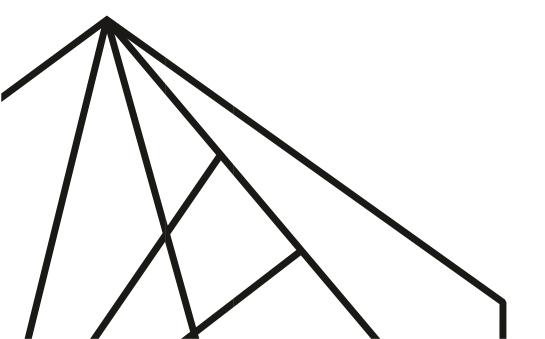


Board of Professional Engineers of Queensland Annual Report 2023-24





This annual report provides information about the performance of the Board of Professional Engineers of Queensland for the financial year ending 30 June 2024.

This annual report has been prepared for the Minister for Housing, Local Government and Planning and Minister for Public Works 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 us on 07 3210 3100 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.

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Letter of compliance



4 September 2024

The Honourable Meaghan Scanlon MP

Minister for Housing, Local Government and Planning and Minister for Public Works GPO Box 5078 BRISBANE QLD 4001

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2023-24 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 42 of this annual report.

Yours sincerely

Suzanne Burow Chairperson

Board of Professional Engineers of Queensland

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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 for the last 94 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 2024, more than 21,500 engineers were registered as RPEQs.

BPEQ is an independent statutory body within the portfolio responsibilities of the Minister for Housing, Local Government and Planning and Minister for Public Works (*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. 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

2023-24 review and achievements

July	August	September
Established the Legal - Registrations and Governance Unit to improve regulatory responses	Welcomed RPEQ #30,000 Willem Nagel onto the RPEQ Register	Developed and implemented quarterly reporting system to improve corporate governance
November	December	January
Reviewed RPEQ eligibility qualification and competency requirements	Surpassed 20,000 RPEQs	Commenced consultation on RPEQ Code of Practice
March	April	May



Chairperson's message

Last year was a year of firsts for the Board of Professional Engineers of Queensland. First, the Board surpassed two significant milestones, reaching 20,000 active RPEQs in December 2023 and then surpassing 21,000 active RPEQs less than six months later in April 2024. During 2023-24, the Board registered more than 3,000 new engineers as RPEQs, a new record in the Board's nearly hundred-year history.

During the year, the Board also registered RPEQ #30,000. Willem Nagel became RPEQ #30,000 registering in the Board's newest area of engineering, mechatronics.

It was a privilege to be appointed Chairperson in May 2024. I am pleased that Academic representative Professor Maureen Hassall was appointed Deputy chairperson.

I'd also like to welcome our newest Board members, Community representative John Anderson, Regional representative Suzanne Brown and Legal representative Kirsty Smith. Our new Board members will join myself, the Deputy chairperson and Academic representative Professor Maureen Hassall, the Elected RPEQ representative Dr Emma Eriksson and Building and construction industry representative Loren Hickey as we seek to bring our diverse and varied skills and expertise to bear to deliver on the Board's purpose of protecting the public and maintaining confidence in the engineering profession.

Thank you to outgoing Chairperson Andrew Seccombe for his leadership throughout the last three years. I thank Andrew for his stewardship of the Board as we developed our new strategic plan. The strategic plan will guide the organisation's path and I am pleased to report considerable progress already on the Board's objectives as outlined in the plan.

I'd also like to acknowledge outgoing Board members Christopher Edwards and Suzy Cairney for their contributions and insights in their respective roles.

With the new Board appointments, the Board, for the first time, is represented by six women and one man. Four of those six women, including myself, are proud RPEQs.

Thank you to Registrar Timea Steptoe for her ongoing efforts. Many of the achievements and successes that this Annual Report outlines are only possible with the efforts of Timea and the dedicated team of professionals who work for BPEQ.

As Chairperson, I enjoy hearing from RPEQs and RPEQs to be (graduate engineers) at events throughout the state. If you see me at an event, please say hello, and let me know you are a RPEQ and your area of engineering.

To the thousands of RPEQs who provide professional engineering services in or for Queensland, I thank you for your commitment to the engineering profession and your dedication upholding a high standard of professionalism: **the RPEQ standard**.

Suzanne Burow (RPEQ #19952)

Chairperson and Engineers Australia representative Board of Professional Engineers of Queensland



Registrar's report

As my second year at BPEQ draws to a close, I am pleased to report on the progress the Board continues to make in strengthening our governance and operations to better fulfill our purpose of protecting the public and maintaining confidence in the engineering profession.

In 2023, the Board developed a new strategic plan to guide the Board's strategies through 2027. In the first year of operationalising the plan, I am pleased with the progress our team is making towards actioning the Board's strategic objectives.

To improve our corporate governance and drive a high standard of professionalism in engineering, in 2023, the Board established the Legal – Registrations and Governance Unit to provide advice on our administrative decision making related to registrations matters as well as our policies, procedures, and delegations. The unit is also a key liaison with other jurisdictions and stakeholders, advises on enquiries and supports the team with the management of assessment schemes.

In March 2024, the Board welcomed the Institution of Civil Engineers (ICE) as an assessment entity partner. Our eleventh assessment entity, ICE provides an additional option for assessment for civil engineers seeking registration.

Our Registrations and Corporate Services Unit continues to successfully process a large number of applications for first-time registration. More than 3,000 engineers applied for registration during the financial year – a record number. Other key functions of the unit include financial management, Board meeting management as well as general administrative and logistics support across the team.

The Legal – Compliance and Investigations Unit continues to successfully manage complaints (i.e. complaints about the conduct of RPEQs and notifications about those providing professional engineering services without registration). For 2023-24, the Board received 52 disciplinary and compliance complaints and carried 45 complaints forward. To increase our investigative capabilities, a Principal Investigator was appointed to oversee the Board's investigative functions. The Board also finalised one matter before the Queensland Civil and Administrative Tribunal.

The Board's Communications and Engagement Unit plays a significant role in aiding industry compliance with the PE Act and the RPEQ system. The Communications and Engagement Unit had a banner year of engagement, with more than 100 events. Additionally, the Board undertook a formal consultation process for the RPEQ Code of Practice. The Code of Practice is developed by the Board and sets the standards of conduct expected of RPEQs by the Board, their peers and the public. Thank you to all the RPEQs, assessment entities, and other regulatory organisations who provided feedback through the consultation process. We are reviewing the feedback now and will have more to report in the next financial year.

My thanks to outgoing Board Chairperson Andrew Seccombe for his leadership throughout the year. I also want to extend my thanks to outgoing Board members Christopher Edwards and Suzy Cairney for their contributions.

I look forward to collaborating with Chairperson Suzanne Burow and the Board as we continue to operationalise the Board's strategic direction.

Finally, my sincere appreciation and thanks to every member of the team for their hard work, dedication, and ongoing commitment to the vision and purpose of the Board – I could not do it without you.

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

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

BEng, BSc (Psych), MBA, PhD, CEng, CPEng, CPErg, MIChemE, FIEAust, 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 chartered and 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

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

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 of Precontracts 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. Ms Hickey is currently a Board Director for the National Association of Women in Construction.

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 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 is a registered civil engineer (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 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.

