



QPC

2024-2025

ANNUAL REPORT

Queensland Productivity Commission

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Statement of Compliance

29 August 2025

The Honourable David Janetzki MP
Treasurer
Minister for Energy
Minister for Home Ownership
GPO Box 611
Brisbane QLD 4001

Dear Treasurer

I am pleased to submit for presentation to the Parliament the Annual Report and financial statements for the Queensland Productivity Commission (the Commission) for the period 22 April 2025 to 30 June 2025.

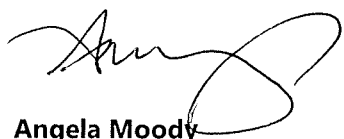
In accordance with the *Queensland Productivity Commission Act 2025*, the Commission was established on 22 April 2025.

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 34 of this annual report.

Yours sincerely



Angela Moody
Productivity Commissioner and Chair
Queensland Productivity Commission

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Foreword

It is my pleasure to present the Queensland Productivity Commission's 2024-25 Annual Report.

The re-establishment of the Queensland Productivity Commission comes at a time of renewed interest in productivity and how it can contribute to enhanced living standards.

The Queensland Productivity Commission's current work program contributes to the productivity discussion through:

- a focus on the importance of policy design and use of evidence to support regulatory interventions
- detailed consideration of the impact market factors, policy settings and regulatory measures can have on outcomes
- the provision of advice and training on best practice regulation and the quantitative tools available to inform decision making.

Stakeholder engagement is a core element to the Queensland Productivity Commission's work, as it informs our analysis and assumptions. Following the receipt of the construction inquiry terms of reference an initial round of consultation with key stakeholders commenced along with a request for submissions and comments. The level of interest from stakeholders was pleasingly very high. I hope this level of interest in the current construction inquiry and future activities of the Queensland Productivity Commission will continue over the coming financial year.

I wish to thank Commissioner Dr Hooper, for her contribution to the re-establishment of the Queensland Productivity Commission and our current work program.

On behalf of the Board, I thank the Commission's Executive Director, Directors and employees for their commitment to providing independent, evidence-based policy advice to the Queensland Government to help lift productivity, drive economic growth and enhance living standards for Queenslanders.

The work commenced since re-establishment, including the development of corporate governance materials, places the Queensland Productivity Commission in good stead as it enters its first full financial year of operation.



Angela Moody

Productivity Commissioner and Chair

The Queensland Productivity Commission

The Queensland Productivity Commission (the Commission) was established on 22 April 2025 as an independent statutory body, operating under the *Queensland Productivity Commission Act 2025* (QPC Act).

The Commission's vision is for our advice to deliver a stronger economy and higher living standards in Queensland. The Commission does this by providing independent, evidence-based policy advice to the Queensland Government to help lift productivity, drive economic growth and enhance living standards for Queenslanders.

The Commission contributes towards the Queensland Government's objectives for the community to provide *A better lifestyle through a stronger economy*.

Our strategic objectives

Evidence-based

Provide independent, evidence-based analysis and advice

Robust Analysis

Deliver robust economic analysis

Skilled Team

Maintain and develop a skilled and responsive team

Engagement

Promote engagement and innovation

Our key strategic initiatives

- | | | | |
|---|---|--|--|
| <ul style="list-style-type: none"> • Deliver recommendations and findings based on evidence-based research and analysis. • Analysis is informed by community and stakeholder consultation. • Maintain strong governance models and compliance frameworks to ensure the independence of, and confidence in, the Commission. • Provide objective advice and guidance to support development and implementation of best practice regulation. | <ul style="list-style-type: none"> • Maintain rigorous internal quality assurance processes. • Develop and maintain economic modelling and analytical capabilities. • Ensure reports and research are open to public scrutiny. | <ul style="list-style-type: none"> • Provide training and professional development opportunities to enhance team capability. • Embed a performance culture based on rigorous analysis, collaboration, accountability and continuous improvement. • Establish effective systems and processes to streamline administrative effort. | <ul style="list-style-type: none"> • Use contemporary, flexible engagement approaches and communication mediums to maximise opportunities for stakeholder engagement. • Use technology and post project reviews to support the delivery of timely advice and reports. • Investigate emerging data capabilities and analytical frameworks to improve our analysis. |
|---|---|--|--|

Our responsible Minister is the Honourable David Janetzki MP, Treasurer, Minister for Energy and Minister for Home Ownership.

Our Organisation

The Board

The QPC Act provides for the Board to be made up of the Productivity Commissioner and other Commissioners appointed by the Governor in Council. A maximum of four Commissioners may be appointed.

Angela Moody

Productivity Commissioner and Chair

BEcon, BA, MProfEcon, GradDipAppFin, GAICD

Angela was appointed as the Productivity Commissioner in April 2025.

Angela has over twenty years' experience in policy development and evaluation, regulation and legislative reform, strategic development and implementation, stakeholder management, corporate governance and commercial analysis across private and public sectors. Her executive experience is complemented by over fifteen years as a Non-Executive Director and Committee Chair on Not-for-Profit Boards.

Prior to joining the Commission, Angela was the Chief Financial Officer at the Gladstone Area Water Board where she led a cross functional team covering the areas of finance, pricing, legal, procurement, property, technology and risk.

Before joining the Gladstone Area Water Board, Angela was a consultant advising private and public sector clients on a range of issues relating to policy development and evaluation, regulation and legislative reform, strategic development and implementation. She has also held management roles in industries subject to economic regulation or experiencing structural and market change.

Angela is an economist with a Bachelor of Economics, a Bachelor of Arts and a Master of Professional Economics from The University of Queensland. She is also a graduate of the Australian Institute of Company Directors, and Australian Graduate School of Management and Securities Institute of Australia.

