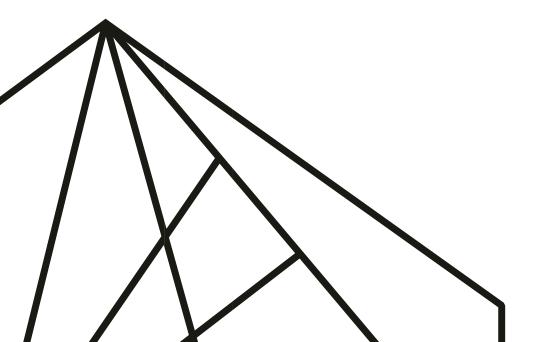


Board of Professional Engineers of Queensland Annual Report 2024-25





This annual report provides information about the performance of the Board of Professional Engineers of Queensland for the financial year ending 30 June 2025.

This annual report has been prepared for the Minister for Housing and Public Works and Minister for Youth to submit to Parliament. It has also been prepared for the information of stakeholders including the Commonwealth and local governments, industry and business associations, community groups, and staff.

The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty understanding this annual report, you can contact the Board on 07 3210 3100 or via email at admin@bpeq.qld.gov.au and an interpreter will be arranged to effectively communicate the report to you.



Further copies of this annual report can be obtained by calling 07 3210 3100, emailing admin@bpeq.qld.gov.au or by visiting http://www.bpeq.qld.gov.au.

© Board of Professional Engineers of Queensland 2025

Licence

This annual report is licensed by the Board of Professional Engineers of Queensland under a Creative Commons Attribution (CC BY) 4.0 International licence.



CC BY Licence Summary Statement

In essence, you are free to copy, communicate and adapt this annual report, as long as you attribute the work to the Board of Professional Engineers of Queensland.

To view a copy of this licence, visit http://creativecommons.org/licenses/by/4.0/

Attribution

Content from this annual report should be attributed as: Board of Professional Engineers of Queensland Annual Report 2024-25.

ISSN 2202-722X - Print

ISSN 2202-7238 - Online



Contents

Letter of compliance	5
Introduction	6
Who we are	6
PE Act and objectives	6
Registering engineers as RPEQs	6
Taking disciplinary action against RPEQs whose conduct falls below agreed standards	6
Investigating and prosecuting offences against the PE Act	7
Our vision	7
Our purpose	7
Our principles	7
2024-25 review and achievements	7
Chairperson's message	8
Registrar's report	9
Our Board	10
Board reporting	12
Risk and Audit Committee	13
Our team	15
Organisational structure	15
Strategic workforce planning and performance	15
Ethics and code of conduct	16
Performance and corporate governance	17
Board functions	17
How the Board protects the community	17
Contribution to Queensland Government objectives	17
Performance agreement and strategic direction	18
Strategic risks	20
Strategic opportunities	21
Delivering on our strategic priorities	21
Risk management	22
Operations	24
Registrations	24
Code of Practice for RPEQs	27



	Continuing professional development audits	28
	Complaints, investigations and disciplinary proceedings	28
	Engagement and communications	30
	Embedding human rights	35
	Information systems and recordkeeping	35
	Privacy and right to information	35
	Access to documents	36
	Open data and publication of information	36
	Consultancies	36
	Overseas travel	36
	Charter of Victims' Rights	37
	Information security attestation	37
	Compliments and Complaints	37
	Enquiries to BPEQ	37
	Internal audit	37
	External audit	37
Fina	ncial Performance Summary	38
Glos	ssary	39
Com	npliance checklist	40
Fina	incial Statements	43



Letter of compliance



5 September 2025

The Honourable Samuel O' Connor MP
Minister for Housing and Public Works and
Minister for Youth
GPO Box 5078
BRISBANE QLD 4001

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2024-25 and financial statements for the Board of Professional Engineers of Queensland.

I certify that this Annual Report complies with:

- the prescribed requirements of the Financial Accountability Act 2009 and the Financial and Performance Management Standard 2019; and
- the detailed requirements set out in the Annual Report Requirements for Queensland Government Agencies.

A checklist outlining the annual reporting requirements is provided at page 43 of this annual report.

Yours sincerely

Suzanne Burow Chairperson

Board of Professional Engineers of Queensland

T (07) 3210 3100 E admin@bpeq.qld.gov.au Level 06, 288 Edward Street BRISBANE QLD 4000 GPO Box 5216 BRISBANE QLD 4000 ABN 85 257 425 108

www.bpeq.qld.gov.au



Introduction

Who we are

The Board of Professional Engineers of Queensland (BPEQ) is the first engineering regulatory body established in Australia. Since 1930, Queensland has led the way in the regulation of the engineering profession. Owing to the foresight of University of Queensland Professor Roger Hawken, Queensland has had a regulatory scheme that protects the public and sets the standard of professional engineering nearly one hundred years.

Public safeguards and professional engineering standards are established through the *Professional Engineers Act 2002* (Qld) (PE Act). The original PE Act was passed in 1929 creating the registered professional engineer of Queensland (RPEQ) system. Any person providing a professional engineering service in or for Queensland must be a RPEQ (or directly supervised by a RPEQ), which is a legally protected title awarded to engineers who have been assessed as qualified and competent professionals. As at 30 June 2025, more than 24,000 engineers were registered as RPEQs.

BPEQ is an independent statutory body within the portfolio responsibilities of the Minister for Housing and Public Works and Minister for Youth (Minister). BPEQ is established under the PE Act and in turn administers the PE Act on behalf of Queensland Government.

The functions performed by BPEQ are:

- · to assess registration applications
- · to register engineers as RPEQs
- to conduct, or authorise, investigations about the professional conduct of RPEQs and contraventions of the PE Act
- to keep a register of RPEQs
- · to advise the Minister.

PE Act and objectives

The PE Act establishes BPEQ and provides for the RPEQ system.

The objectives of the PE Act are to:

- protect the public by ensuring professional engineering services are provided by a RPEQ in a professional and competent way
- maintain public confidence in the standard of services provided by RPEQs
- · uphold the standards of practice of RPEQs.

Registering engineers as RPEQs

RPEQ is a legally protected title and becoming a RPEQ is a formal recognition of an engineer's qualification and competency. To register as a RPEQ, engineers must meet strict eligibility requirements.

Taking disciplinary action against RPEQs whose conduct falls below agreed standards

Like other professions registered under law, RPEQs must meet and maintain high standards of technical practice and professional conduct. The PE Act provides a process for persons who are aggrieved by the conduct of a RPEQ to lodge a complaint about the RPEQ.



Investigating and prosecuting offences against the PE Act

The PE Act requires that only engineers who are registered as RPEQs are permitted to carry out professional engineering services in Queensland or for Queensland unless directly supervised by a RPEQ or working to a prescriptive standard. BPEQ can investigate and prosecute individuals for breaches of the PE Act, including practising while unregistered and claiming to be or misusing the protected title of RPEQ when not registered.

Our vision

Driving a higher standard of professionalism of engineers for a safer tomorrow.

Our purpose

To protect the public and maintain confidence in the profession by upholding the highest standard of engineering.

Our principles

- Professionalism we drive a high standard of professionalism and pursue opportunities to continuously improve
- Accountability we make informed and objective decisions in a transparent manner and we are accountable for our actions
- · Respect we are honest and ethical and treat everyone reasonably, equally and with respect
- Collaboration we work as a unified team to create effective outcomes and build relationships with our stakeholders

2024-25 review and achievements

July	September	October
Developed and debuted new presentation for engagement events, conferences and workshops	Partnered with Engineers Australia on engineering webinar with more than 500 attendees	Surpassed 22,000 RPEQs
December	January	February
Implemented electronic document and records management system	Commenced process for election of the RPEQ representative on the Board	Surpassed 23,000 RPEQs
March	April	May/June
Launched new Board website providing an improved user experience, better accessibility features and strengthened cyber-security functionality	Refreshed Intranet, improving team collaboration and information sharing	Board review of Strategic plan Surpassed 24,000 RPEQs



Chairperson's message

Queensland's growing economy and preparations for the Olympics is fuelling expansion in the engineering sector, and in the number of RPEQs. During the reporting period, the Board hit three new milestones in Queensland engineering registration. In 2024, the number of active RPEQs surpassed 22,000. That was followed by another record in February 2025, when active registrations climbed above 23,000, before ending the reporting period in June with more than 24,000 active RPEQs. I warmly welcome all our new RPEQs, and I thank RPEQs who renew their registration on-time every year.

The Board's 11 assessment entities are core partners in achieving our vision and successfully fulfilling our responsibilities under the PE Act. During the year, I have had the privilege of participating in events cosponsored with our assessment entities, including a registration webinar with more than 500 participants co-hosted by Engineers Australia (EA) and events with the Institute of Public Works Engineering Australasia Queensland and Northern Territory (IPWEAQ). These events are a wonderful opportunity to hear first-hand from engineers in different periods of their career journeys about their goals and challenges. I thank our assessment entity partners for their continued commitment and assistance.

In 2025, per regulation, BPEQ conducted an election for the Elected RPEQ representative on the Board. My sincere appreciation to the thousands of RPEQs who participated in the process by either nominating or voting. The outcome of the election result will be announced at the conclusion of the Queensland Government appointment process.

I also thank our current Board members for their continued dedication and service. To my Deputy chairperson and Academic representative Professor Maureen Hassall, your insights and expertise in risk management has been of great benefit to the Board. Maureen has led a renewal of the Board's Risk and Audit Committee. Through her efforts, the Board is improving our financial controls, records management and operational risk management processes.

To my fellow Board members, John Anderson, Suzanne Brown, Dr Emma Eriksson, Loren Hickey and Kirsty Smith thank you for your valuable contributions. The skills, knowledge and experience you bring directly advance the Board's purpose. Your insights are invaluable and drive better outcomes for RPEQs and our stakeholders.

I also acknowledge and thank Registrar Timea Steptoe for her continued dedication. The achievements and accomplishments highlighted in this Annual Report reflect Timea's leadership and commitment and the hard work and dedication of the professionals who support her and the Board's purpose.

Finally, to the thousands of engineers in Queensland and around the world who use the title RPEQ with pride, thank you for your continued dedication and commitment to upholding high standards in the engineering profession.

As all engineers know – real success is rarely achieved alone. Success is built through collaboration. Our success is no different – it is the result of a collective effort.

Suzanne Burow (RPEQ #19952)

Chairperson and Engineers Australia representative Board of Professional Engineers of Queensland



Registrar's report

Throughout the reporting period, BPEQ continued to chart steady progress implementing the Board's strategic direction and fulfilling its core purpose: protecting the public and maintaining confidence in the engineering profession.

By June 2025, the Board recorded more than 24,000 active RPEQs – a new record. This milestone was fuelled by more than 3,300 new engineers seeking registration, alongside a strong renewal rate, with more than 95% of existing RPEQs renewing their registration during the renewal period. As always, I extend my sincere thanks to every RPEQ for their continued commitment to driving high standards in their engineering practice.

Effective regulation relies on sound and comprehensive investigations. During the year, our Legal – Compliance and Investigations Unit (LCIU) completed and implemented a new investigations manual to guide the Board's investigative efforts. The manual outlines the steps, instructions, governance and procedures for conducting investigations. The LCIU also began refreshing our expert panel of engineers, specialists who bring their engineering knowledge to bear when the Board investigates and reviews complaints.

In March 2025, BPEQ launched a new website featuring an improved user interface, enhanced accessibility features, and stronger cyber security protections. I thank the RPEQs who provided the Board with feedback throughout the development process. I trust the website will help RPEQs and the public access information more easily and efficiently.

Improving governance remained a key focus throughout the reporting period. The Board approved new policies on records management, records disposal and information and communication technology (ICT) use and implemented a new electronic document and records management system (eDRMS). These measures strengthen the Board's information management practices and support compliance with best-practice industry standards.

Compliance assistance and outreach continued through our comprehensive communications and engagement program. Regional engagement was a principal objective throughout the year – with engagements throughout Queensland, including Townsville, Gladstone, Toowoomba, Bundaberg and Rockhampton.

