interest rate risk</i> is the risk that the fair value or future cash flows of the financial instrument will fluctuate because of changes in market interest rates. The Authority is not exposed to <i>price risk</i> or <i>currency risk</i> .	The Authority is exposed to interest rate risk through cash and cash equivalents (Note C1) which is subject to variable interest rates.

(b) Risk measurement and management strategies

The Authority measures risk exposure using a variety of methods as follows:

Risk exposure	Measurement method	Risk management strategies
Credit risk	Aging analysis	The Authority manages credit risk through the use of a <i>debtor management strategy</i> . This strategy ensures all funds owed are monitored on a timely basis. Exposure to credit risk is monitored on an ongoing basis.
Liquidity risk	Sensitivity analysis	The Authority manages liquidity risk through the use of a <i>liquidity management strategy</i> . This strategy aims to reduce the exposure to liquidity risk by ensuring the Authority has sufficient funds available to meet all obligations as they fall due.
Market risk	Interest rate sensitivity analysis	QLearn as the Authority's service provider, engaged an investment advisor to develop an investment strategy to support the investment objectives set by the Board. Subsequently, a diversified <i>Investment Policy Statement</i> has been setup during the 2021-22 financial year.

Community Services Industry (Portable Long Service Leave) Authority

Notes to the Financial Statements

for the year ended 30 June 2022

D2 FINANCIAL RISK DISCLOSURES (continued)

D2-3 CREDIT RISK DISCLOSURES

Credit risk management practices

The Authority typically considers a financial asset to be in default when it becomes 90 days past due. However, a financial asset can be in default before that point if information indicates that the Authority is unlikely to receive the outstanding amounts in full.

Credit risk exposure

The following table represents the Authority's maximum exposure to credit risk based on statutory amounts net of any allowances:

Category	Note	2022 \$'000	2021 \$'000
Financial assets			
Receivables	C2	13,360	11,278

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets. No collateral is held as security and there are no other credit enhancements relating to the Authority's receivables.

D2-4 LIQUIDITY RISK - CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

The following table sets out the liquidity risk of financial liabilities held by the Authority.

	2022				2021			
	Total \$'000	<1 year \$'000	1-5 years \$'000	>5 years \$'000	Total \$'000	<1 year \$'000	1-5 years \$'000	>5 years \$'000
Financial liabilities								
Payables	581	581	-	-	1,192	1,192	-	-

D3 CONTINGENCIES

As at 30 June 2022, there were no contingent assets or liabilities.

D4 EVENTS OCCURRING AFTER THE REPORTING DATE

There have been no events occurring after balance date which would materially affect the financial statements or disclosures.

D5 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

At the date of authorisation of the financial report, the expected impact of new and amended Australian Accounting Standards and Interpretations with future effective dates are either not applicable to the Authority's activities or have no material impact on the Authority.

Community Services Industry (Portable Long Service Leave) Authority

Notes to the Financial Statements

for the year ended 30 June 2022

SECTION 5

OTHER INFORMATION

E1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES

Details of key management personnel

The following details for non-Ministerial KMP reflect those positions that had authority and responsibility for planning, directing and controlling the activities of the Authority during 2021-22. Further information about these positions can be found in the body of the Annual report under the section relating to The Board.

Position	Position Responsibility
Board Director	Commercial policy and management of the Authority
General Manager	Management of the Authority under direction of the Board

The following persons held the position of Director during the year ended 30 June 2022.

Ms Glenys Fisher	Chair
Ms Jennifer Cullen	Deputy Chair
Ms Belinda Drew	Employer Representative - Community Services Industry Alliance
Ms Rebecca Girard	Worker Representative - The Services Union
Ms Carly Hanson	Employer Representative - Community Legal Centres Queensland
Ms Aimee McVeigh	Employer Representative - Queensland Council of Social Services
Ms Justine Moran	Worker Representative - The Services Union
Mr Aaron Santelises (appointed 26 August 2021)	Worker Representative - The Australian Workers Union

KMP remuneration policies

Board members remuneration is guided by the provisions of the 'Remuneration of Part-time Chairs and Members of Government Boards, Committees and Statutory Authorities' issued by the Department of Justice and Attorney-General Public Service Commission and paid in accordance with the remuneration assessment approved by Cabinet.