Angela currently holds Non-Executive Director and Committee roles with organisations focused on supporting Queenslanders during difficult times and the provision of education.

Dr Karen Hooper**Commissioner**

B.Econ (Hons), Ph.D, GAICD

Karen was appointed as a Commissioner in April 2025.

Karen has extensive policy, leadership and stakeholder engagement experience gained from senior management roles across the public sector.

Prior to joining the Commission, Karen was Head of Productivity in Queensland Treasury where she led the Office of Productivity and Red Tape Reduction, providing research, analysis and regulatory advice to support evidence-based policy development, with a significant focus on housing and construction and the revitalisation of National Competition Policy. Before joining Treasury in 2021, she was the former Chair and Principal Commissioner of the Queensland Productivity Commission, where she led the Inquiry into the National Disability Insurance Scheme Market in Queensland.

Karen has spent much of her career at the Reserve Bank of Australia (RBA) where she led the Bank's Queensland Office and international finance function, involving engagement with multilateral institutions including the G20 and International Monetary Fund. Through her leadership of the RBA's liaison program in Queensland, Karen developed significant experience in stakeholder engagement to support gathering of real-time economic intelligence to inform policy advice and to build a better understanding of the impact of structural adjustment within the economy. In this role, she specialised in the tourism, education and resource sectors and also advised on the economic impact of supply-side disruptions and regulatory changes affecting Australia's key export sectors.

Karen is an economist with a Bachelor of Economics (First Class Honours) and a PhD in Economics from The University of Queensland, where she was awarded a University Medal. She is also a graduate of the Australian Institute of Company Directors and the Australian and New Zealand School of Government Executive Fellows Program.

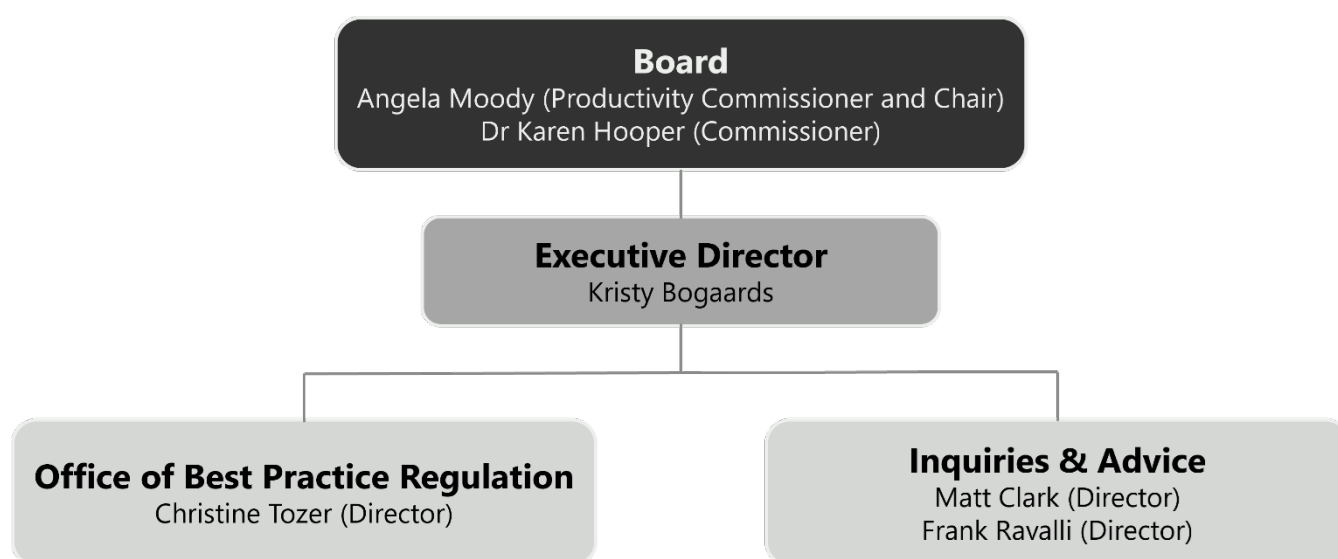
Karen is a strong advocate for the role economists can play in helping to deliver improved community outcomes through data-led policy advice. Karen is currently a member of the Committee for Economic Development of Australia Council on Economic Policy and the Institute of Public Administration Australia Council (Queensland). Karen is also active in promoting economic literacy and career pathways in economics through her role as an advisor to the Queensland Economics Teachers' Association and membership of the University of Queensland's School of Economics Advisory Board, the Economic Society of Australia (Queensland) and Women in Economics Network.

Our structure

The Commission's structure and senior staff are shown in Figure 1 Organisation chart, 30 June 2025.

As at 30 June 2025, the Commission had 19 full and part-time employees (18.2 full time equivalent (FTE)) including the Productivity Commissioner and Commissioner.

Figure 1 Organisation chart, 30 June 2025



Overview of key activities

The Commission has an advisory role and is independent from the Queensland Government — our views, findings and recommendations are based on our own analysis and assessment of the evidence.

The Commission's activities focus on its three main legislated functions:

- public inquiries into economic, social and regulatory issues
- research and advice on economic, social and regulatory issues
- to administer, monitor or provide advice on best practice regulation.