As part of BPEQ's continued commitment to improved governance, we have enhanced internal efficiencies through a refinement of our policies, frameworks and operational processes. These improved efficiencies reduce regulatory burden on RPEQs and our stakeholders.

My thanks to Board Chairperson Suzanne Burow for her ongoing leadership. I also want to extend my appreciation to the members of the Board for their support and guidance during the year.

Finally, I am grateful to every team member for their contributions, hard work, professionalism, dedication and commitment to the Board's vision. Your knowledge and support make all the difference.

Timea Steptoe

Registrar

Board of Professional Engineers of Queensland



Our Board

The PE Act prescribes that the Board consists of seven members appointed by the Governor in Council. Six are nominated by the Minister and one is a RPEQ elected by their peers.

The nominated Board members must include:

- · one person (RPEQ) who is an academic head or representative of a school of engineering
- · one person (RPEQ) who is a representative of the Queensland division of Engineers Australia
- one person (RPEQ) who resides in and predominantly undertakes professional engineering services in regional Queensland
- one person who is a lawyer of at least 10 years' standing and has experience in the law relating to building and construction
- one person who has at least 10 years' experience as a construction contractor in the building and construction industry
- one person who is not a RPEQ to act as a representative of the community.

Suzanne Burow

Chairperson (appointed 30 May 2024) and Engineers Australia representative Appointment period: 18 August 2022 – 30 June 2025 (extended to 30 September 2025)

FIEAust, CPEng, NER, APEC Engineer, IntPE (Aus), GAICD, RPEQ #19952

Ms Suzanne Burow joined the Board in 2019 as the elected representative. In August 2022, she became Deputy Chairperson and Engineers Australia Representative. In May 2024, Ms Burow became the Chairperson. Ms Burow is a chartered and registered civil engineer with considerable experience as a practitioner in water resources engineering in various sectors across the industry. Ms Burow is currently a consulting engineer in the private sector and has served as President of the Queensland Division of Engineers Australia. Ms Burow also serves as a Director on the Gladstone Area Water Board, a Queensland Bulk Water Supply Authority located in Central Queensland.

Professor Maureen Hassall

Deputy chairperson (appointed 30 May 2024) and academic representative Appointment period: 18 August 2022 – 30 June 2025 (extended to 30 September 2025)

BEng, BSc (Psych), MBA, PhD, CEng, MIChemE, GAICD, RPEQ #21334

Professor Maureen Hassall joined the Board in 2019 as the Academic representative. In May 2024, she became the Deputy chairperson. She is a registered chemical engineer and has a PhD in cognitive systems engineering. Professor Hassall is a professor and director of the Minerals Industry Safety and Health Centre and the UQR!SK Initiative at The University of Queensland. Her research, teaching and consulting work focuses on using leading-edge systems thinking, technology, engineering and human factors approaches to deliver evidence-based innovations in risk management and process and systems safety. Professor Hassall's academic endeavours are informed by 30 years of working for and with resources, chemical, energy, manufacturing and major contracting companies in Australia, New Zealand and North America.

Dr Emma Eriksson

Elected RPEQ representative

Appointment period: 18 August 2022 - 30 June 2025 (extended to 30 September 2025)

BEng (Electronics), BIT, MSc, PhD, CPEng, RPEQ #9841

Appointed in August 2022, Dr Emma Eriksson is the Elected RPEQ representative. Dr Eriksson has experience in a wide array of industry fields including process control, electronics, electrical, programming, research and development and consulting engineering. Currently, Dr Eriksson operates an engineering



business that specialises in electrical, energy and renewable energy engineering with a deep involvement in design and commissioning of hybrid renewable energy plants and solar farms. Projects involve electrical coordination studies for low voltage and high voltage systems, power quality analysis, utility applications, design and sign-off of electrical infrastructure, switchboards, communications and commissioning.

Loren Hickey

Building and construction industry representative

Appointment period: 18 August 2022 - 30 June 2025 (extended to 30 September 2025)

BA (Leisure Management/Sports Management), MPRL, ADCN (Civil), GAICD

Ms Loren Hickey was appointed to the Board in August 2022 as the building and construction industry representative. Ms Hickey has 15 years of experience in the construction industry and is currently the General Manager, New Business and Strategy at McConnell Dowell, which delivers complex infrastructure projects throughout Australia. With degrees in construction majoring in civil engineering, management and public relations, Ms Hickey is a professional with experience across the civil infrastructure, building, rail, natural resources, energy and property development sectors throughout Australia.

John Anderson

Community representative

Appointment period: 30 May 2024 - 31 March 2027

GCSocSC(IL), BA (M&C), AD(CE), MAICD MAIGM AMICDA

Mr John Anderson was appointed to the Board in May 2024 as the community representative. Mr Anderson is a respected Aboriginal Elder, tertiary qualified with extensive board and leadership experience. He is Deputy Chair of the Queensland Building and Construction Board, and Chair of Coexistence Queensland. Additionally, Mr Anderson is a sole trader and Executive Director of Pi-CaTS Pty Ltd since 2005 following a 30-year career with Queensland Government including the then Queensland Transport and Main Roads, and the Rail and Ports Division of Queensland Transport throughout Central West, South West, and South East Queensland. Mr Anderson is a former Toowoomba-based Regional Manager (Cultural Heritage) of the then Department of Environment and Heritage. Mr Anderson is also a former Federal Council Member of the Australian Council of Trade Unions through his membership of the Community and Public Sector Trade Union (State Public Services Federation Queensland) and was active in the public sector trade union movement representing Indigenous worker rights locally, nationally, and internationally.

Suzanne Brown

Regional representative

Appointment period: 30 May 2024 - 31 March 2027

BEng (Civil) (Hons), RPEQ #06859

Ms Suzanne Brown was appointed to the Board in May 2024 as the regional representative. Ms Brown is a RPEQ who grew up and went to university in Rockhampton. She is now working for Bundaberg Regional Council. Prior to working for council, Ms Brown worked for the state government in the Department of Transport and Main Roads. Ms Brown has a particular interest in asset management, focusing on the rehabilitation of road and drainage infrastructure. Additionally, Ms Brown has an interest in rehabilitating heritage-listed bridges and is committed to providing sustainable solutions for public infrastructure.



Kirsty Smith

Legal representative

Appointment period: 30 May 2024 - 31 March 2027

LLB, GDLP, BCI(CreativeWrtg)

Ms Kirsty Smith was appointed to the Board in May 2024 as the legal representative. Ms Smith is a partner in Holding Redlich in the Construction, Infrastructure and Projects team, specialising in the resolution of disputes. She has more than 16 years of experience in litigation, expert determination, mediation and arbitration concerning a wide range of issues on construction projects that often lead to complex negotiations, disputes and settlements. Ms Smith works as part of a specialised team to successfully achieve objectives set by clients, including coordinating high-pressure adjudication proceedings and advising clients throughout the delivery of their projects. The successful outcomes she achieves for her clients are founded on her understanding and interest in the business strategies and goals of her clients and the projects they are undertaking, as well as her pragmatic approach to overcoming obstacles. She operates across all jurisdictions in Australia for contractors, consultants and principals, including government.

Board meetings

The Board met 10 times in 2024-25 to carry out its functions as described in the PE Act.

1. 24 July 2024

2. 28 August 2024

3. 25 September 2024

4. 23 October 2024

5. 20 November 2024

6. 11 December 2024

7. 5 February 2025

8. 2 April 2025

9. 23 May 2025

10. 23 May 2025 - Strategic plan review

Board reporting

Board of Professional Engineers of Queensland						
Act	Professional Engineers Act 2002					
Functions	 The PE Act sets out the Board's functions as follows: to assess applications made to it under the PE Act to register persons who are eligible for registration and issue certificates of registration to conduct, or authorise investigations about the professional conduct of RPEQs and contraventions of the PE Act to keep a register of RPEQs to advise the Minister 					
Achievements	 improved records and information management through updated policies and implementation of electronic document and records management system more than 24,000 active RPEQs launched new and improved BPEQ website Board review and continued progress implementing strategic plan 					



Financial reporting	Transactions of the entity are accounted for in the financial statements								
Remuneration									
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received (includes superannuation)				
Chairperson and Engineers Australia representative	Suzanne Burow	10	\$4,500 pa	N/A	\$5,074				
Deputy chairperson and academic representative	Maureen Hassall	7	\$3,500 pa	N/A	\$3,946				
Elected RPEQ representative	Emma Eriksson	6	\$3,500 pa	N/A	\$3,946				
Building and construction industry representative	Loren Hickey	9	\$3,500 pa	N/A	\$3,946				
Community representative	John Anderson	7	\$3,500 pa	N/A	\$4,280^				
Regional representative	Suzanne Brown	10	10 \$3,500 pa		\$4,280^				
Legal representative	Kirsty Smith	10	\$3,500 pa	N/A	\$3,946				
No. scheduled meet	tings/sessions	10 scheduled	meetings						
Total out of pocket e	expenses	\$29,419							

[^]Includes an additional payment to cover fees from the 2023-24 reporting period.

Risk and Audit Committee

The Risk and Audit Committee (RAC) was established in June 2022 to act as an independent advisory body reporting directly to the Board on accountability and audit related matters. During the reporting period, a revitalised RAC met three times under the leadership of Deputy chairperson and RAC Chair Professor Maureen Hassall. The role of the RAC is to provide independent assurance and assistance to the Board on:

- governance, performance management, risk, control and compliance frameworks
- the Board's responsibilities as prescribed in the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019* and other relevant legislation that applies to the Board.



The RAC consists of a minimum two permanent Board members (as described in section 82 of the PE Act) who have been appointed to the RAC based on skills and expertise. Two independent external members with extensive experience in governance and risk management activities have also been appointed to provide expert advice and opinions. During the reporting period, Andrew Seccombe, a former Chairperson and regional representative of the Board, was appointed to fill the second independent external member role.

During 2024-25, the RAC:

- provided an independent review of the organisation's reporting functions to ensure the integrity of budgeting and reporting
- · reviewed the organisational risk management framework
- · ensured internal control and risk management functions are operating effectively and reliably
- · engaged in environmental scanning to better understand and respond to organisational risks
- provided strong and effective oversight of the organisation's audit functions.

RAC members and meetings

The RAC met three times in 2024-25 to carry out its functions:

- 1. 22 January 2025
- 2. 7 May 2025
- 3. 11 June 2025

Position	Name	Eligible to attend	Attended	Fees \$ (gross annual remuneration) *
Deputy chairperson and academic representative	Maureen Hassall (RAC Chair)	3	3	N/A
Building and construction industry representative	Loren Hickey	3	2	N/A
External member	Andrew Seccombe	3	2	N/A
External member	Rick Dennis	3	3	\$1,800
Board Chair (Observer only)	Suzanne Burow	3	1	N/A

^{*} Board members are not paid additional remuneration as part of their RAC roles and responsibilities. The external members are paid remuneration for each meeting held and attended which is noted above and excludes GST.



Our team

Organisational structure

As at 30 June 2025

Office of the Registrar

Timea Steptoe

Registrar

Senior Advisor, People and Culture

Executive Support Officer

Communications and Engagement Unit	Registrations and Corporate Services	Legal – Complaints and Investigations	Legal – Governance and Registrations
Jeremy Bishop Communications and Engagement Manager Events and Customer Insights Coordinator Digital and Graphic Designer	Kaine Barton Corporate Services Manager Senior Registrations and Information Management Officer Registrations Officer Administration Officer Senior Finance Officer	Bahira Hadzic Principal Legal Officer Senior Legal Officer Case Manager Principal Investigator Senior Investigator Senior Investigator Investigator Investigator Officer	Carl Settgast Principal Lawyer Senior Legal Officer

Strategic workforce planning and performance

BPEQ maintains and manages staffing and resources to meet its statutory obligations.

As at 30 June 2025, BPEQ employed 21 staff (refer to organisational chart on page above). The full time equivalent (FTE) staff figure was 20.2. Two staff members (1.6 FTE) are engaged as public service employees by the Department of Housing and Public Works. All other staff are direct Board appointments and public sector employees as defined within Subdivision 2.12 of the *Public Sector Act 2022* (PSA).