Andrew Seccombe

Chairperson and regional representative Appointment period: 01 April 2021 – 30 May 2024

BEng (Civil Engineering), MEng (Structural), AusIMM CP (Geotech), RPEQ #17943

Mr Andrew Seccombe was appointed Chairperson of the Board in April 2021 and his tenure concluded on 30 May 2024. A RPEQ since 2016 registered in the area of geotechnical (mining), Mr Seccombe has a demonstrated background in the mining and resources industry which spans over 10 years. As a consultant and site-based engineer, he is well experienced in geotechnical design, risk management and leading teams of geotechnical engineers, geologists and coal mine workers. From 2011 to 2014, Mr Seccombe was employed as a geotechnical engineer by Rio Tinto at its Kestrel Mine. In 2015, he joined Blackrock Mining Solutions, a medium-sized consultancy company as technical manager, a position he still holds today.

Suzy Cairney

Legal representative

Appointment period: 1 April 2021 - 30 May 2024

LLB (Hons) GradDipLegalPrac, GAICD

Ms Suzy Cairney was appointed to the Board as Legal representative in April 2018 and her tenure concluded on 30 May 2024. She is a projects and commercial lawyer with experience in project development and operational contracts in the ports, civil construction and resources sectors. She has experience both in Australia and overseas, and has advised government clients, principals, developers, contractors and operators on a wide range of major infrastructure projects. Ms Cairney was a Partner in the Brisbane office of Spark Helmore Lawyers.

Christopher Edwards

Community representative (appointment ended 23 February 2024) Appointment period: 18 August 2022 – 30 June 2025

MBA, BBus, FAICD, ComplEAust, PMP, PMI-PBA, PMI-RMP

Mr Christopher Edwards was appointed to the Board in 2019 as the Community representative and was also the Chair of the Risk and Audit Committee until his resignation on 23 February 2024. Mr Edwards has over 20 years' experience in non-executive director roles with a focus on infrastructure and strategy. He is currently the Managing Director of the Mace Group. A graduate and fellow of the AICD, he holds a MBA focused on international business and strategy. Mr Edwards serves on several boards including the Queensland Building and Construction Board, Aviation Australia, Community Enterprise Queensland, and Racing Queensland where he is the also the Chair of the Capital Works Committee.



Board meetings

The Board met 12 times in 2023-24 to carry out its functions as described in the PE Act.

- 1. 26 July 2023
- 2. 30 August 2023
- 3. 13 September 2023*
- 4. 11 October 2023
- 5. 15 November 2023
- 6. 7 December 2023

- 7. 24 January 2024
- 8. 21 February 2024
- 9. 20 March 2024
- 10. 17 April 2024
- 11. 28 May 2024
- 12. 26 June 2024

Board reporting

Board of Profession	al 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	 2023-24 achievements of the Board include: reviewed RPEQ eligibility, qualification and competence requirements established the Legal – Registrations and Governance Unit to improve regulatory responses reached more than 21,000 active RPEQs welcomed Institution of Civil Engineers as an assessment entity operationalised 2023-27 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 (from 30 May 2024) and Engineers Australia representative	Suzanne Burow	10	\$4,500 pa	N/A	\$4,042

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^{*}Special meeting to consider a single matter only



Deputy chairperson (from 30 May 2024) and academic Maureen Hassall		10	\$3,500 pa	N/A	\$3,946
representative					
Elected RPEQ representative	Emma Eriksson	8	\$3,500 pa	N/A	\$3,946
Building and construction industry representative	Loren Hickey	11	\$3,500 pa	N/A	\$3,946
Community representative	John Andersor	0*	\$3,500 pa	N/A	\$0
Regional representative	Suzanne Brown	1*	\$3,500 pa	N/A	\$0
Legal representative	Kirsty Smith	1*	\$3,500 pa	N/A	\$334 (from 30 May 2024)
Chairperson and regional representative	Andrew Seccomb	e ^{11^}	\$4,500 pa	N/A	\$4,664 (up to 30 May 2024)
Community representative			\$3,500 pa	N/A	\$2,558 (up to 23 February 2024)
Legal representative	Suzy Cairney	7***	\$3,500 pa	N/A	\$3,627 (up to 30 May 2024)
*J Ander and elign No. scheduled Mo. schedul		I2 (including one special meeting where a single matter was considered) J Anderson, S Brown and K Smith were appointed to the Board on 30 May 2024 and eligible to attend one meeting during the financial year A Seccombe's appointment ended on 30 May 2024. Mr Seccombe was eligible to attend 11 meetings during 2023-24 *C Edwards' appointment ended on 23 February 2024. Mr Edwards was eligible to attend 8 meetings during 2023-24 **S Cairney's appointment ended 30 May 2024. Ms Cairney was eligible to attend 11 meetings during 2023-24			
Total out of pocket expenses	\$27	,063			



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.

The role of the committee 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 three permanent Board members (as described in section 82 of the PE Act) and have been appointed to the RAC based on personal qualities and skills. An independent external member with extensive experience in governance and risk management activities has also been appointed to provide expert advice and opinions.

During 2023-24, the RAC:

- provided an independent review of the organisation's reporting functions to ensure the integrity of financial reports
- ensured internal control and risk management functions are operating effectively and reliably
- provided strong and effective oversight of the organisation's audit functions.

RAC members and meetings

The RAC met two times in 2023-24 to carry out its functions:

1. 23 August 2023

2. 14 February 2024

Position	Name	Eligible to attend	Attended	Fees \$ (gross annual remuneration)*
Community representative	Christopher Edwards (Chair)	2	2	N/A
Elected RPEQ representative	Emma Eriksson	2	2	N/A
Academic representative	Maureen Hassall	2	2	N/A
External member	Rick Dennis	2	2	\$1,200
Board chair (Observer only)	Andrew Seccombe	2	1	N/A

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



Our team

Organisational structure

As at 30 June 2024

Office of the Registrar

Timea Steptoe Registrar

Human Resources Officer

Executive Support Officer

Communications and Engagement	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 Officer Registrations Officer Administration Officer Business Support Officer Senior Finance Officer Senior Finance Officer Records and Information Management Officer	Bahira Hadzic Principal Legal Officer Senior Legal Officer Legal Officer Legal Officer Case Manager Principal Investigator Senior Investigator Senior Investigator Investigator Investigator Investigator Investigator Investigator Investigator	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 2024, BPEQ employed 25 staff (refer to organisational chart on page 16). The full time equivalent (*FTE*) staff figure was 24.1. Two staff members (1.6 FTE) are engaged as public service employees by the Department of Housing, Local Government, Planning 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*). Five staff members are employed on a temporary, fixed-term basis.

Two staff members separated from the organisation by resignation in 2023-24. No redundancy, early retirement or retrenchment packages were paid during the period.

During 2023-24, BPEQ continued its commitment to attract and retain a skilled and capable workforce. Initiatives such as 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, flexible work arrangements, study and research assistance and workplace health, safety and wellbeing.

BPEQ provides a budget for staff to complete development and training. Staff completed various training courses during the 2023-24 financial year, including:

- · legal continuing professional development
- · first aid and CPR
- · workplace health and safety
- · mental health first aid
- · human rights
- · bullying and harassment
- · fire safety awareness
- · hazard management
- safe manual handling
- · drug and alcohol awareness
- cyber security
- · record keeping and information management
- privacy of information.

BPEQ is committed to promoting an engaged and inclusive workforce. Employee wellbeing and diversity, equity and inclusion have been key priorities throughout the year, with a focus on building Employee Assistance Program awareness and the distribution of a Wellbeing & Inclusion newsletter designed to equip employees with tools, knowledge and support.