Highlights from 22 April to 30 June 2025

| Inquiry into Construction Productivity |
|--|
| <ul style="list-style-type: none"> • Held 52 stakeholder meetings for participants across industry, unions, government, peak groups and academia • Received over 80 public submissions • Conducted regional consultation sessions in Townsville and the Gold Coast and held virtual consultation meetings in Gladstone and Toowoomba |
| Regulatory advice |
| <ul style="list-style-type: none"> • Provided regulatory advice for a broad range of economic, social and environmental regulatory proposals • Held in-person training for 64 government officers and had 553 registrations for on-demand online training |
| Broader engagement |
| <ul style="list-style-type: none"> • Presented or participated in a range of fora to promote the work of the Commission and the importance of productivity and economics in Queensland, including through <ul style="list-style-type: none"> – Building Ministerial Advisory Council – State Infrastructure Leadership Committee – Griffith University – lecture on evidence-based policy development – Queensland University of Technology – lecture on evidence-based policy development |

During 2024-25, Productivity Commissioner Angela Moody was the lead Commissioner for the inquiry and advice work program (construction and energy) and Commissioner Dr Karen Hooper was the lead Commissioner for the best practice regulation work program.

Inquiries

The Commission conducts public inquiries based on terms of reference issued by the Queensland Treasurer.

Construction productivity

The Commission has been asked by the Queensland Treasurer to undertake an inquiry into opportunities to improve productivity in the construction industry in Queensland.

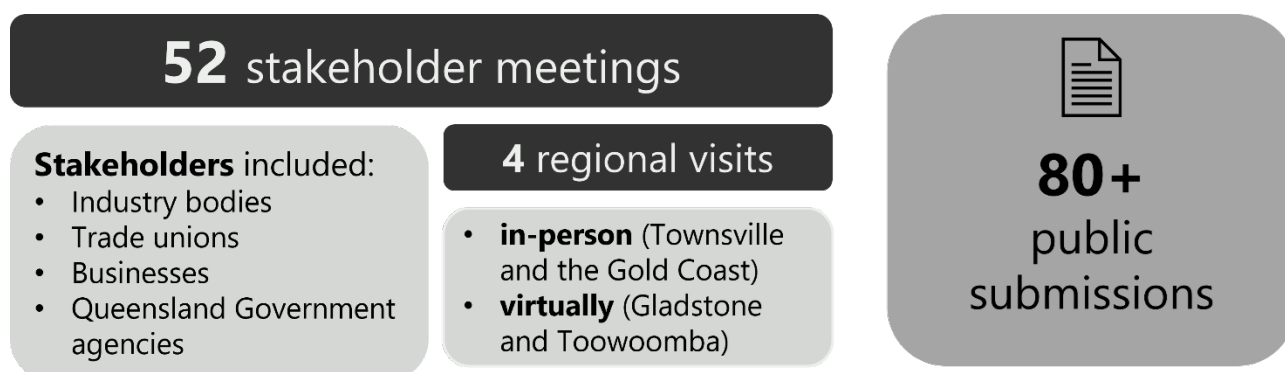
The inquiry is examining how policies and regulation affect productivity in the construction industry and consider opportunities for reform that will provide net benefits for the community.

The Commission's public inquiry model is designed to ensure all stakeholders have the opportunity to participate and all evidence is brought to bear in the final report to government, including through written submissions, meetings and roundtables.

Initial stakeholder input to the inquiry closed in early June 2025 with over 80 public submissions and comments received (Figure 2). Public submissions are published on the Commission's website.

Stakeholder consultations were held between May and early July, including 52 stakeholder meetings and four regional visits.

Figure 2 Construction productivity inquiry consultation



An Interim Report for stakeholder consultation was released on 31 July 2025. The Interim Report included preliminary recommendations, directions for reform and information requests.

A Final Report is due to the Queensland Government by 24 October 2025.

Best practice regulation

Upon establishment of the Commission, the Office of Best Practice Regulation (OBPR) and its functions transferred from Queensland Treasury to the Commission. The Commission's regulatory review functions are outlined in the Direction issued by the Queensland Treasurer on 24 April 2025.

The OBPR administers the Queensland Government's regulatory framework. The framework aims to ensure the development, review and administration of regulation is necessary, effective and efficient, thereby achieving policy objectives while minimising costs on business and the community:

- the Queensland Government Better Regulation Policy (BRP) outlines the government's requirements for the development and review of regulation
- the Queensland Government's Regulator Performance Framework outlines requirements relating to the administration of regulation.

The Minister for Finance, Trade, Employment and Training is responsible for the Better Regulation Policy and Regulator Performance Framework.

Better Regulation Policy

The regulatory review requirements set out in the BRP aim to improve the quality of regulation through a robust, transparent and evidence-based process. The OBPR provides a range of resources to support agencies in meeting the requirements.

Under the BRP, the OBPR:

- provides independent advice to government on the costs, benefits and risks of regulation
- assists agencies to scope policy problems, estimate impacts, identify and develop alternative options and undertake cost-benefit analysis
- provides training on Regulatory Impact Analysis (RIA), including the preparation of Impact Analysis Statements (IAS)
- reports regularly to Queensland Treasury on regulatory proposals, including providing advice on significant regulatory proposals
- reports annually on agency implementation of RIA
- maintains a central IAS register on its website.

Ministers and agencies are responsible for ensuring the regulatory review requirements are met and for approving IASs, including those for submission to Cabinet (for Cabinet proposals) and for publication.

Regulatory Impact Analysis

Regulatory impact analysis involves assessing the impacts of a range of feasible options to address a policy problem. This analysis helps inform policy solutions and provides evidence to decision-makers to identify options that deliver the greatest net benefits to the Queensland community.

Better Regulation Policy Annual Reporting

Under the BRP, the OBPR reports annually on agency implementation of RIA.

Table 1 sets out performance information from the Commission's establishment to 30 June 2025.