Three staff members separated from the organisation by resignation in 2024-25. No redundancy, early retirement or retrenchment packages were paid during the period.

During 2024-25, BPEQ continued its commitment to attract and retain a skilled and capable workforce. Flexible work arrangements encourage staff and managers to have ongoing conversations that promote a culture of trust and open communication. BPEQ encourages a healthy work-life balance and provides employees with opportunities to work from home, flexible hours, accumulative time leave and time off in lieu.



In addition to the employment conditions as set out in the PSA, BPEQ has a suite of internal policies that set out employment conditions to all staff, including leave, workplace conduct, study and research assistance and workplace health, safety and wellbeing. During the reporting period, BPEQ continued to review, revise and refresh these policies as required. As policies were refreshed, additional training was provided to the team to ensure compliance and understanding.

BPEQ provides a budget for staff to complete development and training. Staff completed various training courses during the 2024-25 financial year, including:

- · legal continuing professional development
- engagement and communications continuing professional development
- · customer service
- · leadership and people management
- workplace health and safety
- · discrimination awareness
- · Code of Conduct for the Queensland Public Service
- · company directors training
- · fire safety and fire warden awareness
- · cyber security
- · record keeping and information management
- privacy of information.

Employee wellbeing and inclusion remain key organisational priorities, with a renewed focus on the employee assistance program (EAP) services and implementation of psychosocial hazards and sexual harassment prevention frameworks. Throughout the year, wellbeing and diversity, equity and inclusion topics were raised for awareness and discussion at various team events, including team meetings, on the BPEQ intranet site and via external webinar.

BPEQ maintained accreditation as a skilled workplace through Mental Health First Aid Australia.

Ethics and code of conduct

BPEQ, both Board members and staff, are expected to maintain the highest standards of conduct, integrity and accountability, reflecting the principles and values underlying good administration as expected by the public.

All BPEQ staff are bound by the *Public Sector Ethics Act 1994* (PSEA) and the work performance and personal conduct principles within the PSA. The Board formally adopted the Code of Conduct for the Queensland Public Service.

During the fiscal year, BPEQ provided training and education regarding the Code of Conduct and the PSEA as well as training on discrimination awareness, ethical behaviour and human rights.

In 2023, the Board and BPEQ team adopted, through a co-design engagement process four principles: professionalism, accountability, respect and collaboration. These principles guide how the organisation works with each other and our stakeholders. The principles work in tandem with Queensland Government values, the Code of Conduct and the PSEA to guide expectations of Board member and BPEQ employee behaviour and conduct. BPEQ is working to strongly embed these principles in all our day-to-day interactions and operations. The principles are listed in the BPEQ Strategic plan and were reconfirmed by the Board at the strategic planning session in May 2025.



Performance and corporate governance

Board functions

The PE Act sets out the Board's functions as follows:

- a. to assess applications made to it under the PE Act
- b. to register persons who are eligible for registration and issue certificates of registration
- to conduct, or authorise investigations about the professional conduct of RPEQs and contraventions
 of the PE Act
- d. to keep the Register
- e. to advise the Minister about:
 - eligibility requirements for persons applying for registration, or renewal or restoration of registration
 - ii. the suitability of assessment schemes for approval and
 - iii. the operation of the PE Act in its application to the practice of engineering
- f. to review the eligibility requirements mentioned in paragraph (e)(i)
- g. to perform other functions given to the Board under the PE Act or another Act
- h. to perform a function incidental to a function mentioned in paragraphs (a) to (g) above.

In performing its functions, the Board is required to act independently, impartially, and in the public interest. The Minister may give the Board a written direction about the performance of its functions or exercise of its powers if satisfied that it is necessary to give a direction in the public interest.

How the Board protects the community

Professional engineers are responsible for the design, construction, production, operation and maintenance of essential infrastructure, products and services used every day. As such, professional engineers contribute significantly to public health and safety and fundamentally impact the way people live and work.

The RPEQ system allows only qualified and competent persons to carry out professional engineering services, therefore minimising the potential for substandard, unsafe engineering practices and reduces risks to public health and safety.

The Board is empowered to investigate the conduct of RPEQs and take disciplinary action. It can also investigate suspected offences against the Act and take legal action where appropriate. Persons aggrieved by the conduct of an RPEQ in carrying out professional engineering services, can make a complaint with the Board. Additionally, the public can notify the Board of persons suspected of committing offences against the Act.

Contribution to Queensland Government objectives

The Board's objectives and strategies support several Queensland Government objectives for the community:

- · A better lifestyle through a stronger economy
- · A plan for Queensland's future.

BPEQ supports these objectives by:

 promoting the value of registration and ensuring only qualified engineers are registered, protecting the safety of both people and the environment and driving innovation and industry growth in Queensland



- encouraging and supporting the delivery of infrastructure projects across Queensland
- promoting professional standards in engineering and helping to build a workforce that can deliver the state's long-term plan for the future
- · enhancing our governance and decision-making processes.

Performance agreement and strategic direction

The Board is required to enter into a Performance agreement with the Minister. The Performance agreement sets out BPEQ's strategic direction for the current financial year and the two succeeding financial years and follows the strategic priorities set forth in the BPEQ Strategic plan.

The Performance agreement for 2024-25, approved by the Minister, committed BPEQ to the following:

- 1. Drive a high standard of professionalism in engineering
 - a. Maintain a high standard of engineering in and for Queensland
 - actively promote the benefits of registration across all sectors and successfully manage the registration, annual renewal and restoration processes
 - review and implement process and policy changes to more effectively manage the Board's operations including assessment schemes and impacts of interstate registration schemes
 - b. Deliver strong regulatory responses
 - maintain public confidence in the professional standards of registered professional engineers through:
 - the continued implementation and review of the Code of Practice (providing guidance about appropriate professional conduct and practice expected of RPEQs by their peers and the community)
 - ii. the undertaking of an annual continuing professional development (CPD) audit to ensure RPEQs maintain competency
 - iii. undertaking disciplinary, compliance and enforcement actions
 - Respond to current issues that impact on engineering in and for Queensland and the operations
 of the Board
 - proactively monitor global and national trends which may impact the profession and/or the Board
 - work closely with the Department of Housing and Public Works to identify areas for potential improvements to the regulatory and legislative frameworks for professional engineering services
- 2. Provide leadership through collaborative engagement
 - a. Create, maintain and improve partnerships with our strategic stakeholders
 - b. Provide effective communications and engagement channels to increase the number of RPEQs
 - continue implementation Board Communications and Stakeholder Engagement Strategy to further improve the Board's effectiveness and quality of service and assist stakeholders with compliance with the Act
 - continue to strengthen and optimise relationships with key partners and stakeholders
 including Government (including active participation in the Ministerial Construction Council
 and its subcommittees), peak bodies, universities, assessment entities, other regulators,
 RPEQs and industry to provide more responsive and effective services
 - c. Collaborate with our stakeholders to address emerging issues
 - consider and work with our stakeholders to manage emerging issues, challenges and opportunities facing the profession and/or the Board
 - work in collaboration with the Department of Housing and Public Works on the delivery of various government priorities which may impact the profession or the Board



- 3. Maintain strong corporate governance
 - a. Embed best practice policies, procedures, and processes to ensure alignment with the Queensland Government legislative framework
 - effectively manage Board governance and associated activities including Board meetings and Risk and Audit Committee meetings
 - effectively manage and further improve internal controls and systems to ensure the effective and efficient operations of the Board
 - b. Attract, engage, and invest in a professional, diverse and capable workforce
 - finalise and implement a Board Human Resources Strategy taking into account the *Public Sector Act 2022* requirements and other contemporary resourcing matters including diversity and inclusion, employee engagement and wellbeing initiatives
 - · manage reported complaints, concerns of fraud and integrity in a timely and effective manner
 - c. Optimise organisational performance as a professional, effective, and accountable regulator
 - effectively perform the Board's responsibilities under the Act
 - ensure clear, consistent and transparent decision-making processes are maintained when fulfilling the Board's responsibilities
 - identify and implement operational efficiencies to ensure the Board operates effectively and sustainably

The BPEQ Strategic plan, effective from July 2024, commits the Board to three distinct strategic objectives, sets out strategies to achieve these objectives and defines various key performance indicators to measure the success of the strategies.

The following table lays out the strategic objectives, strategies and key performance indicators from the BPEQ Strategic plan. The table also includes progress towards achieving these key performance indicators.

Strategic objectives	Strat	egies	Key performance indicators	
Drive a high standard	1	Maintain a high standard of engineering in and for Queensland	1	Review of the Board's continuing registration requirements
of professionalism in engineering				In progress
	2	Deliver strong regulatory responses	2	Percentage of complaints finalised by the Board
				Achieved
	3	Respond to current issues that impact on engineering in and for Queensland and the operations of the Board	3	Percentage of external policies and resources reviewed and published Achieved



2 Leadership through collaborative engagement	1	Create, maintain and improve strategic stakeholders	1	Number of proactive engagements with our strategic and primary stakeholders Achieved
	2	Provide effective communications and engagement channels to increase the number of RPEQs	2	Percentage increase in engagement via various communication channels Achieved
	3	Collaborate with our stakeholders to address emerging issues	3	Percentage of annual RPEQ engagement surveys completed
				To commence during 2025-26
3 Strong corporate governance	1	Embed best practice policies, procedures, and processes to ensure alignment with the Queensland Government legislative framework	1	Percentage of internal plans, policies and resources reviewed and maintained Achieved
	2	Attract, engage, and invest in a professional, diverse and capable workforce	2	Percentage of annual employee engagement surveys completed To commence during 2025-26
	3	Optimise organisational performance as a professional, effective, and accountable regulator	3	Percentage of member attendance at Board meetings In progress

Strategic risks

1	Insufficient engagement – ensure we build strong, collaborative stakeholder relationships to enable us to drive a high standard of professionalism in engineering; adapt to emerging innovations and challenges; and keep pace with change
2	Lack of capability, capacity and culture – invest in our staff and organisational capability and maintain government accountability through strong corporate governance to deliver effective outcomes for the public and our registrants
3	Failure to consider safety and wellbeing – provide a healthy and safe work environment that considers all aspects of wellbeing of our people
4	Ineffective business practices, systems and cyber security – adopt fit for purpose policies, processes and procedures and build capability to ensure secure and effective business practices and systems



Strategic opportunities

1	Strategic engagement – build and maintain strategic relationships that drive a high standard of engineering
2	Organisational resilience – implement policies and procedures that develop organisational resilience and position the Board to effectively respond to and manage emerging issues and external factors
3	Queensland's growing economy – lead effective communications and engagement that increase the number of RPEQs as Queensland's economy grows
4	Analytics and insights – utilise digital solutions to improve our systems and deliver more responsive and effective services to our stakeholders and registrants

Delivering on our strategic priorities

Strategic objective one: drive a high standard of professionalism in engineering

Through our prosecution, processing and investigation of complaints under the PE Act, BPEQ continues to drive a high level of professionalism in engineering. To improve and strengthen our investigative procedures, BPEQ implemented a new investigations manual. The manual outlines the steps, instructions, governance and procedures for conducting investigations.

As part of our investigative process, BPEQ may seek expert advice from engineering experts. These specialist experts bring their engineering knowledge and training to bear in investigations and provide the Board with expert reports. The Board has commenced a refresh of its panel of engineering experts, who may be utilised during investigative proceedings. During the initial market sounding, more than 150 entities responded.

During the reporting period, the Board received 57 complaints and carried forward 42 complaints from the previous year. BPEQ commenced eight investigations and carried forward 14 investigations from the previous year.

Additionally, the Board continues to review our external policies and procedures reducing red tape and regulatory burdens on engineers and the public.

Strategic objective two: leadership through collaborative engagement

During the reporting period, BPEQ continued to implement the Board approved communications and stakeholder engagement strategy steering BPEQ's comprehensive communications and stakeholder engagement efforts.

In March, BPEQ launched a new website. The new website improves and enhances the user experience of engineers and the public, better conforms to web accessibility standards and strengthens cyber security protocols.

