

K. Accountability requirements for annual reports

While a minister is required to table in parliament the annual reports of all entities within their portfolio, the role of the minister in doing this is not clearly and consistently defined in accountability requirements. The different requirements are outlined below.

Accountability documents	Requirements
The Queensland Cabinet Handbook	<ul style="list-style-type: none"> • Administrative Arrangements set out the principal ministerial responsibilities of ministers and the acts they administer. • Ministers administer, and are responsible for, their departments of state.
<i>Financial Accountability Act 2009</i> and Financial and Performance Management Standard 2019	<ul style="list-style-type: none"> • Accountable officers and statutory bodies are responsible for preparing annual reports and giving them to the ministers. • Ministers are responsible for tabling the annual reports in parliament within the prescribed time frame, being 3 months after the end of the financial year, unless for an abolished entity when the annual report must be tabled within 14 days of being provided to the minister. • Ministers may extend the tabling period by notice given to the accountable officer or statutory body.
<i>Annual report requirements for Queensland Government agencies</i> published by the Department of the Premier and Cabinet	<ul style="list-style-type: none"> • Accountable officers and statutory bodies are responsible for approving the annual reports before submitting them to the ministers. • The approval of the accountable officer and statutory body is supported by: <ul style="list-style-type: none"> – a letter of compliance addressed to the minister certifying that the annual report meets the relevant prescribed requirements – a compliance checklist, which is to be referred to in the letter. • The only requirements applying to the ministers relate to the tabling of annual reports.
<i>Queensland Ministerial Handbook</i>	<ul style="list-style-type: none"> • The handbook makes no reference to ministerial responsibilities for reviewing and/or approving annual reports prepared by departments and statutory bodies.
<i>Financial Accountability Handbook</i> published by Queensland Treasury	<ul style="list-style-type: none"> • Information Sheet 5.5 Annual Reports identifies the following: <ul style="list-style-type: none"> – Ministers are responsible for tabling annual reports within prescribed time frames. – There is no specified time frame for an entity to give the minister the annual report, instead this is to be negotiated between the entity and the minister. – The period negotiated will generally be dependent on the length of time the minister needs to review the annual report before tabling. • While this identifies a role for the minister in reviewing the annual report, the nature of this review is not identified in the Information Sheet.