Table 1 Annual reporting measures - regulatory review

| Measure | 22 April – 30 June 2025 |
|--|----------------------------|
| Agency compliance with the BRP process requirements | |
| Agency notifications of regulatory proposals to OBPR | 55 |
| Published IASs provided to OBPR | 21 |
| Legislation/regulation introduced/made ¹ | 10 Bills 53 Regulations |
| Exemptions from regulatory review, granted by Cabinet ² | 2 |
| Sunsetting regulations which were granted extensions ³ | 70 |
| OBPR performance | |
| Agency engagement in training | |
| – Attendance at in-person workshops | 64 |
| – Registrations for online training | 553 |
| Training quality (survey feedback for online training and in-person workshops) | 4.32 out of 5 |

1. Source: Office of Queensland Parliamentary Council legislative tables.

2. Based on data provided by government departments to the Commission after 30 June 2025.

3. Statutory Instruments (Exemptions from Expiry) Amendment Regulation 2025

Exemptions

The BRP provides for exemptions in exceptional circumstances including the need to urgently implement government policy priorities or situations where public consultation on a proposal would not be appropriate because it may compromise the public interest. Cabinet may grant an exemption from the RIA process on the advice of the responsible Minister. In doing so, Cabinet may place conditions on the exemption, such as a requirement to complete a Post-Implementation IAS (Post-IAS).

The Queensland Government exempted two regulatory proposals from the RIA process in the period, 22 April 2024 to 30 June (based on data provided by government departments to the Commission).

BRP training

The OBPR assists Queensland Government agencies to apply effective and rigorous RIA as part of their policy development process. Training sessions are open to all Queensland Government officers. Targeted, in-person sessions for agencies, providing in-depth technical guidance, are also available on request.

OBPR training and capability building

The OBPR delivers:

- in-person training through 'Impact analysis for policy makers' workshops for government officers and 'Principles of best practice regulation' workshop for graduates
- online, on-demand training sessions on the following topics:
 - Introduction to the Queensland Government Better Regulation Policy
 - How to complete the IAS template
 - Cost calculator
 - Reviews of regulation.

Regulator Performance Framework

The Regulator Performance Framework aims to achieve effective and efficient regulatory practice. This includes improving how regulators administer regulation to produce better outcomes for the community and reduce unnecessary compliance costs.

Queensland Government regulators whose regulatory activities impact business, particularly small business, are required to publicly report annually on their regulatory performance.

The OBPR is the key point of contact for regulators seeking clarification of the Regulator Performance Framework's requirements, and for external stakeholder enquiries or issues raised in relation to the regulator performance reports.

The 2023-24 regulator performance reports are available on the Commission's website.

Advice and Research

Section 38 direction for advice

On 5 June 2025, the Queensland Treasurer issued a Direction for the Commission to provide advice on energy policy, including on:

- Electricity system productivity
- Impact of current energy and emissions policies on prices, system costs and competition
- The role of Queensland Government in facilitating an efficient shift of the electricity sector
- Barriers to private sector investment in new energy infrastructure.

The Commission is required to submit its advice by 1 September 2025.

Self-initiated research

Under Section 37 of the QPC Act, the Commission may, on its own initiative, undertake research into an economic, social or regulatory matter.

Since establishment the Commission has not undertaken any self-initiated research.

The Commission's research program will be developed during 2025-26 and will be consistent with its legislative purpose — research to improve productivity, economic growth and improving living standards in Queensland — and informed by consultation with stakeholders.

Government bodies 2024-25

| | | | | | |
|---|--|------------------------------|---|---|----------------------|
| Name of Government body <i>Queensland Productivity Commission</i> | | | | | |
| Act or instrument | <i>Queensland Productivity Commission Act 2025</i> | | | | |
| Functions | <i>The Commission has three main legislated functions:</i> <ul style="list-style-type: none"><i>public inquiries into economic, social and regulatory issues</i><i>research and advice on economic, social and regulatory issues</i><i>to administer, monitor or provide advice on best practice regulation.</i> | | | | |
| Achievements | <i>Refer to pages i-11 of this annual report</i> | | | | |
| Financial reporting | <i>Financial reporting for the Commission is set out in the audited Financial Statements</i> | | | | |
| Remuneration (1) | | | | | |
| Position | Name | Meetings/sessions attendance | Approved annual, sessional or daily fee | Approved sub-committee fees if applicable | Actual fees received |
| <i>Productivity Commissioner</i> | Angela Moody | 4 | N/A | N/A | N/A |
| <i>Commissioner</i> | Karen Hooper | 4 | N/A | N/A | N/A |
| No. scheduled meetings/sessions | 4 | | | | |
| Total out of pocket expenses | <i>\$0 out of pocket expenses.</i> | | | | |

1. Commissioners receive annual total remuneration approved by the Governor in Council as set out in the financial statements. No separate Board fees are provided.

Corporate matters

Governance

Under the QPC Act, the Board is responsible for ensuring the Commission performs its functions in a proper, effective and efficient way. The Board provides strategic direction and leadership across all the Commission's key functions and activities.

The QPC Act provides for the Board to be made up of the Productivity Commissioner and other Commissioners, as appointed by the Governor in Council. A maximum of four Commissioners may be appointed.

The Executive Director is responsible for the day-to-day management of the Commission. The Executive Director manages the Commission according to the delegation, policies and procedures approved by the Board. The Executive Director is the primary link between the Board and Commission employees.

Between 22 April 2025 to 30 June 2025, four Board meetings were held.

Governance framework

The Commission's corporate governance framework represents the principles and objectives by which decisions are made to ensure accountability, fairness and transparency. The framework is underpinned by a matrix of policies, legislation and standards. The Commission's governance framework includes its external audit performed by the Queensland Audit Office in accordance with the *Financial Accountability Act 2009*.

Risk management and accountability

As the Commission is a small organisation, it does not have a formal audit committee, risk management committee or internal audit function to manage its strategic and operational risks.