Engagement through social media continues to increase, with nearly 8,000 members of the public now following the Board on LinkedIn.



Collaboration with our stakeholders, the public and engineers is an integral component in delivering the Board's purpose. During the reporting period, the Board's extensive engagement program of presentations, webinars, networking events and individual stakeholder meetings continued. Engagement with regional Queensland was a strategic focus of the program, with events in Toowoomba, Gladstone, Rockhampton, Bundaberg, Townsville, and the Gold Coast. In tandem with these in-person events, the Board participated in a suite of webinars, partnering with our assessment entities and other stakeholders to reach thousands worldwide.

Strategic objective three: strong corporate governance

BPEQ has continued a thorough review of our internal plans, policies and resources to better operationalise our performance and deliver results for our stakeholders and registrants. Additionally, a key performance area of our efforts during the reporting period was effective record-keeping and information management. During the year, the Board rolled out an electronic document and records management system. Implementation of this system will significantly strengthen organisational controls by ensuring secure, consistent, and compliant management of information and records.

BPEQ's investment in our people to build organisational capacity and capability continues. Implementation of a human resources strategy is well underway. As part of the strategy, BPEQ developed a sexual harassment prevention plan and psychosocial code of practice risk assessment plan to manage psychosocial hazards in the workplace.

A training program was implemented to enhance staff skills in customer service and improve service delivery to our stakeholders. BPEQ has also initiated significant investment in staff capability and training through staff development courses in a variety of areas, including business administration, applied law, engagement and corporate governance.

Risk management

Through the implemented Risk Management Policy and Risk Management Framework, the Board is committed to being a risk capable organisation where:

- sound risk management is seen as integral to the performance of the Board
- the management of risk is embedded within the Board's business processes, governance and accountability arrangements, planning, performance management and reporting processes.

BPEQ has established a risk management program consistent with the principles set out in *AS/NZS ISO 31000:2018*. BPEQ has continued to focus on improving its commitment to risk identification, mitigation and management.

BPEQ fosters a risk aware culture to:

- inform decision making
- enhance business operations
- increase stakeholder confidence in the Board's performance
- minimise negative outcomes including fraud and corruption or workplace injuries.

BPEQ seeks to identify and mitigate risks through a variety of functions and risk treatments including the RAC, financial controls, BPEQ's efforts on cyber security, records management, our operational risk process management and our ongoing review of both internal and external policies and procedures.

During the reporting period, BPEQ implemented its consolidated Financial Management Practice Manual. The manual develops and documents appropriate systems of internal control, assists with keeping funds and accounts in compliance with prescribed requirements, and sets forth planning and budgeting protocols and the preparation of annual audited financial statements and reports. The manual includes accounting policies and practices required for responsible financial administration at BPEQ.



In December 2024, the Board approved the revised RAC Charter and work program. The charter documents the objectives, responsibilities, composition and administration of the RAC. The RAC met three times during the reporting period. Governance frameworks, performance management, compliance and internal controls, strategic risk management and budgetary reviews are ongoing priorities of the RAC.

The Board regularly reviews its regulatory functions and internal governance procedures to mitigate risks associated with governance by ensuring Board members and BPEQ staff understand their roles and act in an ethical and professional way.

Environmental scans assist the Board in understanding external and internal risks and identifying emerging foci quickly and effectively.

BPEQ shares information and collaborates with other engineering regulators to reduce risk by identifying and reporting individuals who breach legislative obligations. BPEQ has participated in multiple engineering regulatory meetings with assessments entities and engineering regulators, as well as individual collaborations with engineering regulators from other states and territories.

BPEQ makes recommendations to the Minister for the approval, renewal or variation of assessment schemes. The ongoing management and compliance of these schemes remains a priority area to ensure applications meet the suitability requirements of the PE Act and to foster more consistency across the approved assessment entities.

Professional engineers who hold registration in another jurisdiction may apply for registration in Queensland under mutual recognition (MR). More information on the mutual recognition can be found on the BPEQ website. The Board continues to review applications for MR on a case-by-case basis.



Operations

BPEQ carries out a range of services for the profession and the public, consistent with its functions under the PE Act.

Registrations

A core role of BPEQ is to register engineers to practise professional engineering. An engineer being a RPEQ demonstrates their qualification and competence.

Engineers are entitled to registration only if:

- they hold a relevant Washington Accord recognised engineering degree or an academic qualification that has been assessed by an accredited authority under the Washington Accord 1989 to assess qualifications as equivalent
- they have demonstrated experience in their chosen area/s (discipline) of engineering at a minimum four years post-graduation
- BPEQ considers them to be a fit and proper person to practise as a RPEQ.

There are two categories of registration: practising and non-practising:

- Practising RPEQs are permitted to carry out professional engineering services in their area of
 engineering and competence without restriction.
- The non-practising category was created for RPEQs who are retired or on a career break (e.g. parental leave). Non-practising RPEQs are not permitted to carry out professional engineering services but can keep their RPEQ status.

Before applying for RPEQ status with BPEQ, engineers must have their qualification and competence assessed. The assessment is done by professional engineering entities (approved by the Minister) on behalf of BPEQ.

These assessment entities are:

- Australasian Institute of Mining and Metallurgy (AusIMM)
- Australian Institute of Refrigeration, Air Conditioning and Heating (AIRAH)
- · Chartered Institution of Building Services Engineers (CIBSE)
- · Engineers Australia (EA)
- · Institute of Civil Infrastructure Australia (ICI)
- Institution of Chemical Engineers (IChemE)
- Institution of Civil Engineers (ICE)
- Institution of Structural Engineers (IStructE)
- Institute of Public Works Engineering Australasia (Queensland and Northern Territory Division) (IPWEAQ)
- Professionals Australia (PA)
- Royal Institution of Naval Architects (RINA).



Registration figures

	2021-22	2022-23	2023-24	2024-25
New registrations	1,690	2,030	3,025	3,301
Restorations	720	679	370	266
Disqualified / cancelled	(2)	(0)	(0)	(0)
Retired / resigned / expired / deceased	(1,401)	(1,577)	(1,179)	(1,165)
Non-practising RPEQs	540	566	586	640
Practising RPEQs	17,732	18,837	21,033	23,381
Total number of practising and non-practising RPEQs (as at 30 June)	18,272	19,403	21,619	24,021

RPEQs are registered in an area/s of engineering related to their qualification and competency. As at 30 June 2025, RPEQs were registered in the following areas:

Area of engineering ¹	RPI	EQs
Area or engineering	Practising	Non-practising
Aeronautical	35	2
Aerospace	313	8
Agricultural	14	3
Biomedical	45	3
Building services	288	7
Chemical	1,079	37
Civil	8,893	254
Computer systems	25	0
Electrical	4,872	121
Environmental	382	23
Fire	15	0
Fire safety	241	5
Geotechnical	424	4
Geotechnical (Mining)	152	7
Geotechnical / Geological	4	0

¹ The figures for RPEQs by area of engineering are greater than the total number of RPEQs because some RPEQs hold registration in more than one area of engineering.



Heritage and conservation	2	0
Information technology and telecommunications	111	4
Information, telecommunications and electronics	1,002	27
Inspection of amusement rides and devices	20	0
Management	1,116	34
Marine	2	0
Mechanical	4,561	139
Mechatronics	86	0
Metallurgical	77	5
Mining	255	12
Naval architecture	53	3
Oil and gas pipeline	7	0
Petroleum	234	10
Pressure equipment design verification	22	2
Structural	3,477	65

The PE Act applies for any professional engineering service carried out in or for Queensland and BPEQ registered several thousand engineers from interstate and overseas, not just Queensland. The table below outlines where current RPEQs reside.

Queensland	62.70%
New South Wales	14.00%
Victoria	11.58%
Western Australia	4.00%
South Australia	3.05%
Australian Capital Territory	0.70%
Tasmania	0.60%
Northern Territory	0.27%
Overseas	3.10%



Code of Practice for RPEQs

The Code of Practice is developed by BPEQ to provide guidance to RPEQs about appropriate professional conduct and practice expected of them by their peers and the community. The Board reviewed and finalised the current Code of Practice, which commenced on 29 October 2021.

The Code of Practice principles meet the heightened expectations of the community on engineers and professionals in general by requiring that RPEQs maintain good professional relationships with peers and clients, work within the limits of their expertise, conduct themselves in a professional, safe and courteous way, act with honesty and integrity and understand and comply with standards of practice and legal requirements. A review of the Code of Practice is currently underway.

Specifically, key principles of the Code of Practice are:

1. Professional conduct	1.1 Registered professional engineers maintain a professional relationship with their colleagues and professional peers
	1.2 Registered professional engineers work within the limits of their professional expertise
	1.3 Registered professional engineers treat all their stakeholders with courtesy and dignity
	Registered professional engineers maintain a professional relationship with clients
	1.5 Registered professional engineers demonstrate good record keeping and confidentiality
	1.6 Registered professional engineers maintain a focus on health and safety
2. Personal conduct	2.1 Registered professional engineers are positive role models within the profession and in the community in general
	Registered professional engineers respect the rule of law and provide a positive example in the performance of their professional obligations
	Registered professional engineers will act with honesty and integrity and will not exploit their position for personal or financial gain
	Registered professional engineers must avoid all conflicts of interest between their personal and professional activities
	2.5 Registered professional engineers act with discretion and maintain confidentiality in all their professional dealings with
3. Professional expertise	Registered professional engineers are true professionals and set and maintain high standards
	Registered professional engineers are aware of the legal requirements that pertain to their profession



Continuing professional development audits

Under the Board's Continuing Registration Requirements (CRR) Policy, RPEQs are required to undertake 150 hours of continuing professional development (CPD) over three years to meet continuing registration requirements set out in the PE Act and demonstrate continued competency and eligibility for registration. The CRR Policy states that all RPEQs should be regularly audited.

If a RPEQ is registered with an assessment entity for participation in the CPD requirements of an assessment scheme, the Board's requirements are taken to be met by complying with the continuing registration requirements of the approved assessment scheme. BPEQ only audits those RPEQs who are not part of an assessment scheme. The large majority of RPEQs are registered with an assessment entity for CPD. The assessment entities are required to conduct their own audits of their RPEQ members and report the results to the Board.

For the 2024-25 financial year, through a contractual arrangement, EA is conducting CPD audits on behalf of BPEQ.

Complaints, investigations and disciplinary proceedings

BPEQ has a regulatory function which encompasses two separate legal avenues for investigating and penalising RPEQs whose conduct falls below the expected standards of practise and persons who do not comply with the PE Act. These two avenues are often described as 'discipline,' which concerns the conduct of RPEQs, and 'compliance,' which concerns offences against the PE Act.

During the 2024-25 financial year, BPEQ received various complaints about the conduct of RPEQs and suspected contraventions of the PE Act. BPEQ considers all complaints seriously and may investigate the conduct of RPEQs or suspected offences against the PE Act.

Managing complaints and investigations is complex and requires both forensic and expert opinion to finalise appropriately.

Complaints and notifications

	Carried forward from previous FY/s	Received 2024-25	Dismissed without investigations 2024-25	Investigations finalised 2024-25	Pending/not completed
Disciplinary	38	35	35	3	35
Compliance	4	22	14	1	11
Total	42	57	49	4	46

During the 2024-25 financial year, the Board received 35 complaints about the conduct of RPEQs and 22 compliance notifications about possible offences in breach of the PE Act. The Board also considered 38 complaints and four notifications under the PE Act which were carried forward from previous financial years.



Investigations

	Carried forward from previous FY/s	Commenced 2024-25	Completed 2024-25	Pending / not completed
Disciplinary	13	5	3	15
Compliance	1	3	1	3
Total	14	8	4	18

During the 2024-25 financial year, the Board commenced five disciplinary investigations and three compliance investigations, bringing the total investigations commenced to eight investigations. The Board continued 13 disciplinary and one compliance investigation from the previous financial year.

Of the three disciplinary matters investigated, the Board decided to take no further action on all three matters. Of the one compliance matter which was investigated, the Board decided to take no further action. The 18 disciplinary and compliance investigations which were not completed remain at various stages of investigation.

