

Accountability and risk management

External Scrutiny

A number of state bodies have been established by legislation to provide independent views and/or assurance of the government's performance. During 2022–23, the following state bodies examined the operations of QFES or other agencies with findings or issues requiring consideration by, or impacting on, QFES—Office of the Inspector-General Emergency Management (IGEM), Queensland Audit Office (QAO) and Crime and Corruption Commission (CCC).

Office of the Inspector-General Emergency Management

The Office of the IGEM provides assurance and advice to enhance Queensland's emergency management arrangements. The IGEM plays a key role in reviewing and assessing the effectiveness of QDMA, building emergency management capability and collaborative partnerships.

IGEM reports and the Queensland Government responses are accessible at www.igem.qld.gov.au

Information on IGEM reviews with recommendations requiring action by QFES released prior to 2022–23 is provided on page 52.

Review of Queensland's Disaster Management Arrangements (QDMA) Report 2: 2022–2023

On 26 October 2022, the Government released *Good Jobs and Better Fire and Emergency Services to Support Queensland's Great Lifestyle* in response to the *Independent Review of Queensland Fire and Emergency Services* (2 November 2021). On 14 December 2022, consistent with the recommendations of the Independent Review, the Government requested the IGEM conduct a review of QDMA to inform any changes to the arrangements, legislative reforms, or any updates to the State Disaster Management Plan.

The Review of QDMA was delivered to the Minister for Police and Corrective Services and Minister for Fire and Emergency Services on 28 April 2023. The review report makes 10 recommendations that draw together the components of PPRR as well as resilience under the QDMA. The Queensland Government accepted in principle all 10 review recommendations.

As at 30 June 2023, the RIT is considering the recommendations in detail and is working with relevant agencies including QFES to develop an implementation plan for reform activities consistent with the Emergency Services Reform.

South East Queensland Rainfall and Flooding February to March 2022 Review Report 1: 2022–2023

On 31 August 2022, the South East Queensland Rainfall and Flooding February to March 2022 Review was delivered to the Minister for Police and Corrective Services and Minister for Fire and Emergency Services. The review assessed the effectiveness of preparedness activities and the response to the South East Queensland Rainfall and Flooding Event of February to March 2022 by the Queensland Government, relevant local government agencies and other agencies engaged in response operations in the 23 Local Government Areas activated for Disaster Recovery Funding Arrangements. The review also addressed the timing and effectiveness of Emergency Alerts that were issued to warn the general community of the flooding event and the effectiveness of cooperation between all agencies engaged in response operations.

The review report contains 19 recommendations directed at the state and local government levels.

QFES is identified as the lead agency for 13 recommendations and a support agency for one local government recommendation. As at 30 June 2023, QFES has implemented four recommendations and is working to a series of action plans to support implementation of the remaining recommendations.

Crime and Corruption Commission

The CCC is an independent statutory body set up to combat and reduce the incidence of major crime and corruption in the public sector in Queensland. The CCC conducts audits to examine how agencies have responded to particular types of complaints about corruption and the robustness of their complaints management and corruption prevention frameworks. The CCC also undertakes audits aimed at controlling the risks of corruption.

CCC reports are accessible at: www.ccc.qld.gov.au

Influence and transparency in Queensland's public sector: Minimising the corruption risks associated with improper influence on government decisions January 2023

In this review, the CCC considered examples and patterns of lobbying influence, decision-making and transparency across both state and local government with a focus on identifying the corruption risks posed by certain influencing practices.

The CCC proposed seven reforms (recommendations) with one applicable to all public sector agencies including QFES relating to lobbying control frameworks.

QFES is considering the recommendation for implementation.

Queensland Audit Office

The QAO supports the role of the Auditor-General of Queensland in providing Parliament with an independent assessment of financial management and reporting, and performance activities of public sector entities.

QAO reports are accessible at: www.qao.qld.gov.au

Implementing machinery of government changes Report 17: 2022–23

This report provides insights into central agency leadership during machinery of government changes, analyses the change management practices of four departments that were significantly affected by machinery of government changes announced in November 2020, and assesses the effect that restructures have on departments' internal controls—their people, systems and processes.

QFES was not an audited entity.

The report provides seven recommendations with four recommendations applicable to QFES with the implementation of the Emergency Services Reform.