The Commission is committed to effective risk management and proactively identifies and monitors risks (at a Board and management level) that may affect its ability to meet its strategic objectives.

Information security and data management

The Commission is committed to quality information and records management through:

- a secure physical and ICT environment
- risk-based policies and practices that support sound decision making, accountability and compliance.

Human Rights Act

The Commission did not receive any human rights complaints in 2024-25.

The Commission has incorporated an assessment for compatibility with the *Human Rights Act 2019* as part of the ongoing review of Commission policies and practices.

Financial performance

In 2024-25, the Commission's income was \$1.0 million from Queensland Government funding and total expenditure was \$1.0 million. The surplus for 2024-25 was \$nil.

Employee expenses were the largest component of the Commission's costs (71 per cent), followed by corporate services and ICT equipment purchases.

Expenditure, including performance against budget, is reported to the Board.

Our employees

Workforce profile and staffing

As at 30 June 2025, the Commission had 19 full and part-time employees (18.2 FTE). This comprised one Productivity Commissioner (1 FTE), one Commissioner (1 FTE), an Executive Director (1 FTE), Economists (12.8 FTE) and Corporate staff (2.4 FTE).

During the period opportunities were offered to Queensland Government employees under mobility agreements to provide corporate services (2.4 FTE).

Strategic workforce planning and performance

The Commission is keen to attract and retain capable and committed employees to maintain high quality work.

The Commission manages strategic workforce planning and performance through its Resourcing Strategy. All permanent vacancies are advertised and filled through an externally advertised and merit based selection process.

Terms and conditions of employment are in line with the Queensland Public Sector.

Ethics

The *Public Sector Ethics Act 1994* and a Code of Conduct applies to all Commissioners and staff of the Commission.

The Commission is dedicated to fostering an ethical work environment and continually strives to enhance practices to meet contemporary expectations. During 2024-25, all Commission staff completed comprehensive conflict of interest, and fraud and corruption awareness training.

Flexible work arrangements

The Commission provided flexible work practices to help employees balance work with other commitments. These included flexible work hours, ongoing part-time work and work from home arrangements, subject to organisational requirements.

Early retirement, redundancy and retrenchment

No redundancy, early retirement or retrenchment packages were paid during the period.

Queensland Productivity Commission

Financial Statements

Period ended 30 June 2025

Queensland Productivity Commission

Financial Statements

Period Ended 30 June 2025

Foreword

The Queensland Productivity Commission's Financial Statements are general purpose financial statements prepared in accordance with prescribed requirements including *Australian Accounting Standards* and the *Financial Reporting Requirements* issued by Queensland Treasury.

The Financial Statements comprise the following components:

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| • Statement of Financial Position | 18 |
| • Statement of Changes in Equity | 19 |
| • Statement of Cash Flows | 20 |
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| • Management Certificate of Queensland Productivity Commission | 30 |

Queensland Productivity Commission

Statement of Comprehensive Income

For the period 22 April 2025 to 30 June 2025

| | Note | 2025 \$ |
|--|------|--------------------|
| Income from continuing operations | | |
| Grants and other contributions | 2 | 1,035,422 |
| Total income from continuing operations | | <u>1,035,422</u> |
| Expenses from continuing operations | | |
| Employee expenses | 3 | (732,219) |
| Supplies and services | 4 | <u>(303,203)</u> |
| Total expenses from continuing operations | | <u>(1,035,422)</u> |
| Other comprehensive income | | <u>-</u> |
| Total comprehensive income | | <u><u>-</u></u> |

The accompanying notes form part of these statements

Queensland Productivity Commission

Statement of Financial Position

As at 30 June 2025

| | Note | 2025 \$ |
|----------------------------------|------|------------------|
| Current assets | | |
| Receivables | 5 | 1,057,806 |
| Total current assets | | <u>1,057,806</u> |
| Total assets | | <u>1,057,806</u> |
| Current liabilities | | |
| Payables | 6 | 978,940 |
| Accrued employee benefits | 7 | 78,866 |
| Total current liabilities | | <u>1,057,806</u> |
| Total liabilities | | <u>1,057,806</u> |
| Net assets | | <u>-</u> |
| Equity | | |
| Contributed equity | | - |
| Accumulated surplus | | - |
| Total equity | | <u>-</u> |

The accompanying notes form part of these statements

2025

Queensland Productivity Commission

Statement of Changes in Equity

For the period 22 April 2025 to 30 June 2025

| | Contributed Equity | Accumulated Surplus / Deficit | TOTAL |
|------------------------------------|-----------------------|-------------------------------------|-------|
| | \$ | \$ | \$ |
| Balance as at 22 April 2025 | - | - | - |
| Operating result for the period | - | - | - |
| Other comprehensive income | - | - | - |
| Total comprehensive income | - | - | - |
| Balance as at 30 June 2025 | - | - | - |

The accompanying notes form part of these statements

Queensland Productivity Commission

Statement of Cash Flows

For the period 22 April 2025 to 30 June 2025

| | Note | 2025 \$ |
|---|------|------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| <i>Inflows:</i> | | |
| Grants and other contributions | | - |
| <i>Outflows:</i> | | |
| Employee expenses | | - |
| Supplies and services | | - |
| Net cash used in operating activities | | - |
| | | |
| Net decrease in cash and cash equivalents | | - |
| | | |
| Cash and cash equivalents at beginning of financial period | | - |
| Cash and cash equivalents at end of financial period | | - |

The accompanying notes form part of these statements

Queensland Productivity Commission

Notes to the Financial Statements

For the period ended 30 June 2025

Note 1: Basis of financial statement preparation

General information about the reporting entity

These financial statements cover the Queensland Productivity Commission (the Commission). The Commission is a not-for-profit statutory body established under the *Queensland Productivity Commission Act 2025* on 22 April 2025. The Commission does not control other entities; the financial statements are for the Commission as an individual entity.