In 2023, BPEQ staff completed Mental Health First Aid training and BPEQ is now a skilled workplace through Mental Health First Aid Australia. The two-day comprehensive training helps mobilise and empower adults in the workplace and community by equipping them with the knowledge, skills, and confidence to recognise, understand and respond to another adult experiencing a mental health problem or mental health crisis.

In 2023, the Board and BPEQ team adopted, through a co-design engagement process four principles: professionalism, accountability, respect and collaboration that guide how the organisation works with each other and our stakeholders. In the future, BPEQ will continue to strongly embed these principles in all our day-to-day interactions and operations.



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 PS Act. 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.

In 2023, the Board and BPEQ team adopted, through a co-design engagement process four principles: professionalism, accountability, respect and collaboration that 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.



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 a 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:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- · Better services: Deliver even better services right across Queensland
- · Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.



BPEQ supports these objectives by:

- · providing responsive and efficient administrative, registration, compliance and engagement services
- encouraging and supporting the delivery of infrastructure projects across Queensland
- promoting the value of registration to ensure safety of both people and the environment
- · 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 strategic plan.

The Performance agreement for 2023-24, 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
 - iii. review the Board's eligibility criteria and provide advice to the Minister and key stakeholders about the Board's standards
 - 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 registered professional engineers by their peers and the community)
 - the undertaking of an annual continuing professional development (CPD) audit to ensure RPEQs maintain competency
 - · undertaking disciplinary, compliance and enforcement actions
 - c. Respond to current issues that impact on engineering in and for Queensland and the operations of the Board
 - i. proactively monitor global and national trends which may impact the profession
 - ii. work closely with the Department 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
 - Provide effective communications and engagement channels to increase the number of RPEQs
 - i. finalise and implement a Board Communications and Engagement Strategy to further improve the Board's effectiveness and quality of service
 - ii. 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
 - i. consider and work with our stakeholders to manage emerging issues, challenges and opportunities facing the profession and/or the Board
 - ii. work in collaboration with the Department on the delivery of various government priorities which may impact the profession or the Board
- 3. Maintain strong corporate governance
 - 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
 - ii. 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
 - ii. manage reported complaints, concerns of fraud and integrity in a timely and effective manner
 - Optimise organisational performance as a professional, effective, and accountable regulator
 - i. effectively perform the Board's responsibilities under the Act
 - ii. ensure clear, consistent and transparent decision-making processes are maintained when fulfilling the Board's responsibilities
 - iii. identify and implement operational efficiencies to ensure the Board operates effectively and sustainably

The strategic plan, effective from July 2023, 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 *Strategic Plan 2023-24*. The table also includes progress towards achieving these key performance indicators.

Strategic objectives	Strategies		Ke	Key performance indicators	
Drive a high standard of	1	Maintain a high standard of engineering in and for Queensland	1	Percentage of successful continuing professional development (CPD) audits <i>In progress</i>	
professionalism in engineering	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 <i>In progress</i>	



2 Leadership through collaborative engagement	1	Create, maintain and improve strategic stakeholders	1	Number of proactive engagements with our strategic stakeholders <i>Achieved</i>
	2	Provide effective communications and engagement channels to increase the number of RPEQs	2	Number of proactive engagements with our primary stakeholders <i>Achieved</i>
	3	Collaborate with our stakeholders to address emerging issues	3	Improved RPEQ satisfaction as measured via annual survey To commence during 2024-25
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 <i>Achieved</i>
	2	Attract, engage, and invest in a professional, diverse and capable workforce	2	Percentage increase in employee inclusion and diversity <i>In progress</i>
	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 strategic relationships that drive a high standard of engineering in Queensland and throughout Australia
2	Organisational resilience – implement policies and procedures that develop organisational resilience and position the Board to effectively respond to emerging issues
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

BPEQ continues to drive a high standard of professionalism in engineering through our processing, investigation, and prosecution of complaints under the PE Act. During 2023-24, BPEQ received 52 complaints. During the reporting period, the Board finalised one prosecution through the Queensland Civil and Administrative Tribunal (QCAT) – resulting in the respondent paying a monetary penalty as well as a portion of the Board's legal costs. BPEQ also completed 11 investigations, with four of these investigations resulting in the Board either reprimanding the RPEQ, entering an undertaking with the RPEQ or both.

During the financial year, BPEQ commenced a review of our external policies and procedures and implemented new protocols to strengthen our CPD audit capabilities. The newly established Legal – Registrations and Governance Unit, in cooperation with the Registrations and Corporate Services Unit, proactively collaborated to deliver on these priorities.

Strategic objective two: leadership through collaborative engagement

In August 2023, the Board approved a communications and stakeholder engagement strategy steering BPEQ's extensive communication and stakeholder engagement efforts.

A key element of the strategy is segmentation and prioritisation of engagement. Through the implementation of this strategy, BPEQ has increased our engagement efforts with our assessment entity partners, state government, private industry and other engineering regulators across Australia. More than 100 engagements occurred throughout the year, a new record for engagement for BPEQ. These engagements included presentations, webinars, networking events, and individual stakeholder meetings.

BPEQ also led a robust consultation for the RPEQ Code of Practice. As part of this consultation, BPEQ received feedback from RPEQs, state government agencies and regulators, assessment entities, and engineering regulators from other Australian states. Feedback gathered through the consultation will shape the next version of the Code of Practice, due to be released in the next financial year.

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.



To deliver results, BPEQ invests in our people to build organisational capacity. The Board approved a human resources strategy. As part of the strategy, BPEQ developed a psychosocial hazards matrix to manage psychosocial hazards in the workplace. To meet the needs of our diverse workforce, BPEQ is drafting a diversity, equity and inclusion plan.

Risk management

In 2023-24, the Board implemented the Risk Management Policy and Risk Management Framework, which the Board approved in the 2022-23 fiscal year. Through the policy and 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*. During 2023-24, 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.

This is demonstrated by the functions of the RAC, BPEQ's efforts on cyber security, our operational risk process management and a review of internal policies and procedures.

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.

The development and implementation of a sponsorship policy for partnerships and events manages BPEQ's engagement and stakeholder relations efforts and ensures BPEQ conforms to Queensland Government standards and processes.

Information sharing and collaboration with other regulators has been pursued by BPEQ in an effort to reduce risk by sharing information on identified persons who breach legislative obligations. BPEQ has participated in multiple engineering regulator forums throughout the year, as well as individual collaborations with engineering regulators from other states.

BPEQ makes recommendations to the Minister for the approval, renewal or variation of assessment schemes. The ongoing management and compliance of the schemes remains a key focus 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. During the fiscal year, BPEQ drafted and implemented a Mutual recognition (MR) action plan. 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 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)
- Institution of Chemical Engineers (IChemE)
- Institution of Civil Engineers (ICE)
- Institute of Civil Infrastructure Australia (ICI)
- Institute of Public Works Engineering Australasia (Queensland Division) (IPWEAQ)
- Institution of Structural Engineers (IStructE)
- Professionals Australia (PA)
- Royal Institution of Naval Architects (RINA).