QFES is considering the recommendations for implementation.

State entities 2022 Report 11: 2022–23

Most public sector entities prepare annual financial statements. The Auditor-General is responsible for providing Parliament with an independent assurance of the financial management of public sector entities by auditing these financial statements.

The report summarises the QAO's assessment of the financial position, performance and assurance process of the Queensland Government, and the timeliness and quality of financial reporting by public sector entities for 2021–22.

QFES received an unmodified audit opinion with the legislative deadline achieved.

Managing workforce agility in the Queensland public sector Report 6: 2022–23

The audit examines the effectiveness of the Queensland public sector's workforce planning to support an agile and flexible workforce that can meet changing needs and government priorities.

QFES was an audited entity.

The report provides seven recommendations. Three recommendations are directed at all Queensland Government departments relating to ensuring strategic workforce planning is driven by leaders and integrated into organisational planning, the implementation of better strategies to address challenges and create a skilled workforce, and the move from traditional recruitment practices to contemporary talent acquisition approaches.

QFES has addressed the three recommendations.

Improving grants management Report 2: 2022–23

The report analyses the strengths and weaknesses of the internal controls (people, systems, and processes) used by a number of departments in managing their grant programs.

QFES was not an audited entity.

Four recommendations directed at all departments relating to enhancing grants management processes are being implemented by QFES.

Risk management

Risk management is an essential component in achieving QFES' vision and purpose as outlined in the department's strategic plan. QFES' risk management approach is in accordance with the obligations outlined in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*.

The QFES Risk Management Framework is based on the international standard ISO 31000:2018 *Risk management – Guidelines* and ensures that risk management is integrated with all management responsibilities, such as strategic and operational planning, decision-making processes, the management of fraud and corruption, and workplace health and safety. The framework also outlines the department's requirements and approach to managing risk to position QFES to achieve better outcomes for its staff, volunteers, partners and the community and to ensure the sustainability of the department.

Risk management continues to be embedded throughout QFES through regular risk discussions at

meetings of QFES' governance committees. This provides a heightened level of accountability and assurance that the risks are being managed with oversight by the department's ARCC. Additionally, risk-based decision-making discussions are aligned with the QFES risk appetite. QFES' executive involvement and assessment of the enterprise risks are achieved through quarterly risk reporting with an aim to conduct one enterprise risk deep dive at each ARCC meeting. The QFES enterprise risks are reviewed by the ELT every 12 months for consideration by ARCC and approval by the BoM.

QFES has an established Risk Management System to collate controls and report on risk at both an enterprise and operational level.

Internal Audit

In January 2023, QFES established its in-house internal audit function—an independent, objective assurance and consulting activity that will value and improve QFES operations. This function was previously provided by the QPS Internal Audit Unit under a portfolio service delivery model.

The QFES Internal Audit function works closely with business units to promote efficiency, operational quality, internal control enhancement and regulatory compliance, and help understand and manage current and emerging risks.

Internal Audit assists the BoM to achieve its goals and objectives by bringing a systematic, disciplined approach to improve risk management, controls and governance processes.

The department's Internal Audit Unit operates in accordance with an approved Internal Audit Charter as required under the *Financial and Performance Management Standard 2019*, which is reviewed and endorsed by ARCC annually. The Charter authorises appropriate access to all functions, records, property and personnel within the department as well as direct access to the Chair and independent members of the ARCC. All members of Internal Audit are obliged to apply and uphold the principles of integrity, objectivity, confidentiality and competency under The Institute of Internal Auditors' *Code of Ethics*.

Under its approved Charter, the Internal Audit function can undertake a series of review types including compliance, performance, financial management and information technology, to identify areas of risk and to improve outcomes. Systems are in place to ensure the effective, efficient and economic operation of the audit function. The Internal Audit Unit had due regard to the

Queensland Treasury *Audit Committee Guidelines Improving Accountability and Performance* (July 2020).

In accordance with the *Financial and Performance Management Standard 2019*, an annual internal audit plan and three-year strategic audit plan sets the direction of the unit. The QFES *Annual Internal Audit Plan 2022–23 and Strategic Internal Audit Plan 2023–26* was endorsed by the QFES ARCC and approved by the Commissioner in July 2022.

During 2022–23, seven internal audit reviews were finalised.