The objective of the Commission is to provide independent policy advice to the Queensland Government to help lift productivity, drive economic growth and enhance living standards for Queenslanders. For the reporting period, the head office and principal place of business of the Commission is 1 William Street Brisbane QLD 4000.

Authorisation of financial statements for issue

The financial statements are authorised for issue by the Productivity Commissioner, Ms Angela Moody and Executive Director, Ms Kristy Bogaards.

Compliance with prescribed requirements

The financial statements have been prepared in compliance with the *Financial Accountability Act 2009* and the Financial and Performance Management Standard 2019.

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.

Underlying measurement basis

The financial statements are prepared on an accrual basis, with the exception of the statement of cash flows which is prepared on a cash basis.

The historical cost convention is used as the measurement basis except for land and buildings which are measured at fair value.

Presentation matters

Currency and rounding - Amounts included in the financial statements are in Australian dollars. Amounts are rounded to the nearest dollar, except for Note 10c which are rounded to the nearest thousand dollar.

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

No comparatives are available as the Commission was established in April 2025.

Queensland Productivity Commission

Notes to the Financial Statements

For the period ended 30 June 2025

Note 1: Basis of financial statement preparation (continued)

Taxation

The Commission is exempted from income tax under the *Income Tax Assessment Act 1936* and is exempted from other forms of Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

Receivables and payables in the balance sheet are shown inclusive of GST. GST credits receivable from, and GST payable to when applicable, the ATO at reporting date are separately recognised in receivables within Note 5.

Key accounting estimates and judgments

No significant estimates and assumptions made in the preparation of the financial statements.

First time mandatory application of Australian accounting standards and interpretations

No new accounting pronouncements applicable for the first time in 2024-25 had material impact on the Commission.

Early adoption of Australian accounting standards and interpretations

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

Voluntary changes in accounting policy

No voluntary changes in accounting policies occurred during the 2024-25 financial period.



Queensland Productivity Commission

Notes to the Financial Statements

For the period 22 April 2025 to 30 June 2025

2025

\$

Note 2 : Grants and other contributions

Recurring grant from Queensland Government

1,035,422

1,035,422

Accounting policy

Grants that are not sufficiently specific are recognised as revenue in the year in which the Commission completes its performance obligation, which is considered to be achieved at the time of receipt.

The Commission receives an annual grant from the Queensland Government which is provided to support the strategic objectives of the Commission. Revenue is recognised at the time the Commission obtains control to direct the use of the funds.

Queensland Productivity Commission

Notes to the Financial Statements

For the period 22 April 2025 to 30 June 2025

| | 2025 |
|--|----------------|
| | \$ |
| Note 3 : Employee expenses | |
| <u>Employee benefits</u> | |
| Wages and salaries | 563,540 |
| Annual leave expense and leave loading | 52,137 |
| Employer superannuation contributions | 70,926 |
| Long service leave expense | 14,768 |
| <u>Employee related expenses</u> | |
| Workers' compensation premium | 2,688 |
| Payroll tax | 23,231 |
| Other employee related expenses | 4,929 |
| | <u>732,219</u> |

Accounting policies and disclosures

The number of employees as at balance date of 30 June 2025, including both full-time and part-time employees measured on a full-time equivalent basis reflecting Minimum Obligatory Human Resource Information (MOHRI) is 18.2 FTE.

The Commission is a member of Queensland Government's Annual Leave Central Scheme and Long Service Leave Central Scheme. Under these Schemes, levies are made on the Commission to cover the cost of employees' annual leave and long service leave. Levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave and long service leave are claimed from the scheme quarterly in arrears.

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 Commission'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 Commission's contributions are expensed when they become payable at each fortnightly pay period. The Commission's obligations to the defined benefit plan is limited to those contributions paid.

Queensland Productivity Commission

Notes to the Financial Statements

For the period 22 April 2025 to 30 June 2025

| | 2025 \$ |
|---------------------------------------|----------------|
| Note 4 : Supplies and services | |
| Rent expenses | 100,773 |
| Minor Plant and Equipment | 67,367 |
| Administration expenses | 43,257 |
| Consulting expenses | 40,894 |
| Audit fee | 29,500 |
| Licences and subscriptions | 11,232 |
| Travel expenses | 4,815 |
| Legal expenses | 5,365 |
| | <u>303,203</u> |

No lease payments were incurred during the 2024-25 financial year.

| | 2025 \$ |
|---|------------------|
| Note 5 : Receivables | |
| GST Receivable | 7,849 |
| Annual leave and long service leave reimbursement | 14,535 |
| Accrued Revenue | <u>1,035,422</u> |
| | <u>1,057,806</u> |

The Commission's receivables are measured at amortised cost. Accrued revenue represent grants receivable as at 30 June from Queensland Treasury of \$1.035M.

The Commission's receivables are from Queensland Government agencies or Australian Government agencies. No loss allowance is recorded for these receivables on the basis of materiality.

Queensland Productivity Commission

Notes to the Financial Statements

For the period 22 April 2025 to 30 June 2025

| | 2025 \$ |
|----------------------------|----------------|
| Note 6 : Payables | |
| Trade Creditors | 134,983 |
| Other payables | 843,052 |
| Fringe benefit tax payable | 905 |
| | <u>978,940</u> |

Other payable represent total amount of expenditures that Queensland Treasury has settled on the Commission's behalf to the period ending 30 June 2025.