Registration figures

	2020-21	2021-22	2022-23	2023-24
New registrations	1,929	1,690	2,030	3,025
Restorations	397	720	679	370
Disqualified / de-registered	(0)	(2)	(0)	(0)
Retired / resigned / lapsed / deceased	(1,277)	(1,401)	(1,577)	(1,179)
Non-practising RPEQs	502	540	566	586
Practising RPEQs	16,711	17,732	18,837	21,033
Total number of practising and non-practising RPEQs (as at 30 June)	17,213	18,272	19,403	21,619

RPEQs are registered in an area/s of engineering related to their qualification and competency. As at 30 June 2024, RPEQs were registered in the following areas:

Area of engineering ¹	RPEQs		
	Practising	Non-practising	
Aeronautical	37	0	
Aerospace	280	7	
Agricultural	14	2	
Biomedical	40	4	
Building services	297	8	
Chemical	988	37	
Civil	8,119	242	
Computer systems	25	0	
Electrical	4,856	120	
Environmental	329	20	
Fire	15	0	
Fire safety	203	5	

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.



Geotechnical	292	3
Geotechnical (Mining)	142	1
Geotechnical / Geological	4	0
Heritage and conservation	2	0
Information technology and telecommunications	115	1
Information telecommunications and electronics	856	18
Inspection of amusement rides and devices	16	0
Management	1,160	35
Marine	2	0
Mechanical	4,106	127
Mechatronics	64	0
Metallurgical	70	5
Mining	254	9
Naval architecture	51	2
Oil and gas pipeline	7	0
Petroleum	218	6
Pressure equipment design verification	22	2
Structural	3,042	61

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.

Queensland	63.68%
New South Wales	13.71%
Victoria	10.83%
Western Australia	3.90%
South Australia	3.12%
Australian Capital Territory	0.68%
Tasmania	0.60%
Northern Territory	0.25%
Overseas	3.22%



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 PE Act requires the Board to review the Code of Practice every three years. During 2023-24, the Board began the review of the Code of Practice through a formal consultation process where input was solicited from RPEQs, state government agencies and regulators, assessment entities, and engineering regulators from other Australian states. Feedback gathered through the consultation will be reviewed by the Board and will shape the next version of the Code of Practice, due to be released in the next financial year.

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.

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
	1.4	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
	2.2	Registered professional engineers respect the rule of law and provide a positive example in the performance of their professional obligations
	2.3	Registered professional engineers will act with honesty and integrity and will not exploit their position for personal or financial gain
	2.4	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	3.1	Registered professional engineers are true professionals and set and maintain high standards
	3.2	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 2023-24 financial year, Engineers Australia carried out the CPD audits on behalf of BPEQ, through a contractual arrangement.



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 2023-24 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 2023-24	Dismissed without investigations 2023-24	Investigations finalised 2023-24	Pending/not completed
Disciplinary	38	39	30	9	38
Compliance	7	13	14	2	4
Total	45	52	44	11	42

During the 2023-24 financial year, BPEQ received 39 complaints about the conduct of RPEQs and 13 compliance notifications about possible offences in breach of the PE Act. BPEQ also considered 38 complaints and seven notifications under the PE Act which were carried forward from previous financial years.

Investigations

	Carried forward from previous FY/s	Commenced 2023-24	Completed 2023-24	Pending / not completed
Disciplinary	14	7	9	12
Compliance	2	1	2	1
Total	16	8	11	13

During the 2023-24 financial year, BPEQ commenced seven disciplinary investigations and one compliance investigation, bringing the total investigations commenced to eight investigations. BPEQ continued 14 disciplinary and two compliance investigations from the previous financial years.

Of the nine disciplinary matters investigated, the Board decided to:

- take no further action on five matters
- reprimand two RPEQs
- · reprimand one RPEQ and enter into an undertaking agreed with the RPEQ
- enter into an agreed undertaking with one RPEQ.



Of the two compliance matters which were investigated, the Board decided to take no further action.

The 13 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 2023-24	Completed 2023-24	Pending / not completed
Disciplinary	1	0	1	0
Compliance	0	0	0	0
Total	1	0	1	0

During the 2023-24 financial year, one disciplinary proceeding was carried forward from the previous financial year which was also finalised in 2023-24 by QCAT. The Tribunal found that the RPEQ's conduct amounted to unsatisfactory professional conduct and ordered the RPEQ to be reprimanded pursuant to \$131(3)(a) of the PE Act. In addition to the reprimand, the Tribunal imposed a monetary penalty of \$10,000 having regard to the nature of the behaviour and its consequences. The Tribunal also deemed it appropriate in the interests of justice that the RPEQ pay costs totalling \$40,000.

During the 2023-24 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 2023-24	Completed 2023-24	Pending / not completed
Disciplinary	3	1	2	2
Compliance	0	0	0	0
Total	3	1	2	2

During the 2023-24 financial year, three QCAT reviews of Board decisions were carried forward from the previous financial year. Two matters were withdrawn on 7 December 2023 as a result of the Applicant filing notices of withdrawal and one matter is still ongoing.

During the 2023-24 financial year, one QCAT review of a Board decision was commenced.

Penalty Infringement Notices

	Issued 2023-24
Compliance	0
Total	0



Engagement and communications

Driven by our strategic objectives, BPEQ has an extensive communications and engagement program.

BPEQ understands that to protect the public and maintain confidence in the engineering profession BPEQ must:

- educate the community about the importance of using registered engineers and the role BPEQ plays in protecting the community
- · encourage all engineers working in or for Queensland to register as RPEQs
- build effective, transparent, and professional relationships with our key stakeholders.

In 2023, the Board approved a communications and stakeholder engagement strategy. The strategy segments and prioritises stakeholders and prioritises different communication activities.

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

During 2023-24, BPEQ surpassed 7,000 followers on LinkedIn, an increase of more than 8% from 2022-23. During the year, BPEQ also reinstated a newsletter for RPEQs, *BPEQ Pulse*. Additionally, BPEQ implemented a quarterly webinar series on a variety of topics.

The 2023-24 BPEQ engagement calendar is provided in the table below.

Month	Event type and location	Stakeholder type	Company / organisation
July	Meeting Brisbane	State government	Queensland Reconstruction Authority
	Seminar Brisbane	University	Griffith University
	Meeting Brisbane (online)	Assessment entity	EA
	Webinar and Presentation Blackwater	Private industry	BHP
	Meeting Brisbane (online)	State government	Western Australia Department of Energy, Mines, Industry Regulation and Safety
	Conference Goondiwindi	Local government	Local Government Association of Queensland (LGAQ) Bush Councils Convention
	Meeting Brisbane (online)	Local government	Toowoomba Regional Council
	Webinar Rockhampton (online)	University	Central Queensland University
	Presentation Brisbane	Private industry	Binnies
August	Conference Brisbane	Assessment entity	AusIMM Life of Mine
	Presentation Toowoomba	Local government	Toowoomba Regional Council
	Workshop Toowoomba	Local government Assessment entity	Toowoomba Regional Council and EA