Disciplinary proceedings and prosecutions

	Carried forward from previous FY/s	Commenced 2024-25	Completed 2024-25	Pending / not completed
Disciplinary	0	0	0	0
Compliance	0	0	0	0
Total	0	0	0	0

During the 2024-25 financial year, no disciplinary or compliance prosecutions were commenced.

Queensland Civil and Administrative Tribunal review of Board's decisions

	Carried forward from previous FY/s	Commenced 2024-25	Completed 2024-25	Pending / not completed
Disciplinary	2	0	1	1
Compliance	0	0	0	0
Total	2	0	1	1

During the 2024-25 financial year, two Queensland Civil and Administrative Tribunal reviews of Board decisions were carried forward from the previous financial year. One matter was withdrawn by the applicant and one matter is still ongoing.

During the 2024-25 financial year, zero Queensland Civil and Administrative Tribunal review of Board decision was commenced.



Penalty Infringement Notices

	Issued 2024-25
Compliance	0
Total	0

Engagement and communications

Guided by the strategic objectives set by the Board through the communications and stakeholder engagement strategy, BPEQ delivers a comprehensive communications and engagement program.

To safeguard the public and uphold trust in the engineering profession, BPEQ recognises the need to:

- strengthen compliance with the Act through easy to access information and events
- · encourage engineers practising in or for Queensland to register as RPEQs
- educate the community about the importance of using RPEQs and the role BPEQ plays in protecting the community
- build effective, transparent, and professional relationships with our key stakeholders.

BPEQ utilises its website, print materials, and social media to disseminate important information to engineers, RPEQs, stakeholders and the community.

During 2024-25, BPEQ surpassed 7,900 followers on LinkedIn. BPEQ's quarterly newsletter, BPEQ Pulse continues to exceed industry engagement rates. BPEQ's popular webinar series continued, and the Board partnered with assessment entities on similar webinars reaching a broader and global audience.

In March 2025, the new BPEQ website was launched featuring improvements to overall user experience, accessibility upgrades, and strengthened cyber security protocols.

The 2024-25 BPEQ engagement calendar is provided in the table below and gives a snapshot of engagement activities throughout the year.

Month	Event type and location	Stakeholder type	Company / organisation
July	Presentation Brisbane	Local government	Brisbane City Council
	Presentation Brisbane	State government	Transport and Main Roads (TMR)
	Forum and Presentation Townsville	Assessment entity	EA
	Meeting Ipswich (online)	Local government	Ipswich City Council
	Meeting Brisbane (online)	Assessment entity	IPWEAQ
	Seminar Rockhampton (online)	University	Central Queensland University
	Meeting Brisbane (online)	Private industry	Omnii
	Presentation Ipswich	Local government	Ipswich City Council



	Networking event Brisbane	University	University of Queensland (UQ) – Biomedical Engineering Society (BMES)
	Webinar Brisbane (online)	State government	BPEQ
August	Seminar Wollongong (online)	University	University of Wollongong
	Meeting Brisbane (online)	State government	Trade and Investment Queensland
	Workshop Toowoomba	Local government Assessment entity	Toowoomba Regional Council and EA
	Presentation Brisbane	Private industry	Omnii
	Careers festival Brisbane	University	UQ - Engineering Undergraduate Society
	Webinar Brisbane (online)	Assessment entity	EA
	Networking event Brisbane	Assessment entity	AusIMM Southern Queensland Student Chapter
	Networking event Brisbane	University	Queensland University of Technology (QUT) – Gender Equity Makes Sense (GEMS)
	Networking event Brisbane	Assessment entity	AusIMM
	Conference Brisbane	State government	TMR – Engineering, Innovations and Smart Technology Forum
	Presentation Brisbane	Private industry	Arup
	Webinar Brisbane (online)	Assessment entity	AusIMM
	Meeting Brisbane	State government	Department
	Networking event Townsville (online)	University	James Cook University (JCU) Engineering Industry Night
	Networking event Brisbane	University	UQ and QUT Biomedical Industry Research
	Meeting Brisbane	Assessment entity	AusIMM
	Meeting Brisbane (online)	Local government	Local Government Association of Queensland (LGAQ)
September	Presentation Brisbane	Assessment entity	AusIMM New Leaders Summit
	Presentation Brisbane	State government	QBuild



Conference Sydney	Assessment entity	AusIMM Future of Mining Conference
Presentation Brisbane	State government	QBuild
Webinar Brisbane (online)	Assessment entity	EA
Networking event Brisbane	University	UQ Mechatronics and Robotics Society (MARS)
Meeting Brisbane	State government	TIQ
Networking event Brisbane	University	QUT GEMS
Presentation Brisbane	State government	TMR
Meeting Brisbane (online)	Assessment entity	IPWEAQ
Conference Gold Coast	Assessment Entity	ICHEME Chemeca Conference
Networking event Brisbane	University	QUT Federation of Medical Engineers (FOME)
Meeting Brisbane	State government	Queensland Health
Meeting Brisbane	Local government	LGAQ
Webinar Brisbane (online)	Assessment entity	AusIMM
Presentation Brisbane	State government	Energy Queensland
Presentation Brisbane	Private industry	Verbrec Engineering
Conference Brisbane	Local government	LGAQ Annual Conference
Networking event Brisbane	Assessment entity	EA
Seminar Brisbane	State government	Queensland Health
Forum Gladstone	Assessment entity	EA
Webinar Brisbane (online)	Assessment entity	IPWEAQ
Meeting Brisbane (online)	Assessment entity	EA
Meeting Brisbane (online)	Local government	LGAQ
Conference Brisbane	Assessment entity	IPWEAQ Annual Conference
	Sydney Presentation Brisbane Webinar Brisbane (online) Networking event Brisbane Meeting Brisbane Networking event Brisbane Presentation Brisbane Meeting Brisbane (online) Conference Gold Coast Networking event Brisbane Meeting Brisbane Meeting Brisbane Meeting Brisbane Meeting Brisbane Meeting Brisbane Meeting Brisbane Forunt Brisbane Seminar Brisbane Forum Gladstone Webinar Brisbane Seminar Brisbane Forum Gladstone Webinar Brisbane Forum Gladstone Webinar Brisbane Forum Gladstone Webinar Brisbane (online) Meeting Brisbane (online)	Sydney Presentation Brisbane Webinar Brisbane (online) Networking event Brisbane Meeting Brisbane Presentation Brisbane Meeting Brisbane Presentation Brisbane Meeting Brisbane Presentation Brisbane Meeting Brisbane State government Presentation Brisbane Presentation Brisbane Private industry Conference Brisbane Assessment entity Seminar Brisbane State government Assessment entity Assessment entity Meeting Brisbane Assessment entity Meeting Brisbane (online) Assessment entity Meeting Brisbane (online) Assessment entity Meeting Brisbane (online) Local government Assessment entity Meeting Brisbane (online) Assessment entity Meeting Brisbane (online) Local government Assessment entity



Meeting Brisbane (online) Webinar Brisbane (online) Assessment entity Local government LGAQ	
Brisbane (online) Local government LGAQ	
Meeting Brisbane State government Department	
December Webinar Brisbane (online) Assessment entity EA	
Presentation Brisbane State government Yurika	
Presentation Townsville (online) State government Queensland Rail (QR)
Meeting Brisbane (online) Local government Moreton Bay Regional Council	ıl
Meeting Brisbane (online) Assessment entity EA	
Presentation Sunshine Coast (online) State government State government Electrical Safety Offic Office of Industrial Relations	е
Meeting Brisbane (online) Assessment entity AusIMM	
January Meeting Brisbane (online) State government TMR	
Presentation Brisbane State government TMR	
Meeting Brisbane (online) Assessment entity IPWEAQ	
Meeting Brisbane (online) State government QBCC	
Meeting Brisbane (online) Assessment entity EA	
FebruaryNetworking event BrisbaneAssessment entityIPWEAQ President's Breakfast	
Meeting Brisbane Assessment entity EA	
Meeting Brisbane (online) Local government Scenic Rim Regional Council	
Meeting Brisbane State government Department	
Seminar University UQ BMES	
Meeting Brisbane (online) Assessment entity EA	
Networking event Brisbane Assessment entity AusIMM International Women's Day event	
March Meeting State government QR	
Meeting Surveyors Board of	



	Webinar Brisbane (online)	Assessment entity	EA
	Presentation Rockhampton	Assessment entity	IPWEAQ
	Networking event Brisbane	University	UQ Careers Festival
	Networking event Brisbane	Assessment entity	EA Elevation Career Expo
	Presentation Brisbane (online)	State government	QR
	Meeting Brisbane (online)	Assessment entity	IPWEAQ
April	Meeting Brisbane	Assessment entity	EA
	Networking event Brisbane	University	UQ BMES
	Presentation Brisbane (online)	State government	QR
	Networking event Brisbane	University	QUT FOME
	Meeting Brisbane (online)	Assessment entity	EA
	Networking event Brisbane	University	QUT GEMS
	Meeting Brisbane (online)	State government	Department
May	Forum Gold Coast	Assessment entity	EA
	Presentation Brisbane	Assessment entity and Private industry	IPWEAQ and GHD
	Webinar Brisbane (online)	State government	BPEQ webinar
	Presentation Bundaberg	Assessment entity	EA and BPEQ event
	Webinar Brisbane (online)	Assessment entity	EA
	Conference Brisbane	Private industry	Australia Energy Industry Conference
	Forum Brisbane (online)	Assessment entity	EA Regulatory Forum
June	Meeting Brisbane (online)	Assessment entity	PA
	Meeting Brisbane (online)	Assessment entity	EA
	Networking event Brisbane	Assessment entity	IPWEAQ International Women's Day event
	Conference Brisbane	Private industry	Austroads Bridge Conference



Embedding human rights

As a public entity, BPEQ is committed to compliance with, and furthering the objects of the *Human Rights Act 2019* (HR Act), which commenced on 1 January 2020. BPEQ has implemented processes to embed the HR Act to ensure we act and make decisions that are compatible with human rights.

BPEQ's compliance functions incorporate the HR Act into all advice provided to the Board.

The BPEQ Customer Complaints Management Policy provides guidance on how BPEQ should manage customer complaints, including alleged human rights contraventions, against Board members and BPEQ staff.

Board members and BPEQ staff have been provided with training, and information about the making of human rights complaints to the BPEQ and the management of human rights complaints is available on the BPEQ website.

As part of our ongoing review of internal and external policies and procedures, the HR Act was considered and incorporated as appropriate.

In the reporting period, 1 July 2024 to 30 June 2025, BPEQ did not receive any human rights complaints (an alleged contravention of section 58(1) of the HR Act by a public entity in relation to an act or decision of the public entity).

Information systems and recordkeeping

In accordance with the *Public Records Act 2023*, BPEQ uses recordkeeping best practices to create, capture and maintain complete and accurate records which are retained in an accessible and useable format that preserves the evidential integrity of those records for as long as they are required.

To further strengthen BPEQ's information systems and recordkeeping policies, procedures and processes, in 2025, the Board established a Senior Registrations and Information Management Officer.

During the reporting period, the Board approved new Records Management, Records Disposal and ICT Use policies. Additionally, the Board launched and implemented a new electronic document and records management system.

Privacy and right to information

BPEQ is subject to the *Information Privacy Act 2009* and the *Right to Information Act 2009*. These Acts set out how Queensland Government agencies should collect, store, use and disclose personal information and how individuals can access and apply to amend documents containing their personal information.

The Registrar is the contact person for Right to Information matters and is available to assist applicants seeking information from BPEQ.

Applications can be addressed to:

The Registrar

Board of Professional Engineers of Queensland GPO Box 5216 BRISBANE QLD 4000

Or delivered in person to:

Level 6, 288 Edward Street BRISBANE QLD 4000

Or applicants may contact the Board through the Right to Information portal on the BPEQ website at:

http://www.bpeq.qld.gov.au/contact-us/right-to-information



Access to documents

Facilities for examining documents and obtaining copies are available from the BPEQ office at

Level 6, 288 Edward Street, Brisbane, Queensland.