Accounting policy

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

| | 2025 \$ |
|---|---------------|
| Note 7 : Accrued employee benefits | |
| Current | |
| Long service leave levy accrual | 14,769 |
| Annual leave levy accrual | 52,136 |
| Accrued wages and salaries | 11,961 |
| | <u>78,866</u> |

Accounting policy

No provision for annual leave or long service leave is recognised in the Commission's financial statements as the liability is held on a whole of government basis and reported in those financial statements pursuant to *AASB 1049 Whole of Government and General Government Sector Financial Reporting*.

Queensland Productivity Commission

Notes to the Financial Statements

For the period 22 April 2025 to 30 June 2025

Note 8 : Fair value measurement

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

Financial assets and liabilities

The carrying amounts of trade receivables and payables approximate their fair value. The Commission holds no financial assets or liabilities classified at fair value through profit and loss.

Note 9 : Related party transactions

The Commission's primary ongoing source of funding from Government is provided via Queensland Treasury.

Queensland Treasury provided the Commission with information system, accommodation, and support services under a Service Level Agreement at a cost of \$142,047 (excluding GST). The amount has been recognised as supplies and services in Note 4.

Note 10 : Key management personnel (KMP) disclosure

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Commission during the reporting period.

| Position | Position responsibility |
|---------------------------|--|
| Productivity Commissioner | Responsible for managing and directing the activities of the Commission in accordance with the QPC Act. The Productivity Commissioner is also Chair of the Board and the relevant ministerial liaison. |
| Commissioners | Members of the Board, which is responsible for ensuring the Commission undertakes its functions in a proper, effective and efficient way. |
| Executive Director | Responsible for the management of the Commission in accordance with directions from the Productivity Commissioner and decisions of the Board. |

Queensland Productivity Commission

Note 10 : Key management personnel disclosure (Continued)

a) Key Management personnel compensation

Remuneration expenses for key executive management personnel comprise the following components:

- **Short-term employee benefits** which include:

Monetary benefits - consisting of salaries, allowances and leave entitlements earned and expensed for the entire year or for that part of the year during which the employee occupied the specified position;

Non-monetary benefits - consisting of car parking benefits together with fringe benefit tax applicable to the benefit.

- **Long-term employee benefits** include amounts expensed in respect of long service leave entitlements earned.

- **Post-employment benefits** include amounts expensed in respect of employer superannuation obligations.

- **Termination benefits** 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 following disclosures focus on the expenses incurred by the Commission during the reporting period that is attributable to key management positions. The disclosed amounts reflect expenses recognised in the Statement of Comprehensive Income.

| Position (22 April 2025 to 30 June 2025) | Short-term employee expenses | | Long-term employee expenses | Post-employment expenses | Termination benefits | Total expenses |
|---|------------------------------|-----------------------|-----------------------------|--------------------------|----------------------|----------------|
| | Monetary benefits | Non-monetary benefits | | | | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Productivity Commissioner | 84 | 3 | 2 | 10 | - | 99 |
| Commissioner | 57 | 3 | 1 | 7 | - | 68 |
| Executive Director | 50 | 3 | 1 | 6 | - | 60 |
| Total key management personnel compensation | 191 | 9 | 4 | 23 | - | 227 |

The terms of any Commissioner appointments are established by the Governor in Council, in accordance with section 17 of the QPC Act.

b) Transactions with people/entities related to KMP

No transactions with people/entities related to KMP occurred during the reporting period.

c) Performance payments

No KMP remuneration packages provide for performance payments.

Queensland Productivity Commission

Notes to the Financial Statements

For the period 22 April 2025 to 30 June 2025

Note 11 : Remuneration of auditors

Audit fees were accrued but not paid to Queensland Audit Office (QAO) as at 30 June 2025. The audit fee by QAO relating to the 2024-25 financial statements is \$29,500 (excluding GST).

No non-audit services were provided by the QAO during the reporting period.

Note 12: Commitments

No commitments existed for the Commission at balance date.

Note 13: Contingencies

No contingent liabilities existed for the Commission at balance date.

Note 14 : Climate related risk disclosure

The State of Queensland, as the ultimate parent of the Commission, has published a wide range of information and resources on climate related risks, strategies and actions accessible via <https://www.energyandclimate.qld.gov.au/climate>.

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

No transactions have been recognised during the financial year specifically due to climate-related risks impacting the Commission.

Note 15 : Events occurring after balance date

From the end of the financial period to the date of this report, no material events or transactions have occurred that, in the opinion of the management, would have a significant impact on the Commission's operations, financial performance, or financial position in future reporting periods.

Queensland Productivity Commission

MANAGEMENT CERTIFICATE OF QUEENSLAND PRODUCTIVITY COMMISSION

These general-purpose financial statements have been prepared pursuant to s.62 (1)(a) of the *Financial Accountability Act 2009* (the Act), s.40 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.40 of the Financial and Performance Management Standard 2019, we certify that in our opinion:

- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Commission for the financial period ended 30 June 2025 and of the financial position of the Commission as at the end of that period; and

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.



Angela Moody
Productivity Commissioner and Chair

Date: 28 August 2025



Kristy Bogaards
Executive Director

Date: 28 August 2025

INDEPENDENT AUDITOR'S REPORT

To the Productivity Commissioner and Chair of the Queensland Productivity Commission

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Queensland Productivity Commission.

The financial report comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the period 22 April 2025 to 30 June 2025, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

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

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including independence standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

Those charged with governance are responsible for the other information.