	Engineering regulators forum Brisbane (online)	State government	Various
	Webinar Brisbane (online)	State government	BPEQ (How to restore your registration)
	Webinar Brisbane (online)	Assessment entity	AusIMM (Engineering the QLD Way)
	Networking event Townsville	University	James Cook University Engineering Undergraduate Society
	Meeting Brisbane	State government	Queensland Hydro
	Careers festival Brisbane	University	University of Queensland (UQ) Engineering Undergraduate Society
	Networking event Brisbane	University	Queensland University of Technology (QUT) Civil Engineering Student Society
	Meeting Brisbane (online)	State government	Consumer Affairs Victoria
	Networking event Brisbane	University Assessment entity	AusIMM and UQ Gender Equity Makes Sense (GEMS)
	Presentation Brisbane	University	UQ Mechatronics and Robotics Society
	Presentation Brisbane	University Assessment entity	AusIMM Southern Queensland Student Chapter (SQSC)
	Meeting Brisbane (online)	State government	Department of Energy and Public Works
	Meeting Brisbane (online)	Assessment entity	Royal Institution of Naval Architecture
September	Networking event Brisbane	University	UQ and QUT Medical Engineering Industry
	Networking event Brisbane	University	QUT GEMS
	Presentation Brisbane	Private industry	DMA Engineers
	Meeting Brisbane (online)	State Government	South Australia – Attorney-General's Department
	Networking event Brisbane	University	Griffith University Griffith Engineering and Electronics Club
	Presentation Brisbane	Private industry	ATC Williams
October	Meeting Brisbane (online)	Assessment entity	EA
	Networking event Brisbane	University	QUT GEMS
	Conference Gold Coast	Assessment entity	IPWEAQ
	Presentation Brisbane	Private industry	DMA Engineers
	Presentation Biloela	Local government	Banana Shire Regional Council



	Regulatory forum Brisbane (online)	Assessment entity	EA
February	Meeting Brisbane (online)	Assessment entity	IPWEAQ
January	Meeting Brisbane	University	UQ Biomedical Engineering Society
	Meeting Brisbane (online)	Assessment entity	EA
	Engineering regulators forum Brisbane (online)	State government	Various
	Meeting Brisbane (online)	Assessment entity	AuslMM
December	Conference Gold Coast	University	Australasian Association for Engineering Education
	Presentation Brisbane	State government	Energy Queensland
	Regulatory forum Brisbane (online)	Assessment entity	EA
	Networking event Brisbane	Assessment entity	AuslMM
	Meeting Brisbane (online)	State government	Queensland Building and Construction Commission
	Meeting Brisbane (online)	University	James Cook University Engineering Undergraduate Society
	Meeting Brisbane (online)	Assessment entity	EA
	Webinar Brisbane (online)	State government	BPEQ (How to become a RPEQ)
	Presentation Brisbane	State government	Energy Queensland
	Meeting Brisbane	State government	Energy Queensland
	Seminar Brisbane	University	Griffith University
November	Meeting Brisbane	Private Industry	Port of Brisbane
	Regulatory forum Brisbane (online)	Assessment entity	EA
	Meeting Brisbane	State government	QBuild
	Meeting Brisbane	Private industry	GHD
	Conference Sydney	Private industry	International Mining and Resources Conference and Expo
	Presentation Brisbane	Private industry	Aurecon
	Meeting Brisbane	State government	Ministerial Construction Council
	Meeting Brisbane	Private industry	Boeing Defence Australia
	Seminar Brisbane	State government	Workplace Health and Safety Queensland
	Presentation Gladstone	Local government	Gladstone Regional Council



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Engineering regulators State government Various forum Brisbane (online)	
MeetingState governmentMinisterialBrisbaneCouncil	Construction
Meeting Assessment entity IPWEAQ Brisbane (online)	
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J	ssociation of Construction



	Meeting Brisbane	Private industry	Australian Steel Institute
	Meeting Brisbane (online)	Assessment entity	Professionals Australia
	Networking event Brisbane	University	Griffith University Electrical Engineering Student Society
	Presentation Brisbane	Private industry	Hatch
	Networking event Brisbane	University	Griffith University Engineering and Electronics Club
May	Presentation Brisbane	Private industry	Red Fox Advisory
	Presentation Brisbane	University	QUT GEMS
	Meeting Brisbane	Private industry	H2Q
	Presentation Brisbane	University	QUT Robotics Club
	Meeting Brisbane (online)	Assessment entity	AusIMM
	Presentation Caloundra	Assessment entity	EA Southern Regional Conference
	Meeting Brisbane (online)	State government	Department of Housing, Local Government, Planning and Public Works
	Meeting Brisbane	State government	Queensland Youth Parliament
	Networking event Brisbane	University	AusIMM SQSC
	Presentation Hervey Bay	Local government	Fraser Coast Regional Council
	Meeting Brisbane	Local government	Brisbane City Council
	Meeting Brisbane	State government	QBuild
June	Presentation Brisbane	Private industry	Joe Wagner Group
	Presentation Brisbane	Local government	Brisbane City Council
	Conference Brisbane	Assessment entity	AusIMM MOLTEN Conference
	Meeting Brisbane	University	QUT Robotics Club
	Meeting Brisbane	State government	Ministerial Construction Council
	Webinar Brisbane (online)	State government	BPEQ (How to become a RPEQ)



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 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 2023 to 30 June 2024, 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 2002*, 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.

In 2024, BPEQ established a contract position of Records and Information Management Officer. Through this role, BPEQ seeks to strengthen our information systems and recordkeeping processes to further strengthen compliance with the *Public Records Act 2002*.

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/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.qld.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.



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 Compliments and Complaints page to the BPEQ website. This page is available to anyone who wishes to send in any compliments, complaints and feedback directed at 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.bpeq.qld.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 well 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 June, July and August 2024.

The audit certification of financial statements was provided by the Queensland Audit Office on 29 August 2024.

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 2023-24 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 2023 and total revenue and expenditure in 12 months from 1 July 2023 to 30 June 2024 – 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

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 Energy and Public Works or Department of Housing, Local

Government, Planning and Public Works

EA Engineers Australia

FTE Full time equivalent

HR Act Human Rights Act 2019

IChemE Institution of Chemical Engineers

ICE Institution of Civil Engineers

ICI Institute of Civil Infrastructure Australia

IStructE Institution of Structural Engineers

IPWEAQ Institute of Public Works Engineering Australasia (Queensland Division)

KPIs Key Performance Indicators

Minister for Housing, Local Government and Planning and Minister for Public Works

PA Professionals Australia

PE Act Professional Engineers Act 2002

PSA Public Sector Act 2022

PSEA Public Sector Ethics Act 1994

RINA Royal Institution of Naval Architects (Australia)

RPEQ Registered Professional Engineer of Queensland



Compliance checklist

Summary of requirement	ent	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
Accessibility	Table of contents	ARRs – section 9.1	3
	Glossary		41
	Public availability	ARRs – section 9.2	2
	Interpreter service statement	Queensland Government Language Services Policy	2
		ARRs – section 9.3	
	Copyright notice	Copyright Act 1968	2
		ARRs – section 9.4	
	Information licensing	QGEA – Information licensing	2
		ARRs – section 9.5	
General information	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	19
	Agency objectives and performance indicators	ARRs – section 11.2	20
	Agency service areas and service standards	ARRs – section 11.3	20
Financial performance	Summary of financial performance	ARRs – section 12.1	40
Governance –	Organisational structure	ARRs – section 13.1	16
management and structure	Executive management	ARRs – section 13.2	10
	Government Bodies (statutory bodies and other entities)	ARRs – section 13.3	N/A
	Public Sector Ethics	Public Sector Ethics Act 1994 ARRs – section 13.4	18
	Human Rights	Human Rights Act 2019	37