The register of RPEQs is open for inspection, free of charge, at the BPEQ office by members of the public during ordinary office hours. A person may obtain a copy of the register, or a part of it, on payment of the prescribed fee under the *Professional Engineers Regulation 2019* of \$46.10 plus \$2.70 for each page.

Various documents are also made available online.

Categories of documents

BPEQ maintains the following categories of documents:

- · personal registration files of natural persons
- files on formerly registered professional engineering companies
- · files on formerly registered professional engineering units
- · register of RPEQs
- · minutes of board meetings
- · files on the case management of complaints
- · files on the case management of investigations
- · files on the case management of prosecutions
- · files on BPEQ activities
- · general files
- · policies of the BPEQ.

Open data and publication of information

As part of the Queensland Government's commitment to open government, BPEQ provides a dataset of RPEQs for access by the public through the Queensland Government Open Data Portal. BPEQ also releases and publishes other information for stakeholders.

The full register of RPEQs (both past and present) is available for inspection at the BPEQ office.

A directory of current RPEQs can be viewed online at https://portal.bpeq.gld.gov.au/.

BPEQ's website contains other information relevant to RPEQs, the public, industry and government.

BPEQ also develops case notes and practice notes and publishes news updates on the BPEQ website.

Consultancies

BPEQ is required to publish certain annual report content through the Queensland Government's Open Data portal. The BPEQ consultancies report can be found at https://data.gld.gov.au.

Overseas travel

BPEQ is required to publish certain annual reporting content through the Queensland Government Open Data Portal. An overseas travel expenditure report was not required due to overseas travel not being undertaken by any Board members or BPEQ staff.



Charter of Victims' Rights

Under the *Victims' Commissioner and Sexual Violence Review Board Act 2024*, BPEQ is required to include information in the Annual Report on complaints received relating to the Charter of Victims' Rights. During the reporting period, no complaints relating to the Charter of Victims' Rights were received.

Information security attestation

BPEQ has regard to Information Security Policy (IS18:2018) and complies with information security standards.

Compliments and Complaints

BPEQ has published a Provide the Board with feedback page to the BPEQ website. This page is available to anyone who wishes to send in any compliments, complaints and feedback directed at Board members and employees of BPEQ.

Enquiries to BPEQ

Members of the public can get in touch with BPEQ via the following options:

- By email at admin@bpeq.qld.gov.au
- By phone on 07 3210 3100
- By using the online Contact Us form available at www.bpeg.gld.gov.au.

All methods of contact are published on the BPEQ website.

BPEQ's Registrations and Corporate Services staff are primarily responsible for receiving and triaging all incoming enquiries to ensure these are responded to and addressed appropriately.

Internal audit

BPEQ adopts best practice financial and operational management across its functions. BPEQ's financial management and other operational systems are subject to multiple internal checks and balances to ensure financial and operational risks and issues are professionally managed.

BPEQ received no direction from the Minister to establish an internal audit function, nor did BPEQ consider it appropriate or necessary to do so due to the size of the organisation and BPEQ's resources.

External audit

UHY Haines Norton were engaged by the Queensland Audit Office to undertake the external audit of BPEQ. The full audit was carried out during May, June, July and August 2025.

The audit certification of financial statements was provided by the Queensland Audit Office on 28 August 2025.

The independent auditor's report is contained in this Annual Report.



Financial Performance Summary

The PE Act requires all costs associated with the regulation of engineers as RPEQs, including BPEQ's costs of administration of the PE Act, to be met through revenue from the fees paid by registrants under the PE Act.

The full year practising registration fees for 2024-25 were set at \$324.65.

Major areas of expenditure and outgoings included managing complaints and investigations, wages and salaries, accommodation expenses and administration expenses.

BPEQ's full financial statements – opening balance as of 1 July 2024 and total revenue and expenditure in 12 months from 1 July 2024 to 30 June 2025 – are included in this Annual Report.



Glossary

AIRAH Australian Institute of Refrigeration, Air Conditioning and Heating

Assessment entity An industry body that has been approved to provide an assessment scheme for

the purpose of assessing engineer's qualifications and competencies

Australasian Institute of Mining and Metallurgy

BMES Biomedical Engineering Society

BPEQ Board of Professional Engineers of Queensland (used to refer to the

organisation as whole; 'The Board' is used when referring to decisions or actions

of Board members)

CIBSE Chartered Institution of Building Services Engineers

CPD Continuing professional development
CRR Continuing registration requirements
Department Department of Housing and Public Works

EA Engineers Australia

EDRMS Electronic Document and Records Management System

FOME Federation of Medical Engineers

FTE Full time equivalent

GEMS Gender Equity Makes Sense
HR Act Human Rights Act 2019

ICHEE Institution of Chemical Engineers
ICE Institution of Civil Engineers

ICI Institute of Civil Infrastructure Australia
ICT Information and Communication Technology

IStructE Institution of Structural Engineers

IPWEAQ Institute of Public Works Engineering Australasia (Queensland and Northern

Territory Division)

JCU James Cook University

KPIs Key Performance Indicators

LCIU Legal, Compliance and Investigations Unit
LGAQ Local Government Association of Queensland

MARS Mechatronics and Robotics Society

Minister Minister for Housing and Public Works and Minister for Youth

MR Mutual Recognition
PA Professionals Australia

PE Act Professional Engineers Act 2002

PSA Public Sector Act 2022

PSEA Public Sector Ethics Act 1994

QUT Queensland University of Technology

QR Queensland Rail

RAC Risk and Audit Committee

RINA Royal Institution of Naval Architects (Australia)

RPEQ Registered Professional Engineer of Queensland

TMR Department of Transport and Main Roads

UQ University of Queensland



Compliance checklist

Summary of requireme	nt	Basis for requirement	Annual report reference (page number)
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	5
	Table of contents	ARRs – section 9.1	3
	Glossary		39
	Public availability	ARRs – section 9.2	2
	Interpreter service statement	Queensland Government Language Services Policy ARRs – section 9.3	2
	Copyright notice	Copyright Act 1968 ARRs – section 9.4	2
	Information licensing	QGEA – Information licensing ARRs – section 9.5	2
	Introductory Information	ARRs – section 10	6
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	17
	Agency objectives and performance indicators	ARRs – section 11.2	18
	Agency service areas and service standards	ARRs – section 11.3	18
Financial performance	Summary of financial performance	ARRs – section 12.1	38
Governance – management and structure	Organisational structure	ARRs – section 13.1	15
	Executive management	ARRs – section 13.2	10



	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	13
	Public Sector Ethics	Public Sector Ethics Act 1994	16
		ARRs – section 13.4	
	Human Rights	Human Rights Act 2019	35
		ARRs – section 13.5	
	Queensland public service values	ARRs – section 13.6	16
Governance – risk management and accountability	Risk management	ARRs – section 14.1	22
	Audit committee	ARRs – section 14.2	13
	Internal audit	ARRs – section 14.3	37
	External scrutiny	ARRs – section 14.4	37
	Information systems and recordkeeping	ARRs – section 14.5	35
	Information Security attestation	ARRs – section 14.6	37
	Strategic workforce planning and performance	ARRs – section 15.1	15
	Early retirement, redundancy and retrenchment	Directive No.04/18 Early Retirement, Redundancy and Retrenchment	15
		ARRs – section 15.2	
Open Data	Statement advising publication of information	ARRs – section 16	36
	Consultancies	ARRs – section 31.1	https://data.qld. gov.au
	Overseas travel	ARRs – section 31.2	https://data.qld. gov.au



	Queensland Language Services Policy	ARRs – section 31.3	https://data.qld. gov.au
	Charter of Victims' Rights	VCSVRB Act 2024 ARRs – section 31.4	https://data.qld. gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	43
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	43

FAA Financial Accountability Act 2009

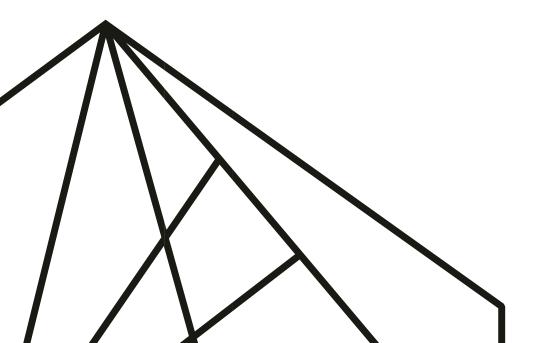
FPMS Financial and Performance Management Standard 2019

ARRs Annual report requirements for Queensland Government agencies



Financial Statements

for the reporting period ended 30 June 2025



Board of Professional Engineers of Queensland

Financial Statements

For the year ended 30 June 2025

TABLE OF CONTENTS

Financial report

Statement of profit or loss and other comprehensive income	1
Statement of financial position	2
Statement of changes in equity	3
Statement of cash flows	4
Notes to financial statements	5 - 18
Management certificate	19
Independent auditor's report	20 - 21

These financial statements cover the Board of Professional Engineers of Queensland (the Board).

The financial statements are presented in Australian dollars which is the Board of Professional Engineers of Queensland's functional and presentation currency.

All amounts disclosed in the financial statements and notes have been rounded off to the nearest dollar unless otherwise stated.

The Board of Professional Engineers of Queensland is a Queensland Government Statutory Body established under the *Professional Engineers Act 2002*.

The head office and principal place of business of the Board is: Level 6, 288 Edward Street Brisbane QLD 4000

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

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
Income			
Fees and other receipts	3	6,149,790	5,419,346
Interest revenue	4	553,136	464,659
		6,702,926	5,884,005
Less: expenses			
Employee expenses	6	(3,291,155)	(3,160,692)
Depreciation and amortisation		(334,190)	(329,589)
Investigation and legal expenses		(295,928)	(279,699)
Finance costs		(19,945)	(28,478)
Administrative expenses	5	(1,070,605)	(903,306)
		(5,011,823)	(4,701,764)
Operating result		1,691,103	1,182,241
Other comprehensive income		<u> </u>	
Total comprehensive income	:	1,691,103	1,182,241

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	2025 \$	2024 \$
		•	•
Current assets			
Cash and cash equivalents	7	14,189,651	11,953,833
Receivables	8	166,331	163,129
Other assets	9	225,703	301,371
Total current assets		14,581,685	12,418,333
Non-current assets			
Intangible assets	12	13,540	18,442
Lease assets	11	496,551	819,968
Property, plant and equipment	10	22,504	28,375
Total non-current assets		532,595	866,785
Total assets		<u> 15,114,280</u>	13,285,118
Current liabilities			
Payables	13	169,993	254,208
Lease liabilities	11	348,289	332,172
Accrued employee expenses	14	377,539	283,432
Contract liabilities	15	5,764,739	5,230,312
Total current liabilities		6,660,560	6,100,124
Non-current liabilities			
Lease liabilities	11	208,233	556,522
Accrued employee expenses	14	60,862	134,950
Total non-current liabilities	,	269,095	691,472
Total liabilities		6,929,655	6,791,596
Net assets		8,184,625	6,493,522
Equity			
Accumulated surplus		8,184,625	6,493,522
Total equity		8,184,625	6,493,522

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2025

	Accumulated surplus
	\$
Balance as at 1 July 2023	5,311,281
Operating result Other comprehensive income	1,182,241
Total comprehensive income for the year	1,182,241
Balance as at 30 June 2024	6,493,522
Balance as at 1 July 2024	6,493,522
Operating result	1,691,103
Other comprehensive income	1 601 103
Total comprehensive income for the year	<u>1,691,103</u>
Balance as at 30 June 2025	<u>8,184,625</u>

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

Note	2025	2024
	\$	\$
Cash flow from operating activities		
Inflows:		
Fees and other receipts	6,643,434	6,155,769
Penalties and costs	40,780	27,687
Interest revenue	546,634	452,500
GST input tax credit from ATO	210,593	178,074
Outflows:		
Employee expenses	(3,278,482)	(3,001,121)
Board member expenses	(83,914)	(97,195)
Administrative expenses	(1,055,497)	(798,623)
Investigation and legal expenses	(228,323)	(269,699)
Interest elements of lease payments	(19,945)	(28,478)
GST paid to suppliers	(207,290)	(192,163)
Net cash provided by operating activities	2,567,990	2,426,751
Cash flow from investing activities		
Payment for property, plant and equipment	<u>-</u>	(29,353)
Net cash provided by / (used in) investing activities	<u>-</u>	(29,353)
Cash flow from financing activities		
Principal elements of lease payments	(332,172)	(309,648)
Net cash provided by / (used in) financing activities	(332,172)	(309,648)
Reconciliation of cash		
Cash at beginning of the financial year	11,953,833	9,866,083
Net increase in cash held	2,235,818	2,087,750
Cash at end of financial year	14,189,651	11,953,833

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES

This note provides a list of the material accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

The objectives of the Board of Professional Engineers of Queensland are to protect the public by ensuring professional engineering services are provided by a registered professional engineer in a professional and competent way, to maintain public confidence in the standard of services provided by registered professional engineers, and to uphold the standards of practice of registered professional engineers.