Other achievements for 2022–23 include:

- ✦ successfully reprioritised and executed the annual internal audit plan to ensure alignment with key and emerging risks and provided audit reports to the ARCC and BoM
- ✦ monitored and reported on the status of the implementation of internal and external (QAO and CCC) audit recommendations and business improvement opportunities to the ARCC and BoM
- ✦ supported management by providing advice on corporate governance and related issues including fraud and corruption prevention programs and risk management.

Information systems and recordkeeping

The QPS Information Management Unit operates and manages Information and recordkeeping systems to support a number of public safety agencies including QFES.

During the reporting period, the QPS Information Management Unit records management team:

- ◇ provided advice on recordkeeping and training in the use of the RecFind records management system, ensuring new users were made aware of, and understood, their broader recordkeeping responsibilities
- ◇ promoted effective digital recordkeeping governance including the provision of advice on technologies and concepts, and development of suitable approaches to facilitate continued progression to more efficient electronic information management practices
- ◇ provided ongoing digitisation of QFES Brisbane Region microfiche building fire safety plans and transition of these records to secure cloud-hosted storage, enabling QFES Community Safety, Building Fire Safety Officers to access these records remotely
- ◇ provided advice on approach and methodology, including technologies and concepts, for the digitisation of SES member files, to maximise efficiencies and enhance alignment with recordkeeping methodologies and compliance in line with policies and procedures set out within the whole-of-government recordkeeping governance framework
- ◇ provided ongoing disposal of records that have reached the required retention timeframe and are approved for destruction by the authorised QFES delegate, stored within commercial secondary storage facility, reducing overheads and meeting recordkeeping requirements
- ◇ created more than 1,000 electronic and hardcopy files and approximately 1,600 new archive boxes using the RecFind records management system for QFES business units.

Public records are kept for the periods specified in the general and core retention schedules and only destroyed once the owner agrees and approval is received from the authorised QFES nominee.

There were no known breaches of information security with respect to records managed within the RecFind records management system during the reporting period.

No transfers of public records to Queensland State Archives were made during the reporting period.

In addition, the QFES Information and Technology Directorate is undertaking the following initiatives to support improved information and records management:

- ◇ the Personally Identifiable Information (PII) Initiative which supports protective controls for managing PII across core QFES structured and unstructured systems. The initiative will reduce the risk profile associated with the capture, use, disclosure, storage and retention of PII
- ◇ development of an electronic Document and Records Management System (eDRMS) Business Case. An eDRMS will support the department's goal of building organisational information management capabilities and enable QFES to maximise the value of documents and records with consistent and timely capture and compliance management. The department anticipates a number of benefits from the new system, including improved accessibility, a reduction in duplication and information-sharing across the department. The eDRMS will also enhance life-cycle management of records by automating controls governing information security and disposal.

In 2022–23, the department completed a review and update of the policies that comprise the QFES Information Management Policy Framework. The policies define staff roles and responsibilities and are available on the QFES Gateway and communicated to new staff at the department's Corporate Induction Forum.

Information security attestation statement

QFES is committed to embedding strategic, consistent and structured enterprise-wide information security practices that align with the Queensland Government *Information security policy (IS18:2018)*. The policy requires that all agencies must implement an ISMS based on ISO 27001 Information security management systems. The function of an ISMS is to protect the confidentiality, integrity and availability of information.

Throughout 2022–23, QFES focused on maturing its ISMS and building on the progress achieved in previous years. Furthermore, the QFES ISMS was independently audited against the requirements of ISO 27001 Information security management systems. The findings provide the basis for the department to further mature the operation of the ISMS and enhance QFES information security practices. The audit findings will be addressed through the QFES ISMS Corrective Action and Improvements Register.

Additionally, the QFES ISMS complements the Frontline and Digital Division, QPS ISMS. ICT and cyber security services are provided to QFES by the QPS Frontline and Digital Division under a shared

services arrangement. The Frontline and Digital Division is operating a certified ISMS and the scope includes critical assets both physical, information and data.

In line with policy requirements, during the mandatory annual information security reporting process, the Commissioner attested to the appropriateness of the information security risk management within QFES. Formal notification will be provided to the Queensland Government Chief Information Security Officer by 30 September 2023 in accordance with IS18:2018, noting that appropriate assurance activities have been undertaken to inform this opinion and the department's information security risk position.