		ARRs – section 13.5	
	Queensland public service values	ARRs – section 13.6	18
Governance – risk	Risk management	ARRs – section 14.1	24
management and accountability	Audit committee	ARRs – section 14.2	15
	Internal audit	ARRs – section 14.3	39
	External scrutiny	ARRs – section 14.4	39
	Information systems and recordkeeping	ARRs – section 14.5	37
	Information security attestation	ARRs – section 14.6	39
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	17
	Early retirement, redundancy and retrenchment	Directive No.04/18 Early Retirement, Redundancy and Retrenchment	17
		ARRs – section 15.2	
Open Data	Statement advising publication of information	ARRs – section 16	38
	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
Financial statements	Certification of financial	FAA – section 62	44
	statements	FPMS – sections 38, 39 and 46	
		ARRs – section 17.1	
	Independent Auditor's Report	FAA – section 62	44
		FPMS – section 46	
		ARRs – section 17.2	
FAA Financial Account	tability Act 2009		

FAA Financial Accountability Act 2009

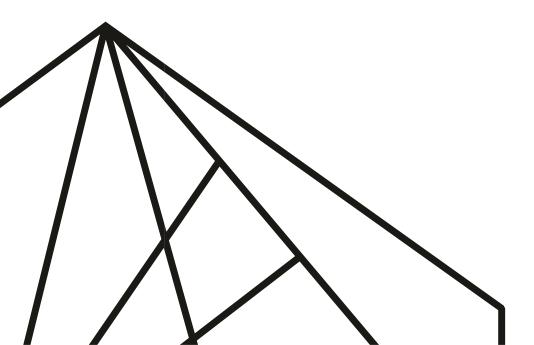
FPMS Financial and Performance Management Standard 2019

ARRS Annual report requirements for Queensland Government agencies



Financial Statements

for the reporting period ended 30 June 2024



Board of Professional Engineers of Queensland

Financial Statements

For the year ended 30 June 2024

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	Statement of changes in equity	3
	Statement of cash flows	4
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Indepe	ndent 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.

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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
Income			
Fees and other receipts	3	5,419,346	4,718,547
Interest revenue	4	464,659	260,747
		5,884,005	4,979,294
Less: expenses			
Employee expenses	6	(3,160,692)	(2,485,983)
Depreciation and amortisation		(329,589)	(323,415)
Investigation and legal expenses		(279,699)	(403,521)
Finance costs		(28,478)	(36,414)
Administrative expenses	5	(903,306)	(856,806)
		(4,701,764)	(4,106,139)
Operating result		1,182,241	873,155
Other comprehensive income		<u>-</u> _	<u>-</u>
Total comprehensive income		1,182,241	873,155

The accompanying notes form part of these financial statements.

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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
		•	•
Current assets			
Cash and cash equivalents	7	11,953,833	9,866,083
Receivables	8	163,129	116,902
Other assets	9	301,371	97,615
Total current assets		12,418,333	10,080,600
Non-current assets			
Intangible assets	12	18,442	23,638
Lease assets	11	819,968	1,143,383
Property, plant and equipment	10	28,375	
Total non-current assets		866,785	1,167,021
Total assets		13,285,118	11,247,621
Current liabilities			
Payables	13	254,208	32,559
Lease liabilities	11	332,172	309,648
Accrued employee expenses Contract liabilities	14 15	283,432 5,230,312	195,583 4,446,223
	13	-	
Total current liabilities		6,100,124	4,984,013
Non-current liabilities			
Lease liabilities	11	556,522	888,694
Accrued employee expenses	14	134,950	63,633
Total non-current liabilities		691,472	952,327
Total liabilities		6,791,596	5,936,340
Net assets		6,493,522	5,311,281
Equity			
Accumulated surplus		6,493,522	5,311,281
Total equity		6,493,522	5,311,281

The accompanying notes form part of these financial statements.

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STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024

	Accumulated surplus \$
Balance as at 1 July 2022	4,438,126
Operating result Other comprehensive income	873,155
Total comprehensive income for the year	<u>873,155</u>
Balance as at 30 June 2023	5,311,281
Balance as at 1 July 2023	5,311,281
Operating result	1,182,241
Other comprehensive income	
Total comprehensive income for the year	1,182,241
Balance as at 30 June 2024	6,493,522

The accompanying notes form part of these financial statements.

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

Note	e 2024	2023
	\$	\$
Cash flow from operating activities		
Inflows:		
Fees and other receipts	6,155,769	5,109,080
Penalties and costs	27,687	26,286
Interest revenue	452,500	226,702
GST input tax credit from ATO	178,074	198,560
GST collected from customers	-	251
Outflows:		
Employee expenses	(3,001,121)	(2,419,799)
Board member expenses	(97,195)	(94,847)
Administrative expenses	(798,623)	(726,478)
Investigation and legal expenses	(269,699)	(423,521)
Interest elements of lease payments	(28,478)	(36,414)
GST paid to suppliers	(192,163)	(197,037)
GST remitted to ATO		(251)
Net cash provided by operating activities	2,426,751	1,662,532
Cash flow from investing activities		
Payment for property, plant and equipment	(29,353)	-
Payment for intangible assets	_	(25,245)
Net cash provided by / (used in) investing activities	(29,353)	(25,245)
Cash flow from financing activities		
Principal elements of lease payments	(309,648)	(286,521)
Net cash provided by / (used in) financing activities	(309,648)	(286,521)
Reconciliation of cash		
Cash at beginning of the financial year	9,866,083	8,515,317
Net increase in cash held	2,087,750	1,350,766
Cash at end of financial year	11,953,833	9,866,083

The accompanying notes form part of these financial statements.

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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 2023 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 2023-24 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.

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES (CONTINUED)

(c) 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 2024 and registration fees in June 2024 for the registration year commencing 1 July 2024 are recognised as contract liabilities in 2024.

(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.

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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 4 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:

- ° 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,
- 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.

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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,
- any lease payments made at or before the commencement date less any lease incentives received,
- ° any initial direct costs, and
- 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

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.

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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.

Annual leave and long service leave

Provision is made for the Board's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated cash outflows to be made for those benefits. In determining the liability, consideration is given to the employee wage increases and the probability that the employees may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of the cash flows.

Provision for employee benefits represents amounts accrued for annual leave and long service leave. The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Board does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Board does not have an unconditional right to defer the settlement of these amounts for at least 12 months after the end of the reporting period. The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

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, Local Government, Planning and Public Works therefore all benefits specific to these positions are recognised in the Department of Housing, Local Government, Planning and Public Works' financial statements, with all expenses being reimbursed by the Board on a monthly basis. Twenty-three 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.

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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 an unconditional right 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 2022-23 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 2023-24 due to doubts of recoverability.

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024 \$	2023 \$
	Ψ	Ψ
NOTE 3: FEES AND OTHER RECEIPTS		
Application fees	236,535	141,753
Registration fees	598,195	409,276
Renewal fees	4,446,223	3,949,409
Restoration fees	110,706	191,823
Penalties and costs	27,687	26,286
	5,419,346	4,718,547
NOTE 4: INTEREST REVENUE		
Cheque account	11,430	10,292
Cash management	453,229	250,455
	464,659	260,747
NOTE 5: ADMINISTRATIVE EXPENSES		
Accounting and audit fees*	13,894	25,590
Advertising, events and promotions	102,270	130,774
Bank charges	81,622	68,313
CPD audit fees	30,000	51,136
Member expenses	97,195	94,847
Rent/electricity/car parking	26,607	26,565
Office maintenance	24,665	25,989
Telephone	6,574	11,545
Printing and stationery	36,934	22,005
Postage and couriers	12,107	8,053
Insurance - other	20,034	21,098
Travel	26,271	28,237
Subscriptions	104,579	57,896
Office systems (includes computer maintenance)	259,291	185,180
Other	61,263	99,578
	903,306	856,806

^{*} Total audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial statements are \$12,500 (2023: \$9,100). There are no non-audit services included in this amount.