(a) Authorisation of financial statements for issue

The financial statements are authorised for issue by the Chairperson and Registrar at the date of signing the Management Certificate.

(b) Statement of compliance

The Board of Professional Engineers of Queensland has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019* and *Financial Accountability Act 2009*.

These general purpose financial statements are prepared in accordance with the disclosure requirements of Australian Accounting Standards – Simplified Disclosures. The financial statements comply with the recognition and measurement requirements of all Australian Accounting Standards and Interpretations applicable to not-for-profit entities, and the presentation requirements in those standards as modified by AASB 1060 - General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-For-Profit Tier 2 Entities.

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

Significant accounting estimates and judgements

The Board applies Australian Accounting Standards and Interpretations in accordance with their respective commencement date.

(c) New and revised accounting standards

None of the new standards and amendments to standards that are mandatory for the first time for the financial period beginning 1 July 2024 affected any of the amounts recognised in the current period and are not likely to affect future periods.

No accounting pronouncements were early adopted in the 2024-25 financial year.

(d) The reporting entity

The financial report covers the Board of Professional Engineers of Queensland as an individual entity.

(e) Revenue recognition

Revenue is recognised in terms of AASB15 *Revenue from Contracts with Customers*. The Board has identified its performance obligations in its contracts with customers and recognises revenue as or when the performance obligations are satisfied.

Renewal fees, registration fees and restoration fees are levied in accordance with *Professional Engineers Act 2002* and *Professional Engineers Regulation 2019*. Under this legislation, the registration period finishes at 30 June each year. Registrants who do not renew their registration are removed from the Board's register.

Further details on revenue recognition for each income stream are set out below.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

(e) Revenue recognition (Continued)

Application fees

Application fees are non-refundable upfront fees. These are recognised as revenue in the year in which the registration fee is first recognised, being the period in which the performance of obligations of the Board in respect of the fees have been satisfied.

Registration fees

Registration fees are recognised when received, being when the performance obligations of the Board in respect of the fees have been satisfied.

Renewal fees

Renewal fees are paid by registrants for the continuing right to be registered by the Board of Professional Engineers of Queensland. These are levied annually in advance and are recognised as a contract liability at year end. The renewal fees are then recognised as revenue progressively over the renewal period in line with satisfaction of the performance obligations of the Board.

Restoration and processing fees

Restoration and processing fees are recognised when received, being when the performance obligations of the Board in respect of fees have been satisfied.

Penalties and costs

Penalties and Costs recognised upon receipt from The State Penalties Enforcement Registry.

Interest revenue

Interest Revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Other revenue

Other revenue including cost recoveries received in the year are recognised upon receipt.

(f) Contract liabilities

Contract liabilities arise from contracts with customers (registered engineers) whereby the Board has received consideration from the customer but still has an obligation to perform a service.

Annual renewal fees received during April, May and June 2025 and registration fees in June 2025 for the registration year commencing 1 July 2025 are recognised as contract liabilities in 2025.

(g) Cash and cash equivalents

For financial reporting purposes, cash includes all cash at bank, on hand and deposits at call with financial institutions.

(h) Property, plant and equipment

All items of property, plant and equipment with a cost or other value in excess of \$5,000 are recognised for financial reporting purposes in the year of acquisition. Items with a lesser value are expensed in the year of acquisition.

Cost is used for the initial recording of all non-current asset acquisitions. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

(h) Property, plant and equipment (Continued)

Depreciation

Property, plant and equipment has been recorded in the financial report at cost less accumulated depreciation. Depreciation on all plant and equipment has been calculated on a straight-line basis so as to allocate the cost of each asset progressively over its estimated useful life to the Board. For each class of depreciable asset the following depreciation rates are used:

Class of fixed assetUseful livesDepreciation basisComputer equipment at cost5 yearsStraight line

(i) Leases

Leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the Board.

The Board has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases of low value assets. An asset is considered low value where it is expected to cost less than \$10,000 when new. Payments associated with short-term leases of equipment and vehicles and all leases of low-value assets are recognised on a straight-line basis as an expense in profit or loss. Short-term leases are leases with a lease term of 12 months or less. Low-value assets comprise IT equipment and small items of office furniture.

The Board leases office spaces and IT equipment. Rental contracts are typically made for fixed periods of 12 months to 5 years, but may have extension options as described below.

Contracts may contain both lease and non-lease components. The Board allocates the consideration in the contract to the lease and non-lease components based on their relative stand-alone prices. However, for leases of real estate for which the Board is a lessee, it has elected not to separate lease and non-lease components and instead accounts for these as a single lease component.

Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants other than the security interests in the leased assets that are held by the lessor. Leased assets may not be used as security for borrowing purposes.

Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of the following lease payments:

- o fixed payments (including in-substance fixed payments), less any lease incentives receivable.
- variable lease payments that are based on an index or a rate, initially measured using the index or rate as at the commencement date.
- o amounts expected to be payable by the Board under residual value guarantees.

Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for leases of the Board, the lessee's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

The incremental borrowing rate used is the fixed rate loan rate published by the Queensland Treasury Corporation that correspond to the lease's commencement date and lease term.

The Board is exposed to potential future increases in variable lease payments based on an index or rate, which are not included in the lease liability until they take effect. When adjustments to lease payments based on an index or rate take effect, the lease liability is reassessed and adjusted against the right-of-use asset.

Lease payments are allocated between principal and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

(i) Leases (Continued)

Right-of-use assets are measured at cost comprising the following:

- the amount of the initial measurement of lease liability,
- o any lease payments made at or before the commencement date less any lease incentives received,
- o any initial direct costs, and
- o restoration costs.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis. Currently 4-5 years. If the Board is reasonably certain to exercise a purchase option, the right-of-use asset is depreciated over the underlying asset's useful life.

(j) Intangible assets

Computer software

Software development costs are recognised as intangible assets when the costs can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probably and the Board intends to and has sufficient resources to complete development and to use or sell the asset. Otherwise it is recognised in profit or loss as incurred.

All items of intangible asset with a cost or other value in excess of \$25,000 are recognised for financial reporting purposes in the year of acquisition. Items with a lesser value are expensed in the year of acquisition.

Computer software licences are subsequently carried at cost less accumulated amortisation and accumulated impairment losses. These costs are amortised to profit or loss using the straight -line method over their estimated useful lives of 5 years.

(k) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised in the statement of financial position when the Board becomes party to the contractual provisions of the financial instrument.

Classification and subsequent measurement

Financial instruments are classified and measured as follows:

- Cash and cash equivalents held at cost
- Receivables held at amortised cost
- Payables held at amortised cost

The Board does not enter into transactions for speculative purposes, nor for hedging. The Board holds no financial assets classified at fair value through profit and loss.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

(I) Employee benefits

Employer superannuation contributions, annual leave and long service leave are regarded as employee benefits. Payroll tax and workers' compensation insurance are a consequence of employing employees, but are not counted in an employee's total remuneration package. They are not employee benefits.

Other long-term employee benefits - annual leave and long service leave

Annual leave and long service leave liabilities are classified and measured as other long-term employee benefits as the Board does not expect to wholly settle all such liabilities within the 12 months following report date.

Other long-term employee benefits are presented as current liabilities where the Board does not have the right at the end of the reporting period to defer settlement for at least 12 months after the reporting period.

Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments take into account anticipated future wage/salary levels, expected employee departures and periods of ineligible service. These are discounted using market yields on Australia Government bond rates at the end of the reporting period that coincide with the expected timing of estimated future payments.

All directly associated on-costs (e.g., employer superannuation contributions, payroll tax and workers' compensation insurance) are also recognised as liabilities, where these on-costs are material.

Wages, salaries and sick leave

Wages and salaries due but unpaid at reporting date are recognised in the statement of financial position at the current salary rates.

The Registrar is employed by the Board on a permanent full-time basis. The Senior Finance Officer is employed by the Board on a permanent part-time basis. Both positions are paid by the Department of Housing and Public Works therefore all benefits specific to these positions are recognised in the Department of Housing and Public Works' financial statements, with all expenses being reimbursed by the Board on a monthly basis. Twenty-one staff members (head count) are employed directly with the Board and all benefits specific to these positions have been included in the respective account balances.

As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Employer superannuation contributions

Superannuation benefits are provided through either defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust), in accordance with employees' conditions of employment and employee instructions as to superannuation plans (where applicable).

Defined contribution plans - Employer contributions are based on rates specified under conditions of employment. The Board's contributions are expensed when they become payable at each fortnightly pay period.

Defined benefit plan - The liability for the Queensland Government's defined benefit obligations is held on a whole-of-government basis. Employer contributions to the defined benefit plan is based on rates determined on the advice of the State Actuary. The Board's contributions are expensed when they become payable at each fortnightly pay period. The Board's obligations to the defined benefit plan is limited to those contributions paid.

Key management personnel and remuneration

Key management personnel and remuneration disclosures are made in accordance with FRR 3C *Employee Benefit Expenses and Key Management Personnel Remuneration* of the Financial Reporting Requirements for Queensland Government Agencies issued by Queensland Treasury. Refer to note 20 for the disclosures on key management personnel and remuneration.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

(m) Taxation

The Board is a State Body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of the Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

The Board's income from fees is exempt from GST in accordance with Division 81 Written Determination. Input tax credits receivable from, and GST payable on income from sources other than fees to the Australian Tax Office are recognised. The net GST amounts are included with other receivables and payables in the statement of financial position.

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australia Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(n) Presentation matters

Current / non-current classification - 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 Board does not have the right at the end of the reporting period to defer settlement to beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

(o) Comparatives

Comparative information reflects the audited 2023-24 financial statements.

NOTE 2: CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The Board evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the entity.

Key Estimates

Impairment

In assessing impairment, management estimates the recoverable amount of each asset based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

The Board reviews receivables for legal costs and penalties awarded on a case by case basis. Where there is significant doubt on the recoverability of a receivable for legal costs and penalties, the Board reviews historic receipts to form an opinion on the likelihood of recoverability.

Where an asset's carrying value exceeds its recoverable amount, an impairment loss is recorded.

No additional receivables have been recognised for recovery of legal costs during 2024-25 due to doubts of recoverability.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	2025 \$	2024 \$
NOTE 3: FEES AND OTHER RECEIPTS		
Application fees	218,068	236,535
Registration fees	576,200	594,454
Renewal fees	5,230,312	4,446,223
Restoration fees	84,430	114,447
Penalties and costs	40,780	27,687
	6,149,790	5,419,346
NOTE 4: INTEREST REVENUE		
Cheque account	12,636	11,430
Cash management	540,500	453,229
	<u>553,136</u>	464,659
NOTE 5: ADMINISTRATIVE EXPENSES		
Accounting and audit fees*	22,096	13,894
Advertising, events and promotions	147,542	102,270
Bank charges	89,157	81,622
CPD audit and policy review fees	46,286	30,000
Member expenses	83,914	97,195
Rent/electricity/car parking	23,645	26,607
Office maintenance	25,505	24,665
Telephone	3,637	6,574
Printing and stationery	25,303	36,934
Postage and couriers	12,645	12,107
Insurance - other	20,983	20,034
Travel	16,751	26,271
Subscriptions	208,394	104,579
Office systems (includes computer maintenance)**	306,127	259,291
Legal fees (other) Other	17,755	61.263
Other	<u>20,865</u> 1,070,605	
	1,070,005	903,306

^{*} Total audit fees quoted by the Queensland Audit Office relating to the 2024-25 financial statements are \$14,000 (2024: \$12,500). There are no non-audit services included in this amount.