Remuneration expenses

The following disclosures focus on the expenses incurred by the Authority attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the statement of comprehensive income.

Short term employee expenses represent board attendance fees, paid following each meeting attended.

2021-22

Position	Short term employee expenses	Total
	Monetary expenses \$	\$
Ms Glenys Fisher	2,340	2,340
Ms Jennifer Cullen	1,800	1,800
Ms Belinda Drew	1,200	1,200
Ms Rebecca Girard	2,700	2,700
Ms Carly Hanson	2,100	2,100
Ms Aimee McVeigh	1,500	1,500
Ms Justine Moran	1,500	1,500
Mr Aaron Santelises (appointed 26 August 2021)	1,500	1,500
Total Remuneration	14,640	14,640

Community Services Industry (Portable Long Service Leave) Authority

Notes to the Financial Statements

for the year ended 30 June 2022

SECTION 5

OTHER INFORMATION

E1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

Remuneration expenses (continued)

2020-21

Position	Short term employee expenses	Total
	Monetary expenses \$	\$
Ms Glenys Fisher	1,560	1,560
Ms Jennifer Cullen	1,200	1,200
Ms Belinda Drew	1,200	1,200
Ms Rebecca Girard	1,200	1,200
Ms Carly Hanson	1,200	1,200
Ms Aimee McVeigh	900	900
Ms Justine Moran	1,200	1,200
Ms Shannon Young (resigned 10 February 2021)	600	600
Total Remuneration	9,060	9,060

Ms G Fisher and Ms J Cullen were paid directly for committee attendance. All other Directors were paid to their respective organisations.

Performance payments

No KMP remuneration packages provide for performance or bonus payments.

E2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to KMP

Apart from the details disclosed in these financial statements, no Director has entered into a material contract with the Authority.

The terms and conditions of any transaction with Directors and their related entities were no more favourable than those available, or which might reasonably be expected to be available, on similar transactions to non-Director related entities on an arm's length basis.

From time to time, particular Directors of the Authority may be required to comply with the Community Services *Industry (Portable Long Service Leave) Act 2020* in respect of payment of levies for their own business undertakings in community services work. The levying of these charges is on the same terms and conditions as those entered into by other liable parties.

Community Services Industry (Portable Long Service Leave) Authority

Notes to the Financial Statements

for the year ended 30 June 2022

E3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2021-22.

Accounting standards applied for the first time

As a new entity, all Australian Accounting Standards or Interpretations that apply to the Authority were adopted for the first time in 2021-22.

E3-1 CONFIGURATION OR CUSTOMISATION COSTS IN A CLOUD COMPUTING ARRANGEMENT

1. Summary of change in accounting policy

The Authority has voluntarily changed its accounting policy in 2021-22 after completing a full analysis of the Authority's previously capitalised software in response to the International Financial Reporting Interpretations Committee (IFRIC) agenda decision released in March 2021.

The Authority's new accounting policy now considers where the software code resides, whether it is identifiable and whether the Authority has the power to both obtain economic benefits from the software and restrict the access of others to those benefits. Configuration or customisation costs that do not qualify for recognition as an intangible asset are further assessed as to the appropriate timing of expense recognition, using the following criteria:

- Where the configuration or customisation is considered a distinct (i.e. separately identifiable) service from the subsequent access to the cloud software, the costs are expensed when the services are received.
- Where the configuration or customisation is not a distinct service from the Authority's right to access the software, the costs are expensed over the period of access on a straight-line basis. A prepayment asset is recognised when the payment is made upfront.

Any software that qualifies as an intangible asset is recognised and accounted for in accordance with the Authority's existing accounting policies on software assets.

The changes have been applied retrospectively with an adjustment of comparative opening balances at 1 July 2021.

2. Impact of changes

As a result of this voluntary change in accounting policy for configuration or customisation costs in a cloud computing arrangement, \$53,455 of an internally generated software work-in progress asset as at 1 July 2021 has been expensed through opening accumulated surplus, which required expensing this portion of the software acquisitions (including work-in-progress) cost reported in 2020-21; to supplies and services expenses (refer Note B2-1).

The net impacts are summarised in the table below.