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024 \$	2023 \$
NOTE 6: EMPLOYEE EXPENSES		
Employee benefits Salaries and wages Annual leave expense Superannuation Long service leave	2,458,808 278,078 305,386 71,317	2,015,164 203,955 224,154 8,071
Employee related expenses Insurance - workcover Other employee related expenses	14,575 32,528 3,160,692	9,852 24,787 2,485,983
	2024 #	2023 #
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	24.1 10	22.1 9
NOTE 7: CASH AND CASH EQUIVALENTS Cash at bank Cash on deposit	2024 \$ 282,377 11,671,456 11,953,833	2023 \$ 252,571 9,613,512 9,866,083
NOTE 8: RECEIVABLES		
CURRENT Receivables from contracts with customers GST receivable Other receivables	9,009 71,011 83,109 163,129	56,922 59,980 116,902
NOTE 9: OTHER ASSETS		
CURRENT Insurance prepayment Other prepayment	15,508 285,863 301,371	14,865 82,750 97,615

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

NOTE 10: PROPERTY, PLANT AND EQUIPMENT Plant and equipment Computer equipment at cost Accumulated depreciation (978) - Total property, plant and equipment 29,353 - (978) - (9		2024 \$	2023 \$
Computer equipment at cost Accumulated depreciation 29,353 - Total property, plant and equipment 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 29,353 - Depreciation expense (978) - Closing carrying amount 28,375 - NOTE 11: LEASE ASSETS AND LEASE LIABILITIES (a) Lease assets Office space 798,478 1,107,567 IT equipment 21,490 35,816 Total carrying amount of lease assets 819,968 1,143,383 Reconciliations Reconciliation of the carry amount of lease assets at the beginning and end of the financial year: Lease assets Opening carrying amount 1,143,383 1,466,797 Opening carrying amount 1,143,383 1,466,797 Depreciation (323,414)	NOTE 10: PROPERTY, PLANT AND EQUIPMENT		
Accumulated depreciation (978) - Total property, plant and equipment 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 29,353 - Additions 29,353 - Depreciation expense (978) - Closing carrying amount 28,375 - NOTE 11: LEASE ASSETS AND LEASE LIABILITIES (a) Lease assets Office space 798,478 1,107,567 IT equipment 21,490 35,816 Total carrying amount of lease assets 819,968 1,143,383 Reconciliations Reconciliation of the carry amount of lease assets at the beginning and end of the financial year: Lease assets - - Opening carrying amount 1,143,383 1,466,797 Depreciation (323,414)	Plant and equipment		
Total property, plant and equipment 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 29,353 - Depreciation expense (978) - Closing carrying amount NOTE 11: LEASE ASSETS AND LEASE LIABILITIES (a) Lease assets Office space T 98,478 T equipment T 21,490 35,816 Total carrying amount of lease assets Reconciliations Reconciliations Reconciliation of the carry amount of lease assets at the beginning and end of the financial year: Lease assets Opening carrying amount 1,143,383 1,466,797 Depreciation 1,143,383 1,466,797 Depreciation 1,143,383 1,466,797 Depreciation 1,143,383 1,466,797 Depreciation			
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 29,353 Depreciation expense (978) Closing carrying amount NOTE 11: LEASE ASSETS AND LEASE LIABILITIES (a) Lease assets Office space Total carrying amount of lease assets Reconciliations Reconciliation of the carry amount of lease assets at the beginning and end of the financial year: Lease assets Opening carrying amount 1,143,383 1,466,797 Depreciation 1,143,383 1,466,797 Depreciation (323,415) (323,414)	Total property, plant and equipment		
Computer equipment Opening carrying amount Additions Depreciation expense Closing carrying amount NOTE 11: LEASE ASSETS AND LEASE LIABILITIES (a) Lease assets Office space Total carrying amount of lease assets Reconciliations Reconciliation of the carry amount of lease assets at the beginning and end of the financial year: Lease assets Opening carrying amount 1,143,383 1,466,797 Depreciation (323,415) (323,414)	Reconciliations		
Opening carrying amount -	Reconciliation of the carrying amounts of property, plant and equipment at the beginning and end of the current financial year		
Additions 29,353 - Depreciation expense (978) - Closing carrying amount 28,375 - NOTE 11: LEASE ASSETS AND LEASE LIABILITIES (a) Lease assets Office space 798,478 1,107,567 IT equipment 21,490 35,816 Total carrying amount of lease assets 819,968 1,143,383 Reconciliations Reconciliation of the carry amount of lease assets at the beginning and end of the financial year: Lease assets Opening carrying amount 1,143,383 1,466,797 Depreciation (323,415) (323,414)			
Depreciation expense (978) - Closing carrying amount 28,375 - NOTE 11: LEASE ASSETS AND LEASE LIABILITIES (a) Lease assets Office space 798,478 1,107,567 IT equipment 21,490 35,816 Total carrying amount of lease assets 819,968 1,143,383 Reconciliations Reconciliation of the carry amount of lease assets at the beginning and end of the financial year: Lease assets Opening carrying amount 1,143,383 1,466,797 Depreciation (323,415) (323,414)		-	-
Closing carrying amount 28,375 - NOTE 11: LEASE ASSETS AND LEASE LIABILITIES (a) Lease assets Office space 798,478 1,107,567 IT equipment 21,490 35,816 Total carrying amount of lease assets 819,968 1,143,383 Reconciliations Reconciliation of the carry amount of lease assets at the beginning and end of the financial year: Lease assets Opening carrying amount 1,143,383 1,466,797 Depreciation (323,415) (323,414)		· ·	-
(a) Lease assets Office space IT equipment 798,478 21,490 35,816 Total carrying amount of lease assets 819,968 1,143,383 Reconciliations Reconciliation of the carry amount of lease assets at the beginning and end of the financial year: Lease assets Opening carrying amount Depreciation 1,143,383 1,466,797 (323,414)			
Office space IT equipment 798,478 21,490 35,816 1,107,567 Total carrying amount of lease assets 819,968 1,143,383 Reconciliations Reconciliation of the carry amount of lease assets at the beginning and end of the financial year: Lease assets Opening carrying amount Depreciation 1,143,383 1,466,797 Depreciation (323,415) (323,414)	NOTE 11: LEASE ASSETS AND LEASE LIABILITIES		
IT equipment 21,490 35,816 Total carrying amount of lease assets 819,968 1,143,383 Reconciliations Reconciliation of the carry amount of lease assets at the beginning and end of the financial year: Lease assets 5 Opening carrying amount 1,143,383 1,466,797 Depreciation (323,415) (323,414)	(a) Lease assets		
IT equipment 21,490 35,816 Total carrying amount of lease assets 819,968 1,143,383 Reconciliations Reconciliation of the carry amount of lease assets at the beginning and end of the financial year: Lease assets 5 Opening carrying amount 1,143,383 1,466,797 Depreciation (323,415) (323,414)	Office space	798.478	1.107.567
Reconciliations Reconciliation of the carry amount of lease assets at the beginning and end of the financial year: Lease assets Opening carrying amount Depreciation 1,143,383 1,466,797 (323,414)			
Reconciliation of the carry amount of lease assets at the beginning and end of the financial year: Lease assets Opening carrying amount Depreciation 1,143,383 1,466,797 (323,415) (323,414)	Total carrying amount of lease assets	819,968	1,143,383
financial year: Lease assets Opening carrying amount 1,143,383 1,466,797 Depreciation (323,415) (323,414)	Reconciliations		
Opening carrying amount 1,143,383 1,466,797 Depreciation (323,415) (323,414)			
Depreciation (323,415) (323,414)			
· · · · · · · · · · · · · · · · · · ·			
Closing carrying amount 819,968 1,143,383	·		
	Closing carrying amount	819,968	1,143,383