^{**} Included in this line item are costs of \$169,920 (2024: \$nil) relating to the website redevelopment project which was completed in March 2025. It was determined that the expenditure for the project did not meet the recognition criteria of AASB138 *Intangible Assets*. As such it has been expensed as incurred.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	2025 \$	2024 \$
NOTE 6: EMPLOYEE EXPENSES		
Employee benefits Salaries and wages Annual leave expense Superannuation Long service leave	2,556,294 234,634 302,499 57,335	2,458,808 278,078 305,386 71,317
Employee related expenses Insurance - workcover Other employee related expenses	14,609 125,784 3,291,155	14,575 32,528 3,160,692
	2025 #	2024 #
Number of employees as at 30 June including both full-time employees and part-time employees measured on a full-time equivalent basis Number of Board members during the year	20.2 7	24.1 10
NOTE 7: CASH AND CASH EQUIVALENTS Cash at bank Cash on deposit	2025 \$ 398,243 13,791,408 14,189,651	2024 \$ 282,377 11,671,456 11,953,833
NOTE 8: RECEIVABLES		
CURRENT Receivables from contracts with customers GST receivable Other receivables	67,708 98,623 166,331	9,009 71,011 83,109 163,129
NOTE 9: OTHER ASSETS		
CURRENT Insurance prepayment Other prepayment	16,424 209,279 225,703	15,508 285,863 301,371

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	2025 \$	2024 \$
NOTE 10: PROPERTY, PLANT AND EQUIPMENT		
Plant and equipment		
Computer equipment at cost Accumulated depreciation Total property, plant and equipment	29,353 (6,849) 22,504	29,353 (978) 28,375
Reconciliations		
Reconciliation of the carrying amounts of property, plant and equipment at the beginning and end of the current financial year		
Computer equipment Opening carrying amount Additions Depreciation expense Closing carrying amount	28,375 - (5,871) 22,504	29,353 (978) 28,375
NOTE 11: LEASE ASSETS AND LEASE LIABILITIES		
(a) Lease assets		
Office space IT equipment Total carrying amount of lease assets	489,389 7,162 496,551	798,478 21,490 819,968
Reconciliations		
Reconciliation of the carry amount of lease assets at the beginning and end of the financial year:		
Lease assets Opening carrying amount Depreciation Closing carrying amount	819,968 (323,417) 496,551	1,143,383 (323,415) 819,968

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2025

2024

	\$	\$
NOTE 11: LEASE ASSETS AND LEASE LIABILITIES (CONTINUED)		
(b) Lease liabilities		
CURRENT Lease liability	348,289	332,172
NON CURRENT Lease liability	208,233	<u>556,522</u>
Total carrying amount of lease liabilities	556,522	888,694
(c) Lease expenses		
Interest expense on lease liabilities	19,945	28,478
(d) Future lease payments		
 Not later than 1 year Later than 1 year and not later than 5 years Less: effect of discounting Total future lease payments at the reporting date 	359,100 210,130 (12,708) 556,522	352,117 569,230 (32,653) 888,694
(e) Significant lease arrangements		
The Board has leases for the main office and some IT equipment. With the exception low-value underlying assets, each lease is reflected on the statement of financial post lease liability. The Board classifies its right-of-use assets in a consistent manner to it (see note 10). The office space lease is for the business and with a 5 (2024: 5) year tadvance. Minimum lease repayments may be increased by 3% (2024: 3%) per annur lease at the end of the term on 1 February 2027.	sition as a right-of-use a s property, plant and ed term, with rent payable	asset and a quipment monthly in
Each lease generally imposes a restriction that, unless there is a contractual right for another party, the right-of-use asset can only be used by the Board. Leases are either cancelled by incurring a substantive termination fee.		
NOTE 12: INTANGIBLE ASSETS		
Computer software at cost	25,245	25,245
Accumulated amortisation and impairment	(11,705) 13,540	(6,803) 18,442
	10,040	10,772
Reconciliations		

Reconciliation of the carrying amounts of intangible assets at the beginning and end

of the current financial year

Computer software at cost

Opening balance

Closing balance

Amortisation

23,638

(5,196) 18,442

18,442

(4,902)

13,540

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	2025 \$	2024 \$
NOTE 13: PAYABLES		
CURRENT Unsecured liabilities		
Trade payables	55,350	187,683
Other payables and accruals	100,893	45,429
Accrued wages	13,750	21,096
	169,993	254,208
NOTE 14: ACCRUED EMPLOYEE EXPENSES		
CURRENT		
Annual leave	246,116	283,432
Long service leave	131,423	
	377,539	283,432
NON CURRENT		
Long service leave	60,862	134,950
NOTE 15: CONTRACT LIABILITIES		
CURRENT		
Renewal fees (unearned revenue)	5,764,739	5,230,312

NOTE 16: CONTINGENT ASSETS

All legal cases in both the current and prior financial periods have been reviewed by the Board, taking into account member circumstances, debtor age, amount received and the consistency of payments. The Board has not recognised any amounts in the financial statements or made disclosure as the inflow of economic benefits are less than probable.

NOTE 17: CONTINGENT LIABILITIES

As at 30 June 2025 there were no contingent liabilities (2024: \$nil).

NOTE 18: COMMITMENT FOR EXPENDITURE

The Board had no capital commitments of a material nature at 30 June 2025 (2024: \$nil).

NOTE 19: RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year ended 30 June 2025 and 30 June 2024.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 20: KEY MANAGEMENT PERSONNEL DISCLOSURES

Board members

The following persons were Board members of the Board of Professional Engineers of Queensland during the whole of the financial year and up to the date of this report, unless otherwise stated:

Dr Emma Eriksson

Mr John Anderson

Ms Kirsty Smith

Ms Loren Hickey

Prof Maureen Hassall

Ms Suzanne Burow

Ms Suzanne Brown

Other key management personnel

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Board during 2024-25.

Position	Responsibilities	Current Incumbents Contract Classification and Appointment Authority
Chairperson of the Board	The Chairperson of the Board responsible for the strategic leadership, guidance and effective oversight of the management of the Board, including its operational and financial performance.	Governor in Council
Board Member	Responsible for the strategic guidance and effective management, operational and financial performance of the Board.	Governor in Council
Registrar	The Registrar is responsible for the operational management of the business of the Board.	Public Sector Act 2022

Key management personnel remuneration policies

Short term employee expenses which include:

Salaries, allowances and leave entitlements earned and expenses for the entire year or for that part of the year during which the employee occupied the specified position.

Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.

<u>Post-employment expenses</u> - mainly superannuation contributions; and

<u>Termination benefits</u> - include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

The disclosures below focus on the expenses incurred by the Board during the respective reporting periods that is attributable to key management positions. Therefore, the amounts disclosed reflect expenses recognised in the statement of profit or loss and other comprehensive income.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Remuneration expenses

Position	Short Term Employee Benefits - Monetary Expenses \$	Short Term Employee Benefits - Non- Monetary Benefits	Long Term Employee Benefits \$	Post Employment Benefits \$	Termination Benefits \$	Total Remuneration \$
1 July 24 - 30 June 25						
Emma Eriksson - Member	3,500	_	_	446	_	3,946
John Anderson - Member	3,796	_	_	484	_	4,280
Kristy Smith - Member	3,500	_	_	446	_	3,946
Loren Hickey - Member	3,500	_	_	446	_	3,946
Maureen Hassall -	-,					2,212
Member	3,500	_	-	446	-	3,946
Suzanne Burow - Chair	4,500	_	_	574	_	5,074
Suzanne Brown - Member	3,796	_	_	484	_	4,280
Timea Steptoe - Registrar*	169,891	_	4,417	21,661	_	195,969
Liliana Budur - Alternate Registrar* (27 September to 25 October 2024 and 6 January to 28 January	,		,,	_,,,,,		,
2025)	<u> 15,955</u>	_	415	2,035	_	18,405
2020)	211,938		4,832	27,022		243,792
	211,000		1,002			210,702
1 July 23 - 30 June 24						
Andrew Seccombe - Chair (appointment expired 30 May 2024) Christopher Edwards -	4,137	-	-	527	-	4,664
Member (resigned 23	0.000			000		0.550
February 2024)	2,269	-	-	289	-	2,558
Emma Eriksson - Member	3,500	-	-	446	-	3,946
John Anderson - Member (from 30 May 2024)	_	_	_	_	_	_
Kristy Smith - Member						
(from 30 May 2024)	296	_	_	38	-	334
Loren Hickey - Member	3,500	_	-	446	-	3,946
Maureen Hassall -						
Member	3,500	-		446	-	3,946
Suzanne Burow -						
Member/Chair from 30						
May 2024	3,585	-	-	457	-	4,042
Suzanne Brown - Member (from 30 May 2024) Suzy Cairney - Member	-	-	-	-	-	-
(appointment expired on						
30 May 2024)	3,217	-	-	410	-	3,627
Timea Steptoe - Registrar*	<u> 157,101</u>		4,085	20,196		<u>181,382</u>
	<u> 181,105</u>		4,085	23,255		208,445

^{*} The Registrar is employed by the Board on a permanent full-time basis. The position is paid by the Department of Housing and Public Works with all expenses being reimbursed by the Board on a monthly basis.

No Key Management Personnel remuneration packages provide for performance or bonus payments.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 21: EVENTS SUBSEQUENT TO REPORTING DATE

There has been no matter or circumstance, which has arisen since 30 June 2025 that has significantly affected or may significantly affect:

- (a) the operations, in financial years subsequent to 30 June 2025, of the Board, or
- (b) the results of those operations, or
- (c) the state of affairs, in financial years subsequent to 30 June 2025, of the Board.

NOTE 22: FINANCIAL INSTRUMENTS

The Board's financial instruments consist mainly of deposits with financial institutions, receivables and payables.

The totals for each category of financial instrument, measured in accordance with AASB 9 *Financial Instruments* as detailed in the accounting policies to these financial statements, are as follows:

		2025	2024
	Note	\$	\$
Financial assets			
Amortised cost			
- Cash and cash equivalents	7	14,189,651	11,953,833
- Receivables*	8	98,623	92,118
		14,288,274	12,045,951
Financial liabilities			
Amortised cost			
- Payables	13	169,993	254,208
- Lease liabilities	11	556,522	888,694
		726,515	1,019,774

^{*} Receivables that are not financial instruments (statutory obligation to Australian Taxation Office) are not included.

NOTE 23: CLIMATE RELATED RISK DISCLOSURE

The State of Queensland provides information and resources on climate related strategies and actions accessible at https://www.energyandclimate.qld.gov.au/climate and https://www.treasury.qld.gov.au/energy-and-climate.

The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury's website at https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report.

No adjustments to the carrying value of assets held by the Board were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting the Board.

MANAGEMENT CERTIFICATE

These general purpose financial statements have been prepared pursuant to section 62(1)(a) 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:

- 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 Board of Professional Engineers of Queensland for the financial year ended 30 June 2025 and of the financial position of the Board at the end of that year.

We acknowledge responsibility under s.7 and s.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 period.

Suzanne Burow

FIEAust CPEng NER APEC Engineer IntPE(Aus) RPEQ

Chairperson

Board of Professional Engineers of Queensland

Dated this

27th

day of

August

2025



INDEPENDENT AUDITOR'S REPORT

To the Board of the Board of Professional Engineers of Queensland

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Board of Professional Engineers of Queensland.

The financial report comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2025, and its financial performance and cash flows for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

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 (including independence standards)* (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 entity 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors responsibilities/ar4.pdf

This description forms part of my auditor's report.

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 2025:

- 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.

28 August 2025

William Cunningham as delegate of the Auditor-General

aluglan

Queensland Audit Office Brisbane