The other information comprises the information included in the entity's annual report for the period 22 April 2025 to 30 June 2025, but does not include the financial report and our auditor's report thereon.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the entity for the financial report

The Productivity Commissioner and Chair is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Productivity Commissioner and Chair determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the period ended 30 June 2025:

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

Prescribed requirements scope

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



Brydie Morris
as delegate of the Auditor-General

29 August 2025
Queensland Audit Office
Brisbane

Glossary

| | |
|---------------|--|
| ARRs | <i>Annual report requirements for Queensland Government agencies</i> |
| BRP | Better Regulation Policy |
| Commission | Queensland Productivity Commission |
| FAA | <i>Financial Accountability Act 2009</i> |
| FPMS | <i>Financial and Performance Management Standard 2009</i> |
| the framework | Regulator Performance Framework |
| FTE | Full Time Equivalent |
| IAS | Impact Analysis Statements |
| ICT | Information and Communications Technology |
| OBPR | Office of Best Practice Regulation |
| Post-IAS | Post-Implementation IAS |
| RBA | Reserve Bank of Australia |
| RIA | Regulatory Impact Analysis |
| QPC | Queensland Productivity Commission |
| QPC Act | <i>Queensland Productivity Commission Act 2025</i> |

Compliance Checklist

| Summary of requirement | | Basis for requirement | Annual report reference |
|---------------------------------------|--|---|-------------------------|
| Letter of compliance | <ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s | ARRs – section 7 | p. i |
| Accessibility | <ul style="list-style-type: none"> Table of contents Glossary | ARRs – section 9.1 | p. ii p. 33 |
| | <ul style="list-style-type: none"> Public availability | ARRs – section 9.2 | p. 36 |
| | <ul style="list-style-type: none"> Interpreter service statement | <i>Queensland Government Language Services Policy</i> ARRs – section 9.3 | p. 36 |
| | <ul style="list-style-type: none"> Copyright notice | <i>Copyright Act 1968</i> ARRs – section 9.4 | inside cover |
| | <ul style="list-style-type: none"> Information Licensing | <i>QGEA – Information Licensing</i> ARRs – section 9.5 | inside cover |
| General information | <ul style="list-style-type: none"> Introductory Information | ARRs – section 10 | p. 2 |
| Non-financial performance | <ul style="list-style-type: none"> Government's objectives for the community and whole-of-government plans/specific initiatives | ARRs – section 11.1 | p. 2 |
| | <ul style="list-style-type: none"> Agency objectives and performance indicators | ARRs – section 11.2 | p. 2 |
| | <ul style="list-style-type: none"> Agency service areas and service standards | ARRs – section 11.3 | p. 2 |
| Financial performance | <ul style="list-style-type: none"> Summary of financial performance | ARRs – section 12.1 | p. 13 |
| Governance – management and structure | <ul style="list-style-type: none"> Organisational structure | ARRs – section 13.1 | p. 5 |
| | <ul style="list-style-type: none"> Executive management | ARRs – section 13.2 | p. 5, 13 |
| | <ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) | ARRs – section 13.3 | p. 12 |
| | <ul style="list-style-type: none"> Public Sector Ethics | <i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 | p. 14 |

| | | | |
|---|---|--|---|
| | <ul style="list-style-type: none"> Human Rights | <i>Human Rights Act 2019</i> ARRs – section 13.5 | p. 13 |
| | <ul style="list-style-type: none"> Queensland public service values | ARRs – section 13.6 | p. 1, 2 |
| Governance – risk management and accountability | <ul style="list-style-type: none"> Risk management | ARRs – section 14.1 | p. 13 |
| | <ul style="list-style-type: none"> Audit committee | ARRs – section 14.2 | p. 13 |
| | <ul style="list-style-type: none"> Internal audit | ARRs – section 14.3 | p. 13 |
| | <ul style="list-style-type: none"> External scrutiny | ARRs – section 14.4 | p. 13 |
| | <ul style="list-style-type: none"> Information systems and recordkeeping | ARRs – section 14.5 | p. 13 |
| | <ul style="list-style-type: none"> Information Security attestation | ARRs – section 14.6 | p.13 |
| Governance – human resources | <ul style="list-style-type: none"> Strategic workforce planning and performance | ARRs – section 15.1 | p. 14 |
| | <ul style="list-style-type: none"> Early retirement, redundancy and retrenchment | Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2 | p. 14 |
| Open Data | <ul style="list-style-type: none"> Statement advising publication of information | ARRs – section 16 | p. 36 |
| | <ul style="list-style-type: none"> Consultancies | ARRs – section 31.1 | https://data.qld.gov.au |
| | <ul style="list-style-type: none"> Overseas travel | ARRs – section 31.2 | N/A |
| | <ul style="list-style-type: none"> Queensland Language Services Policy | ARRs – section 31.3 | https://data.qld.gov.au |
| | <ul style="list-style-type: none"> Charter of Victims' Rights | <i>VCSVRB Act 2024</i> ARRs – section 31.4 | https://data.qld.gov.au |
| Financial statements | <ul style="list-style-type: none"> Certification of financial statements | FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1 | p. 15 |
| | <ul style="list-style-type: none"> Independent Auditor's Report | FAA – section 62 FPMS – section 46 ARRs – section 17.2 | p. 31 |

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*

Annual report access

Additional copies

A copy of this report can be obtained by contacting us as follows:

Email enquiry@qpc.qld.gov.au

Mail Executive Officer
Queensland Productivity Commission
PO Box 12078 George Street
BRISBANE QLD 4003

Tel (07) 3522 8469

This report is available on our website: qpc.qld.gov.au

Open data

Further information on the following is available through the Queensland Government's Open Data website: data.qld.gov.au

- Consultancies 2024–25

Government bodies

The Queensland Register of appointees to government bodies provides access to information about government bodies including descriptions, contact details and lists of appointees.

Translating and interpreting assistance

The Commission is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact us on (07) 3522 8469 and we will arrange an interpreter to effectively communicate the report to you.

Feedback

Readers are encouraged to provide feedback on the contents or structure of this report by contacting us at enquiry@qpc.qld.gov.au.