Balances as at 1 July 2021	\$'000
Intangible assets	(53)
Accumulated surplus	(53)
Expenses for 2020-21	
Supplies and services	53
Cash outflows for 2020-21	
Supplies and services (outflows from operating activities)	53
Payments for intangibles (outflows from investing activities)	(53)

E4 TAXATION

The activities of the Authority are exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the Authority. GST credits receivable from, and GST payable to the ATO, are recognised (refer to Note C2).

The collection of levies is not subject to GST.

E5 CLIMATE RISK DISCLOSURE

The Authority has not identified any material climate related risks relevant to the financial report at the reporting date, however constantly monitors the emergence of such risks under the Queensland Government's Climate Transition Strategy.

Current Year Impacts

No adjustments to the carrying value of recorded assets or other adjustments to the amounts recorded in the financial statements were recognised during the financial year.

**COMMUNITY SERVICES INDUSTRY
(PORTABLE LONG SERVICE LEAVE) AUTHORITY**

Management Certificate
for the year ended 30 June 2022

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

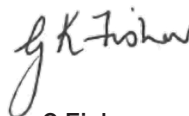
- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Community Services Industry (Portable Long Service Leave) Authority for the financial year ended 30 June 2022 and of the financial position of the Authority at the end of that year.

We acknowledge responsibility under section 7 and section 11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting year.



B Bassett
General Manager

24 August 2022



G Fisher
Chair

24 August 2022

INDEPENDENT AUDITOR'S REPORT

To the Board of the Community Services Industry (Portable Long Service Leave) Authority

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Community Services Industry (Portable Long Service Leave) Authority.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2022, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the certificates given by the Chair and the General Manager.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General 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 ethical requirements of the Accounting Professional and Ethical Standards Board's 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 and the *Auditor-General Auditing Standards*.

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 the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

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 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. This is not done for the purpose of expressing an opinion on the effectiveness of the entity's internal controls, but allows me to express an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the entity.
- Conclude on the appropriateness of the entity'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. I base my conclusions 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.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board 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.

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2022:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the entity's transactions and account balances to enable the preparation of a true and fair financial report.

mluwinga

25 August 2022

Martin Luwinga
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

APPENDIX 1: GLOSSARY

The meanings of the following acronyms and/or abbreviations used in this report are listed below.

AIST	Australian Institute of Superannuation Trustees
ATO	Australian Taxation Office
BCI	Building and Construction Industry (Portable Long Service Leave) Authority
BJus	Bachelor of Justice
CCI	Contract Cleaning Industry (Portable Long Service Leave) Authority
CSIA	Community Services Industry Alliance
ERP	Enterprise Resource Planning
FBT	Fringe Benefits Tax
GAICD	Graduate of the Australian Institute of Company Directors Course
GDipLegalPrac	Graduate Diploma in Legal Practice
GST	Goods and Services Tax
i.e.	that is
ICT	Information Communication and Technology
IFRIC	International Financial Reporting Interpretations Committee
IP	Information Privacy
ISMS	Information Security Management System
KMP	Key Management Personnel
LLB	Bachelor of Laws
MP	Member of Parliament
PLSL	Portable Long Service Leave
QAO	Queensland Audit Office
QCOSS	Queensland Council of Social Service
QIC	Queensland Investment Corporation
Qld	Queensland
SaaS	Software as a Service

INTERSTATE SCHEMES

AUSTRALIAN CAPITAL TERRITORY

Long Service Leave Authority

Unit 1, 28 Thynne Street

Bruce ACT 2617

Telephone: [02] 6247 3900

Email: community@actleave.act.gov.au

www.actleave.act.gov.au

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Level 1, 56-60 King Street

Bendigo VIC 3550

Telephone: 1800 517 158

Email: enquiries@plsa.vic.gov.au

www.vic.gov.au/portable-long-service

OPEN DATA

For 2021-22, QLeave had no expenditure to report on overseas travel. For information on the Queensland Language Services Policy and consultancies expenditure, this can be accessed at www.qld.gov.au/data.

PUBLIC AVAILABILITY

This annual report can be viewed online at www.qleave.qld.gov.au

Copies of this report are available from:

QLeave

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yoursay@qleave.qld.gov.au

ISSN 1837-0586

GOVERNMENT BODY

See additional information published on our website at www.qleave.qld.gov.au/about-us/corporate-publications.



INTERPRETER SERVICE STATEMENT

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) 3018 0333 and we will arrange an interpreter to effectively communicate the report to you.





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