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024 \$	2023 \$
NOTE 11: LEASE ASSETS AND LEASE LIABILITIES (CONTINUED)		
(b) Lease liabilities		
CURRENT Lease liability	332,172	309,648
NON CURRENT Lease liability	556,522	888,694
Total carrying amount of lease liabilities	888,694	1,198,342
(c) Lease expenses		
Interest expense on lease liabilities	28,478	36,414
(d) Future lease payments		
- Not later than 1 year	352,117	338,127
- Later than 1 year and not later than 5 years	569,230	921,347
- Less: effect of discounting	(32,653)	(61,132)
Total future lease payments at the reporting date	888,694	1,198,342
(e) Significant lease arrangements The Board has leases for the main office and some IT equipment. With the exception of low-value underlying assets, each lease is reflected on the statement of financial positio lease liability. The Board classifies its right-of-use assets in a consistent manner to its processe (see note 10). The office space lease is for the business and with a 5 (2023: 5) year term advance. Minimum lease repayments may be increased by 3% (2023: 3%) per annum. The lease at the end of the term on 1 February 2027. Each lease generally imposes a restriction that, unless there is a contractual right for the another party, the right-of-use asset can only be used by the Board. Leases are either no cancelled by incurring a substantive termination fee.	n as a right-of-use a roperty, plant and ed n, with rent payable There is no option to a Board to sublet the	asset and a quipment monthly in o renew the
NOTE 12: INTANGIBLE ASSETS		
Computer software at cost	25,245	25,245
Accumulated amortisation and impairment	(6,803)	(1,607)
	<u> 18,442</u> _	23,638
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	23,638	-
Additions Amortisation	- (5,196)	25,245 (1,607)
Closing balance	18,442	23,638
Closing Salamoo	10,116	20,000

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024 \$	2023 \$
NOTE 13: PAYABLES		
CURRENT Unsecured liabilities Trade payables Other payables and accruals Accrued wages	187,683 45,429 21,096 254,208	8,802 3,066 20,691 32,559
NOTE 14: ACCRUED EMPLOYEE EXPENSES		
CURRENT Annual leave	283,432	195,583
NON CURRENT Long service leave	<u>134,950</u>	63,633
NOTE 15: CONTRACT LIABILITIES		
CURRENT Renewal fees (unearned revenue)	5,230,312	4,446,223

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 2024 there were no contingent liabilities (2023: \$nil).

NOTE 18: COMMITMENT FOR EXPENDITURE

The Board had no capital commitments of a material nature at 30 June 2024 (2023: \$nil).

NOTE 19: RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year ended 30 June 2024 and 30 June 2023.

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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:

Mr Andrew Seccombe (appointment expired on 30 May 2024)

Mr Christopher Edwards (resigned on 23 February 2024)

Ms Emma Eriksson

Mr John Anderson (from 30 May 2024)

Ms Kirsty Smith (from 30 May 2024)

Ms Loren Hickey

Prof Maureen Hassall

Ms Suzanne Burow

Ms Suzanne Brown (from 30 May 2024)

Ms Suzy Cairney (appointment expired on 30 May 2024)

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 2023-24.

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.

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

Post-employment expenses - 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.

The 2023 key management personnel remuneration disclosure has been restated to include long term employee benefit amounts that were inadvertently not included in the 2023 financial statements totalling \$2,893.

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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 23 - 30 June 24						
Andrew Seccombe -						
Chair (appointment						
expired 30 May 2024)	4,137	-	-	527	-	4,664
Christopher Edwards -						
Member (resigned 23 February 2024)	2,269	_	_	289	_	2,558
Emma Eriksson - Member	3,500	_	_	446	_	3,946
John Anderson - Member	3,300	_	_	440	_	3,940
(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	0.505			457		4.040
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>	<u>-</u>	4,085	20,196		181,382
	181,105		4,085	23,255		208,445
4 July 22 20 June 22						
1 July 22 - 30 June 23						
Andrew Seccombe - Chair	4,500			728		E 220
	4,500	-	-	120	-	5,228
Evelyn Storey - Member (to 17 August						
2022)	457	-	_	58	-	515
Suzy Cairney - Member	3,500	-	_	446	-	3,946
Maureen Hassall -	,					,
Member	3,500	-	-	446	-	3,946
Yvonne Pengilly - Member						
(to 17 August 2022)	3,957	-	-	504	-	4,461
Suzanne Burow - Member	3,500	-	-	446	-	3,946
Christopher Edwards -	0.500			440		0.040
Member	3,500	-	-	446	-	3,946
Timea Steptoe - Registrar	109,467		2,893	14,020		126,380
(from 11 July 2022) Loren Hickey - Member	109,407	-	2,093	14,020	-	120,300
(from 18 August 2022)	3,043	_	_	388	_	3,431
Emma Eriksson - Member	0,0 10			000		0, 101
(from 18 August 2022)	3,043	_	<u>-</u>	388	<u>-</u>	3,431
•	138,467		2,893	17,870		159,230

^{*} The Registrar is employed by the Board on a permanent full-time basis. The position is paid by the Department of Housing, Local Government, Planning 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.

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

NOTE 21: EVENTS SUBSEQUENT TO REPORTING DATE

There has been no matter or circumstance, which has arisen since 30 June 2024 that has significantly affected or may significantly affect:

- (a) the operations, in financial years subsequent to 30 June 2024, of the Board, or
- (b) the results of those operations, or
- (c) the state of affairs, in financial years subsequent to 30 June 2024, 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:

Financial coasts	2024 \$	2023 \$
Financial assets Amortised cost		
- Cash and cash equivalents	11,954,088	9,866,083
- Receivables*	<u>91,863</u>	59,980
	<u>12,045,951</u>	9,926,063
Financial liabilities		
Amortised cost		
- Payables	199,806	11,868
- Borrowings	<u>819,968</u>	1,198,342
	1,019,774	1,210,210

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

NOTE 23: CLIMATE RELATED RISK DISCLOSURE

Queensland Government has published a wide range of information and resources on climate change risks, strategies and actions and the Board supports these publications. The publications are accessible via https://www.energyandclimate.gld.gov.au/climate.

The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and managers 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.

The Board and senior leadership team consider climate-related and sustainability matters including climate-related risks and opportunities when assessing material accounting judgements and estimates used in preparing its financial report in line with the Board's strategies, risk management process and operations.

No adjustments to the carrying value of assets 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.

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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 2024 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.

OBu				Ta fee		
Suzanne Burow			_	Timea Steptoe		
FIEAust CP	Eng NER APEC E	ngineer IntPE(Aus) RPE	Q			
	Chairperson			Registrar		
Board of Professional Engineers of Queensland			Board of Professional Engineers of Queensland			
Dated this	28th	day of	August	2024		

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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 2024, 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 2024, 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 Simplified Disclosures.

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 – Simplified Disclosures, 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.

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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 2024:

- 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.

29 August 2024

Jacqueline Thornley as delegate of the Auditor-General

f @ Shornly

Queensland Audit Office Brisbane

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